Governor
Joseph M. Lombardo

Members
Treasurer Zach Conine
Director Kristopher Sanchez
Director Tom Burns
Ken Liu
Tracy Holland
Jesse Haw
Matt Kershaw
Blayne Osborn
Teresa Melendez

AGENDA

MEETING OF THE NEVADA STATE INFRASTRUCTURE BANK
July 23, 2024
11:00 A.M.

Locations:
Via videoconference at the following locations:

Nevada State Capitol
Old Assembly Chambers
101 North Carson Street
Carson City, NV 89701

Governor's Office Conference Room
1 Harrah's Court
Las Vegas, NV 89119

Members of the public may also participate in this meeting virtually through Microsoft Teams, accessible here:

Click here to join the meeting
Meeting ID: 263 249 601 916
Passcode: G6RwYR
Or call in (audio only): (775) 321-6111
Phone Conference ID: 803 378 532#

Agenda Items:

1. Roll Call

2. Public Comment
   Comments from the public are invited at this time. Pursuant to NRS 241.020(3)(d)(7), the Board intends to limit to 3 minutes the time for an individual to speak and reserves the right to impose other reasonable restrictions on place or manner for such comment. No restriction will be imposed based on viewpoint. Comment will only be received on matters relevant to the Board's jurisdiction. The Board is not permitted to deliberate or take action on any items raised during the public comment period until the matter itself has been specifically included on an agenda as an item upon which action may be taken by the Board.

Comments by the public may be emailed to ejimenez@nevadatreasurer.gov by 9:00 p.m. the day before the scheduled meeting and include the commenter's full name. Content may be redacted due to inappropriate language. All written public comments shall, in their entirety, be included as part of the public record.

3. Approval of the minutes from the State Infrastructure Bank Board of Directors meeting from May 21, 2024. **(For discussion and possible action).**

4. Staff report on the operations and administration of the Nevada State Infrastructure Bank, including an update on financing applications received by the Nevada State Infrastructure Bank, and direction to staff as appropriate **(For discussion and possible action).**

   Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

5. Presentation by Urban Strategies LLC on the proposed Desert Pines Infrastructure project (**For discussion only).**

   Presenters: Julian Wyatt, CDFI Director – Urban Strategies LLC
   Antonio Bermudez, Vice President/Project Manager – McCormack Baron Salazar
   Daniel Falcon – Falcon Groupe, Inc.

6. Presentation by the Truckee Meadows Fire Protection District on the proposed Hidden Valley, Reno, Nevada Firehouse project (**For discussion only).**

   Presenter: Charles Moore, Fire Chief – Truckee Meadows Fire Protection District

7. Presentation by the Economic Development Authority of Western Nevada and Redwood Materials on the proposed TRI-GID Processed Water Extension project. **(For discussion only).**

   Presenters: Taylor Adams, President – Economic Development Authority of Western Nevada
   Don Tatro, Director of State and Local Policy – Redwood Materials

8. Presentation of the staff report required pursuant to Regulation LCB File No. R017-22 for the proposed One Safe Place Project which was previously submitted to the Nevada State Infrastructure Bank for consideration **(For discussion only).**

   Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

9. Approval of a transfer of $5,000,000 from the Nevada State Infrastructure Bank's Federal Infrastructure Matching Account to the Nevada State Infrastructure Bank's General Account **(For discussion and possible action).**

10. Consideration and possible approval of a loan of $5,000,000 from the Nevada State Infrastructure Bank's General Account to SafeNest Temporary Assistance for Domestic

Crisis Inc. for the One Safe Place project, and direction to staff as appropriate **(For discussion and possible action)**.

11. Public Comment.
Comments from the public are invited at this time. Pursuant to NRS 241.020(3)(d)(7), the Board intends to limit to 3 minutes the time for an individual to speak and reserves the right to impose other reasonable restrictions on place or manner for such comment. No restriction will be imposed based on viewpoint. Comment will only be received on matters relevant to the Board's jurisdiction. The Board is not permitted to deliberate or take action on any items raised during the public comment period until the matter itself has been specifically included on an agenda as an item upon which action may be taken by the Board.

Comments by the public may be emailed to ejimenez@nevadatreasurer.gov by 9:00 p.m. the day before the scheduled meeting and include the commenter's full name. Content may be redacted due to inappropriate language. All written public comments shall, in their entirety, be included as part of the public record.

12. **ADJOURNMENT**

Notes:

STACKED AGENDA: Above is an agenda of all items scheduled to be considered. Unless otherwise stated, items may be taken out of the order presented on the agenda by the discretion of the Chair. Items may also be combined for consideration or pulled or removed from the agenda at any time. Persons who have business before the Commission are solely responsible to see that they are present when their business is conducted.

The Nevada State Infrastructure Bank is pleased to make reasonable accommodations for persons with physical disabilities. Please call (775) 684-7190 or email v.kilogre@nevadatreasurer.gov if assistance is required.

In the event there are supporting materials available for items on this agenda, such materials will be produced upon request pursuant to NRS 241.020(7) and (8) by submitting a request via email to ejimenez@nevadatreasurer.gov. Supporting materials may also be available at the Bank's website at https://sib.nv.gov/Board.

Erik Jimenez, Secretary to the Board of Directors may be contacted at (775) 684-5613 to obtain copies of supporting materials, which are available to the public at 101 North Carson Street, Suite 4, Carson City, NV 89701.

THIS AGENDA HAS BEEN POSTED IN THE FOLLOWING PUBLIC LOCATIONS:

- **State Capitol Building, 1st & 2nd Floors, 101 North Carson Street, Carson City, NV 89701**
- **Nevada Legislative Building, 401 South Carson Street, Carson City, NV 89701**
- **Nevada State Library, 100 Stewart Street, Carson City, NV 89701**
- **Blasdel Building, 209 East Musser Street, Carson City, NV 89701**
- **Grant Sawyer State Office Building, 555 East Washington Avenue, Las Vegas, NV 89101**
- **Also online at: https://sib.nv.gov and https://notice.nv.gov/.**

STATE INFRASTRUCTURE BANK

May 21, 2024

Summary Minutes

Location:
Via videoconference at the following locations:

Old Assembly Chambers
Capitol Building, Second Floor
101 N. Carson Street
Carson City, NV 89701

Governor's Office Conference Room
1 Harrah's Court
Las Vegas, NV 89199

Board Directors & members present:
Treasurer Zach Conine – Las Vegas
Director Tom Burns – Governor's Office of Economic Development – Las Vegas
Director Kristopher Sanchez – Department of Business and Industry – Las Vegas
Member Ken Liu – Las Vegas
Member Tracy Holland – Carson City
Member Jesse Haw – Carson City
Member Matt Kershaw – Las Vegas
Member Blayne Osborn – Carson City

Others present:

Erik Jimenez:	Treasurer's Office		
Jeff Landerfelt:	Treasurer's Office	Liz Ortenburger:	SafeNest Inc.
Veronica Kilgore:	Treasurer's Office	Nick Vander Poel:	Flynn Giudici
Rebecca Swanson:	Treasurer's Office	Emily Nagel:	Chief of Staff
Alex Pike:	Public	Mary M. Huck:	Deputy Attorney General
Alexis Motarex:	General Contracts of NV	Joanna N. Grigoriev:	Deputy Attorney General
Dr. Christina Vela:	St. Jude's Ranch	Rob Benner:	BCTNN
Alyssa Palmer:	St. Jude's Ranch	Pat Biernalki:	BCTNN
Christine Hess:	Nevada Housing Division	Victor Atkins:	BCTNN
Cindy Goussak:	Collaboration Center	Wendy Colborne:	BCTNN
Lea Case:	Belz Case Public Affairs	Jack Zellner:	Public
Leanne Lima:	Treasurer's Office	Rachel Smith:	Public
Ted Chandler	AFL-CIO-HIT	Larry Smith:	Public

Meeting Began: 11:00AM

Agenda Item 2 - Public Comment:

Agenda Item 3 – For discussion and possible action: Approval of the minutes from the State Infrastructure Bank Board of Directors meeting from March 26, 2024.

Motion to approve the meeting minutes from Director Kristopher Sanchez and a second from Member Kershaw. Motion passed unanimously.

Agenda Item 4 – For discussion and possible action:
Staff report on the operations and administration of the Nevada State Infrastructure Bank, including an update on financing applications received by the Nevada State Infrastructure Bank, and direction to staff as appropriate. Erik stated that the bank has hired an administrative assistant three which should help with the workload from the incoming applications to the bank.

As of May 14th, 2024, the bank has $75,827,479 in total resources available. Some of that is spread over the operating account, which is budget accounts for 672. Noted that there will be changes seen in the account, due to new staff, that it will deplete, but going into the new fiscal year new funds will be available.

On the $14,000,000 credit enhancement, that was originally placed in 4672 from the Legislature after the passage of Senate Bill 1 from the special session, the money needs to be earning interest going forward. So, stating, the Treasurer's office is working to segregate those funds into a new budget account so it can have funds coming in. The bank earned $650,000 in interest since the last board meeting on March 26, 2024. There is some value to taking things slower at this time to verify that the due diligence is being done, since the Bank is earning interest on the funds that are currently available to the Bank.

The Bank has a little over $21,000,000 in the Affordable Housing revolving account, $754,000 in the Cather School Capitol Needs account, and about $40,3000,000 in the Federal Infrastructure Matching account. The Bank also has the State Infrastructure Bank general account that is used as necessary when projects don't fit into the other three categories. So, saying, that if the Board would like to move money into that account that is a feasible thing, or it can be added there as circumstances permit. The Bank has about $62,000,000 in other funds that could potentially be loaned out to perspective borrowers not counting any action at this current meeting.

The Bank has $43,000,000 that has been requested out of $62,200,000 that is available, and it is expecting at least $27,600,000 to be applied for, putting a potential gap of all of them were to be approved of $18,400,000.

Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

Erik paused for comment or discussion on the staff report. Seeing and hearing none, Treasurer Zach Conine closed agenda #4 and opened agenda #5.

Agenda Item 5 For discussion only: Presentation by SafeNest on the proposed One Safe Place project.

Liz Ortenburger thanked Erik for his support and the opportunity to be presenting.

She then begins the presentation. One Safe Place is a collaborative project, it also known as a Family Justice Center, One Safe Place is a name borrowed from Fort Worth, Texas. As a collaborative project that brings together all of the collective services that survivors of interpersonal violence need in one complex, so they are not traveling from place to place to get the care and help they need. SafeNest has been with in Clark County since 1977 working alongside partner agencies in other jurisdictions, they have a shelter in Las Vegas and Mesquite which are confidential. The primary residents that they house are residents that are feeling being murdered, and beyond that they serve client in the entire continuum of domestic and sexual violence, including in court with the DA's office. They do TPOS (temporary protection orders) meaning they are in every section of the domestic violence movement.

They work with children in the prevention space as well as mental health. The have a clinic services division that not only treat survivors and children, but for abusers as well, making them unique in the country, they believe that the only way to stop domestic violence is to stop the abuser.

She goes on to cover the statistics regarding homicides of woman due to domestic violence. The slide she had submitted showed a Venn diagram showing overlapping in domestic violence, sexual violence, and sex trafficking. She again spoke of the statistics that regarded children who are witnesses and victims of domestic and sexual violence. Ms. Ortenburger went on to show a diagram of the pathway that victims must navigate to get help in these situations.

SafeNest will be one place that brings all the assistance these victims need in one place. Allowing them to create a comprehensive collaborative solution for domestic violence. IT brings all of the collective services together so a survivor can find safety in one place, and they leave that place with a case management plan with connections to other agencies. They are also educated on the criminal process if they choose to press charges. They also offer Batterers Intervention, being one of 23 providers in the State for batterers intervention, yet they are one of the few that is nonprofit. They are also the only provider that is heavily engaged in research. After pulling studies, they found that England and Australia are leading examples of a successful program. Thus, implementing these into SafeNest's own program.

She gives the location of the complex and states that all four buildings are for sale and that is what they aim to purchase using the funds from the Bank. They would be moving the Las Vegas Metro Police Department's small Family Justice Center that is currently located around Eastern and Bonanza that is only open from 8:00am to 5:00pm Monday through Friday. They are working towards also putting a medical clinic for victims to receive treatment. They will be renovating the church and turning it into a workforce development and social enterprise center, that will monetize the plethora of secondhand good that they have as well as building a workforce development program which is a net positive cash part of the program. They also have a space to use as an event triage for large weekends, so that if Metro has a survivor that needs a place to go immediately, they can come to that location and from there they can be transported to their confidential triage center.

The timeline for Phase 1 of the project is projected to open 2025. In May they had options placed on the buildings as to secure purchase. They in front of IFC on June 13th for a $9,000,000 ARPA funds. Then

they begin capitol fund raising in June. Also, in June they have collaborator meetings and partner agreement hoping to secure $6,000,000. With the loan from the Bank at $5,000,000 they can purchase those buildings and complete phase 1 and open the doors in 2025. They then showed a slide showing their expenditures and revenue showing they will be net positive over the next three years.

Treasurer Conine then opened the floor for any questions.

Jesse Haw: "Hi for the record, Jesse Haw, thank you so much for the presentation.
And clearly this is amazing work you guys are doing.
My question is actually, are you affiliated, or do you house the CAC?
The Child Advocacy Center within this, I'm sure you work with them."

Ms. Otenburger: "Great question. So, the Child Advocacy Center is in.
Clark is actually a Clark County run entity, so the county runs that they just purchased land less than a mile away. So, what we do and how we also work with Southern Nevada legal aid is we will have advocates there and they will have advocates on our site. So, we will not only work through transportation issues, but also make sure they can get the services that they need. It would be phenomenal. I will say to have the CAC housed at this facility as we walk through those possibilities, and that's a common model across the across the country."

Blaine Osborn: "Miss Orttenburger, you mentioned the possibility of creating a rural project out in Mesquite? Is that part of this application or is that a future plan."

Ms. Ortenburger: "It's a future plan, we've been working with the Mesquite Chamber and the police up there to find it. It doesn't need to be, obviously, as large in scale, so we'll be we'll be working on that. One of the nice things about the net positive revenue that we received from this project is we can have some seed money to try this in other places."

Member Sanchez: "Sanchez, for the record, I just wanted to say thank you for the information you provided today and the and the data really compelling.
And I hadn't heard all of this before. So just appreciate that."

The Treasurer then asked once more if there were any questions from the members. Matt Kershaw then spoke up. "Miss Orttenburger, this is Matt Kershaw. And I just wondered what the first of all I want to say also that this great work that you're doing and a great presentation and great for the community. But I do just have a couple of questions. So, I make sure I understand the $9,000,000 that is raised through the state and through the ARPA. Is that more of a grant or is that require repayment at all?"

Ms. Ortenburger: "It's ARPA funds that are available for projects like this, so there's no repayment attached to that."

Member Kershaw: "And then the other quick question is, what is the acquisition cost of those buildings?"

Ms. Ortenburger said she had built that into the price, “So right now we have them optioned for justice under below $13,000,000, but we're waiting for the counter offers. So, it could go anywhere from $13.3 (million) to $15.5(million) which include closing cost.”

Treasurer Conine followed up with a question asking, “how much money do you need to put into the facilities after you acquire them?”

Ms. Ortenburger: “Yeah, great question. So, our facility, the one that we're currently in is fine, right? So we said, look, let's go after $20,000,000, so $9 (million), $5 (million) and then let's capital raise for $6 (million) so that we can then have money not only for the immediate improvements, some of the spaces are built out, other spaces are unfinished. So, I haven't had yet had a chance to get the contractor in there to give me the full quotes, but $6,000,000 will be more than enough and give us a surplus so that we have maintenance money over the years.

Presenter: Liz Ortenburger, CEO – SafeNest

Treasurer Conine then asks the room again if there are any further questions, hearing and seeing none he closed agenda 5 and opened agenda 6, St. Jude’s Ranch for Children.

Agenda Item 6 - For discussion and possible action: Presentation by St. Jude’s Ranch for Children on the proposed Healing Center project. A campaign to support child victims of sex trafficking at St. Jude’s Ranch. They have been serving the community for 58 years, mostly Southern Nevada, but that does include Washoe County and rural areas as well. Their mission is around creating pathways to hope and healing for children and young people that come from hard places. Those hard places being are represented in our programs to serve children that are living in foster care or transition age youth experiencing homelessness. Their vision is to create new opportunities for young people to break the cycle of abuse and neglect so that we break the cycle before they become adults, where either they continue to be exploited or to be become an abuser themselves.

They have three primary categories of work that they do. For all 57 plus years, they have provided therapeutic foster care services with their residential campus in Boulder City, they have 10 homes on their campus where I'm their current location. Of those home, they have specialty programs for pregnant and parenting teens. They have the only sibling reunification program in the state of Nevada that either provides residential care for large sibling groups or also sibling services across the state in which they reunify, brothers and sisters that are separated through foster care with high quality programming. So that's all between ages 0 to 18 for kids that are all victims of abuse and neglect and have come through the foster care system, their second category of work is ages 18 to 24, which is for young people experiencing homelessness. They consider that transition age youth, so all throughout the Las Vegas Valley, we have continuum of care or HUD funding that provides transitional living, rapid rehousing, and a drop-in center. They have over 130 apartment units across the Vegas Valley that can help individuals that might be at SafeNest or some of the other organizations like help Us Southern Nevada or individuals that come in for emergency shelter care to get off the streets and to get out of harm's way. And then we can provide long term residential services in scattered site apartments across the Vegas

Valley with intensive case management and all with an aim to break the cycle to increase education to increase employment opportunities so that young people become wage earning, taxpaying, contributing members of society. Their third emerging program is to care for child victims of sex trafficking. All of which is anchored in their support services of clinical services, educational support. We have a post-secondary education, scholarship, discharge services and job training.

In the last fiscal year, they served 678 unduplicated children and young people that lived with us. So either they lived on their Boulder City campus, or they lived in those apartments across the Las Vegas Valley. Disproportionately young people tend to come and live with them and stay for well over a year, serving over 32,000 meals, they helped keep 110 families to keep their children out of foster care. So that transitional housing, when they help families in crisis that are experiencing homelessness, oftentimes it's a foster care prevention program. They are helping young families when they're in crisis, preventing exploitation or abuse of children and keeping them out of the system altogether. They reunited of 193 siblings together in their one-of-a-kind program and 369 of all of those that they have served, they provided housing services in the Community. 100% of every child they have served have suffered from abuse or neglect.

They have invested over $40,000 in post-secondary education, meaning when the young people graduate from high school or they’re experiencing homelessness, they will invest in scholarship funding for things that traditionally are not covered by either the tuition waiver, which the state of Nevada has for young people that have aged out of foster care, or some of the services that they have for young people that are experiencing homelessness. For example, a young person who is a teen mother who's graduating from high school from our foster care program, does have an opportunity to go to, UNLV, but can't live traditionally in the dorm because they have a child. They help offset their housing costs so that we know that housing stability is one of the most important variables to a young person, not only entering college, but then continuing with their education.

Leveraging their more than 50-year history of providing residential care and that St. Jude’s arrange for children has a 40-acre campus in Boulder City. It is deed restricted to Saint Jude's ranch for children. All 40 acres, much of which has been undeveloped. They decided several years ago, pre COVID, to create the Healing Center, which would be the one-of-a-kind residential treatment center specifically for child victims of sex trafficking in the state of Nevada.

started a front facing campaign working with our donors, talking to the Community we were so incredibly, we have been so incredibly impressed at the buy in and the linking of arms across organizations, individuals, philanthropists, you know families contributing to supporting children that are in need. And so the Healing Center campaign has been underway for several years. Their new campus offers 62 beds through six individual homes, 2 emergency shelter beds that would be completely dedicated to this population and really high quality programming that includes an on site school in partnership with Clark County School District. It is a holistic approach to providing those pathways to hope and healing so that they can interrupt the cycle of victimization, empower young people to make different choices for themselves and to move on to leave that chapter behind them, while healing is a forever journey, we know that immersing their lives with opportunities for jobs and schooling, and to elevate their survivor voice.

St. Jude's has raised $17,000,000, with a goal of $25,000,000. The construction of the 10-acre campus that has nine buildings, six homes, a therapy building, the entire campus is functional in a sense of community gardens and place for yoga and meditation and all the restorative practices that they will be providing. The construction project is $23,000,000. To date, they have raised $17,000,000, which includes the $5,000,000 school the Clark County School District has committed to building is nearly finished. Of the $17 million that they have raised, after subtracting the $5,000,000 for the school, the cost of the project, being the rest of the homes, the therapy buildings and all of the site work is $23 million. Meaning that they've raised, of the $17,000,000 raised, $12,000,00 has directly gone to the overall part of the campus. However, their construction has outpaced their fundraising. The construction will be completed in October of this year of 2024, which leaves them with a $10,000,000 funding gap that they are pursuing ways in which to fill. One of which is this loan that would be for $5,000,000, which would allow them to have cash flow that they need to fill the gap for the next several months this construction project is completed. They have an appointment to present to the Interim Finance Committee of June of 2024 for $5,000,000 they also have a capital campaign that has been launched in the community and have received additional funding, for example, $1,000,000 from Caesars Entertainment, $1,000,000 from local philanthropist, $2,000,000 from the Engelstad Foundation. They are looking to the Bank to help fill the gap so that they can complete this project in October and then be able to take their first residence starting in November of 2024.

Their on-site school is in partnership with Clark County School District. The school district has committed to building the $5,000,000 school and they have already spent that $5,000,000 with the school being completed. They will be operating the school as a Clark County school within the district. It already has a principal, 8 teachers, a counselor. All of that has already been allocated and Clark County School District funded the cost of the school.

Treasurer Conine thanked Dr. Christina Vela then asked if there were any questions from the board members.

Member Kershaw: "for the housing time frame. What's a what's a typical time frame for somebody who's in this situation to be in the location or in the bed?"

Dr. Vela: "Yeah, that's a great question, thank you. We anticipate the program at the Healing Center to be a 12 month or a one-year program and like anything that we're working with children, we're continually concurrently planning with what's the discharge plan even if it's going be a year. So, we would be looking at you know, can this child safely reunify with their family or is, you know, familial trafficking involved and maybe are they're not safe to move back to them. The beauty of what St Joes rents for children offers, though, is a continuum of services. So if the child is ready to step down a level of care from the healing Center and doesn't have another safe place to move to our the rest of our campus, right, the additional 10 homes that we have on our campus which are foster homes, a child could easily transition from the Healing Center, which would be considered a higher level of care into a lower level of care into one of our additional homes and children tend to live with us up until their 18th birthday or and or they graduate from high school. So, while the targeted programming for the sex trafficking, recovery and restoration would be 12 months, we can offer much longer services depending

on the needs of the child and their home life, and if they can, you know, return safely to their family or not."

Member Kershaw: "And thank you for the work that you're doing. Of course, it's very important and I actually I said I only had one question, but I had two, but if with a construction planning to be finished October, and let's assume that you get the $5 million from the State Infrastructure Bank and that leads still a $5 million gap, and you weren't able to completely finish their finalize that gap is there. What would be the plan then to extend construction time frame or a different option?"

Dr. Vela: "So we have some contingency plans for funding, which would include, of course, if this loan is approved, we're also. I'm a potentially going to be funded $5,000,000 through the ARPA fund which will a present to the IFC in June of 2024. So just next month, if that is not approved, so that's a grant for $5,000,000. If that is not approved, we also have a funding in our investments. So, Saint Jude's ranch for children has become debt free over the last set 10 years. So, we have some funding in our investments that we will continue to draw down as needed. We have some other philanthropists that understand sort of this crunch that we're in and so we would continue to exhaust all of those resources if there's still a funding gap, then of course we would have to ask Whiting Turner to pause our construction project until which time we can, you know, fundraise the rest. But I'm incredibly hopeful that the milieu of services that we've put together and funding options will come together and then actually one last option that we're looking at right now is we're working with a partner who's evaluating new market tax credits. And there are several institutions that are interested in being involved and or if new tax if new market tax credits are potentially available on this project. So, we've got a lot of different options. We are hopeful in all of them and ultimately worst case, yes, we would have to pause the finalization of the construction of the project, which we hope is not necessary."

Treasurer Conine asks if there are any other questions from the members.

Presenters: Dr. Christina Vela, CEO – St. Jude's Ranch for Children
Alyssa Palmer, CFO – St. Jude's Ranch for Children

Hearing and seeing none he closed agenda item 6 and opened agenda item 7.

Agenda Item 7 - For discussion only: Presentation by the Collaboration Center Foundation on the proposed Capital Refinancing that was submitted to the Bank.

They started as a non-profit in 2019 and started operations in 2020. Through COVID they had PPP funds and received ARPA funding in the form of grants. Allowing them to build on a 5-acre campus.

They are at that entity for anyone in the disability community who needs access to services, whether it be medical care, therapy services, or support groups, those individuals will reach out to Collaborative and their case management team serves as that network to them, that no charge, to provide these services and that family or those individuals for the lifetime of their relationship that they need that service support and we service those from “birth to adulthood”. They provide therapy, wellness, social engagement, and connect them to resources for testing. If there is a waiting list for testing, which can be anywhere from three to six months, they then give them the tools they need to work with the child or the individual at home until that testing can be done. Then once that testing is complete, they come back find providers who meet their insurance needs, who meet their geographic needs, etcetera, and take them in that direction. The lifetime of engagement comes into play for things such as insurance changes or they can no longer go to a provider. They also provide a family inclusion programming, caregiver support groups, support groups and social interactions for young adults and adults who have disabilities who are experiencing troubles with everyday circumstances, including job, vocational training, etcetera.

Their case management program helps the individuals both virtually and in person, but the campus serves as a hub for those needed assistance. The campus offers a therapy center that provides an array of assistance, speech therapy, physical therapy, occupational therapy, and ABA therapy. Coming in 2024 they are opening a café and a developmental preschool. The café will be an entire vocational training program.

Ms. Goussak then went on to share some data and statistics about the number of children with disabilities. Collaboration is partnered with other nonprofits to make sure the individuals are getting the care they need, such as Boys Town and Childrens Heart Foundation. As well as the statistics of the number of referrals and repeat clients that they have served.

They currently own the 5-acre ranch as well as the buildings on that property, and are renting out spaces to these other non-profits, and providers that can help and treat the clients with is helping to pay for the cost to maintain the ranch. To generate extra revenue, they have on the ranch is a third-party event opportunity where people could rent out the space for weddings, receptions, fundraisers, or holiday parties. She then moves to explain why she is asking for the loan from the Bank since they have completed the building process. They are looking to lower their overhead cost to be able to maintain what they have in process in order to continue providing the services their clients have come to rely on. What they are looking to do is have a lower interest rate for the money have already received loans on. Currently they are paying close to $32,000 a month in interest alone. However, they purchased the property for $3,100,000 and it is appraising at $5,500,000, so they are looking to lower their interest rate in so doing will lower their cost allowing them to pay the loan off faster making them debt free with net revenue.

Treasurer Conine then asked if Ms. Goussak “Before we get into questions from Members, could you just help us understand that existing loan? What is the principle outstanding on that existing loan we’d be refinancing and at what interest rate?”

Ms. Goussak: “So there's actually several combined. So, our largest one is it $2,050,000 and we are paying 6% interest on that. Just interest right now, not capital, but that is being that that is due in full for us at the end of July. So that really is our most pressing obligation. We have another $1,000,000 that is

also at a 6% interest rate. We have an SBA loan that's at one point I believe I'm going to misquote this off the top of my head, but the SBA loan I think is like 175,000, and that is, of course, that's our lowest cost. That's only 566 a month because of SBA. You know, rates and then we have a line of credit that is based on prime right now that we would like to pay off as well, which would then also free up some added operational funds for us to make that monthly cash crunch a little bit easier to withstand."

Treasurer Conine: "Thank you. That that first loan you mentioned it, the entire principle is due in July or you just got it?"

Ms. Goussak: "That the entire principle, they are entire principles do in July.
Yeah, it was a private investor. It's not with any entity and he, you know, he prefers not to have his name promoted out there. He would prefer not to have it continue to roll over. I'm sure he will if need be, but our ideal scenario is to be able to pay him off, which he's also a donor, so paying that off is going open up more donor funds from him as we go forward."

Presenter: Lynda Tache, CEO – Collaboration Center Foundation
Cindy Goussak, COO – Collaboration Center Foundation

Treasurer Conine then asked if there were any questions from any other members. Hearing and seeing none he closed agenda 7 and opened agenda 8 the presentation of the staff report required pursuant to regulation LCB file R017-22 to the proposed Carville Park Apartments

Agenda Item 8 - For discussion only:
Presentation of the staff report required pursuant to Regulation LCB File No. R017-22 for the proposed Carville Park Apartments project which was previously submitted to the Nevada State Infrastructure Bank for consideration.

This has been a process that bank staff has been engaged in since probably the inception of the bank in 2021. So when we first, the previous board of directors, before many of the Members of this board came together, there was a decision on the initial bond issuance for the Infrastructure Bank to put $20 million in affordable housing. That was done in partnership with the AFL-CIO's Housing Investment Trust. The regulations and the items contained within the official statement for the bond issuance, for how could the Bank take a pension fund investor working with the building and construction trades and leverage that into building affordable housing right here on the ground in Nevada. But it's been over two years of this process.

Chief Policy Deputy Erik Jimenez says, "I just want to highlight how many folks have kind of overseen and had their hands in this process. The city of Reno has been involved in the zoning and financing of this project. The Department of Housing and Urban Development plays a critical role in has started to

VET and oversee this project because it uses Section 8 HUD vouchers, the State Board of finance in the Nevada Housing Division, along with PFM, the financial advising company, have looked over this project and the AFL-CIO housing Investment Trust believes that it fits within their credit methodology and their qualifications. So, we have a lot of hands at this table and I'm so, so happy it's taking us a little bit of time, but we think we have in front of you the best thing that we can come up with to make sure that we get 208 units of senior housing in Reno as soon as humanly possible, so we received a I can't think of the exact date, but a while ago we received an application from the Northern Nevada building and construction Trades Development Corporation, which is the nonprofit arm of our Northern Nevada Building and Construction Trades Council for the Carville Park Apartments. They're requesting $7 million in a gap loan from our state infrastructure banks, affordable housing revolving account. The proposed term for this loan would be a 30-year term a + 2 five-year options and I will have the applicant and the developers speak to this, but that was done so that it is coterminous with a HUD loan that it will also be used on this project. Staff is recommending an interest rate, a simple interest rate calculation of 5% per year on this loan, and if it goes to term, we would expect that the bank would earn a little over $5.3 million in interest."

This project is currently a 5200% Section 8 subsidized housing project in North Reno and the building trades are looking to renovate and expand that project. Currently it is 52 quad units, 4 units with a shared common room, kitchen, and shared bathrooms. The idea is to expand that into 208, either studio or single unit apartments. Through this partnership with the AFL-CIO Housing Investment Trust, that the total project cost is estimated to be a little over $74 million. The AFL-CIO housing Investment Trust has committed to matching that investment by a leverage ratio of 4.8 times. This project also received approval recommendation from State Housing division and approval from the State Board of Finance for the issuance of $30 million in tax and private activity bonds dedicated to affordable housing for this project. When the tax credit investment in the AFL-CIO's housing investment in the Hut investment are taken into consideration, that's a 9.7 multiple for the Bank cost per unit for the bank's investment is $33,000 to $36,000, making the cost per unit per state investment the lowest of any single housing project that the Bank has seen to date. The developers and the applicant can walk through the provisions of this loan as well as the waterfall conditions.

Pat Bernacki, the development partner of the Northern Nevada Building construction trades. Who is also the landlord and sponsor of the project continuing the presentation and introduced the other presenters, his partner Victor Atkins as well as Ted Chandler, who represents the housing investment trust. He then turned it over to Mr. Atkins to go through some of the waterfall and nuts and bolts of how the financing works. Then he will turn it over to Mr. Chandler to talk about the housing investment trusts involvement.

Mr. Atkins took over the presentation to go over the "waterfall" or repayment priority among the various sources of funding at the project level. The project collects rent, pays operating expenses, which

includes insurance, taxes, payroll, etcetera, getting into a net operating income line item and then you start becoming subject to this, this waterfall of lien positions. Then subtracting out roughly $21,000,000 first lien mortgage through HUD and that gets paid first being that it is the highest priority within the waterfall and then there are various small nominal fees primarily to their tax credit investor that's contributing $25,000,000 to the project in exchange for Federal solar investment tax credits, as well as the Section 42 low-income housing tax credits. Those fees, like I said are in the $20,000 a year range. Subsequent to that, any deferred developer fee which is, which is a fee that generates additional tax credits is shared between the Northern Nevada building trades and the canopy companies, the developer, they don't expect that amount to be substantial at this point, but that is the senior priority of that repayment of that deferred fee is a requirement of every single tax credit investor. Then subsequent to that, there's repayment of the soft debt issued by the Nevada State Infrastructure Bank that is actually technically a combination of a seller loan that will pay a principal balance of $5,000,000 combined with the $7,000,000 investment via the Infrastructure Bank.

What happens is in the interim years, the vast majority of cash flow doesn't make it its way down through the waterfall to repay the Infrastructure Bank loan. In that instance, if there's insufficient cache to pay debt service on the Infrastructure Bank loan, the interest on that loan rolls forward into the principal balance, then is repaid in subsequent years. The schedule attached to their most recent revised repayment schedule details this on an annual basis, but effectively principal and interest are subject to available cash that the that tranche in the waterfall will all go to repayment of the infrastructure bank loan until there's a $0 principal balance. It functions slightly differently than your typical loan would, in which there is not a fixed repayment or payment schedule. It is always going to be subject to available cash and this is the only way to bring a sorry soft debt in compliance with all the various HUD rules.

Treasurer Conine asked if any members had any questions on the waterfall structure.

Member Kershaw: "So you said the interest rolls over in his capitalized. So you're saying that umm, that that interest would then pay interest upon itself? Am I correct when I say that?"

Mr. Atkins: "Ah, now we're getting the details. But no, I appreciate the question. Because the loan is simple, non-compounding in nature, the interest that rolls forward technically would not be earning interest. However, the payment or the allocation of cash when it is available to pay down, whatever principle and or accrued unpaid interest on the loan is first allocated to the repayment of accrued unpaid interest, and so in theory, that gets repaid first and therefore the principal balance will continue to accrue interest. I hope I didn't answer that in two convoluted away."

Member Kershaw: "No, that helps thank you."

Member Haw: "I had a question. Maybe this isn't the appropriate time, but I so when you're explaining the waterfall and the tranches and this is an unsecured general obligation of the buyer, if the other pieces

of the debt get paid off or refinanced in the future, is there a triggering event for us to get for the state infrastructure bank to get paid off as well because a 40 year loan or a 50 year loan set in an interest rate without being able to be adjusted takes a lot of risk on our part while you guys have the ability to see what the interest rates do in the market, perhaps you know there's a lot of different cards that can be played, but we're limited to that. So, I'm curious. Thank you."

Mr. Atkins: "Another great question. So, maybe we'll take a step back and kind of explain why. So, the really 40 year nature of the note is entirely dictated by HUD, so HUD requires any subordinate debt that subordinate to its first lien to be coterminous with that first lien position, and because the HUD loan is a 40 year loan that amortizes over the same period, HUD will require any subordinate debt to have a term of at least up to 40 years or more. And so that's kind of where we anticipate repayment of this subordinate note, I think on the outside date take place 15 years from construction completions of roughly 17 years of term on the note which is when the project would be eligible to be re-syndicated and really that's when you typically see these projects undergo a similar type of transaction. In terms of refinancing and then repayment, let's just say that the project in year 15 generates, you know, $5 million of cash flow at a refinance for example. Because the note to the terms of the waterfall include repayment of the notes outstanding principle not just accrued unpaid interest to bring current, it will in essence like then all of that cache and be basically retired at that point."

Treasurer Conine: "I appreciate that clarification Mr. Haw. Any other questions from Members on the waterfall? Otherwise, I'll turn it back over to Mr. Jimenez and the rest of the presenters."

Mr. Chambers the senior managing director at the AFL-CIO Housing Investment Trust, began his portion of the presentation to talk about their investment in Carville Park with the State Infrastructure Bank. The AFL-CIO housing Investment Trust, is a $6.5 billion dollar loan fund that invests union pension capital in the construction of affordable rental housing that's built with 100% union labor? Established in 1984, set up by the AFL-CIO, but are not a division or a department of the AFL-CIO. They are owned by their investors who are 365 funds across the country representing Union members. They are only open to funds that have Labor union members as beneficiaries in our 40 year history. They have invested in 600 affordable housing developments, invested more than $10 billion of Union Petra Capital in those developments. In those forty years, they have never made an investment in the state of Nevada, and Carville Park represents their first investment here. And that is the 1st way in which the state Infrastructure Bank has leveraged bringing Union pension capital as a new kind of investor to the State of Nevada. They will be partnering with Rob Benner at the Northern Nevada Development Corporation. A nonprofit which is related to the Northern Nevada Building and Construction Trades Council. Their mission is creating union construction jobs, and Northern Nevada Development Corporation is of course dedicated to that as well. They expect to invest in Carville Park in the FHA loan, which is the first mortgage loan being used for the construction, represents the first mortgage debt for both construction and permanent debt. That is a very standard form for our investment of our 6.5

billion dollars in assets close to 90% is in Ginnie Mae, Fannie Mae and Freddie Mac Mortgage backed securities. So the FHA loan, which will be the collateral for the Ginnie Mae mortgage backed securities is a loan form that we've been doing for a very long time. In fact, we're the largest single investor and investor in FHA insured loans for construction or permanent debt for affordable housing. But the fact that the State Infrastructure Bank is participating is has also led us to, for the first time in their 40 year history, making new form of investment an equity bridge loan, a unique equity bridge loan here to advance the tax credit investment in the development. And that's a second way in which the state Infrastructure Bank is leveraging Union pension fund capital to support development of affordable housing in the state. Again, this would be the first time in their history in the HIT and the first place in the United States in which we expect to be making this kind of investment.

Mr. Chandler: "So, I really want to congratulate the Treasurer and Eric and the state infrastructure being bored for the success of what you're doing. It's, uh, quite visionary thing. For two years ago, to have set this up, y'all have been working with us since the start on that and I want to congratulate you that you are leading us to do new things and new places."

Deputy Jimenez had some information he wanted on the record. This project is expected to generate a little over $50,000,000 in total economic impact, including $2,100,000 in state and local tax revenue. It will result in the creation of 286 construction and development jobs. All of those jobs will be paid the highest level of wages, working conditions and benefits possible, which is a paramount condition of getting financing from the Bank. At least 50% of all the project work hours within each construction trade will be performed by Nevada residents. With an expectation for that number to be higher, and 15% of these work hours will be performed by disadvantaged workers and apprentices.

Deputy Jimenez: "So this is the whole holistic view of not only are we building affordable housing, but we're using the highest trained workers paid with dignified wages. And we're training new workers for pathways to careers to success in the middle class through the building trades. This project will be compliant as is required with the States 2020 climate strategy. It will use rooftop solar and storage on the units, which will meet approximately 83% of all of the project's energy needs. And as Mr. Chandler mentioned, and Victor mentioned as well, this takes advantage of a lot of the new federal tax opportunities that the Biden administration has been diligently working on. And then finally, the bank does have a disadvantaged Community goal kind of our Justice 40 replication goal of locating 40% of projects in areas that have been historically underserved. This particular project is within a qualified census tract, and it is in an area with an extraordinarily high level of social vulnerability. So, with that, it would meet the Bank's goal of locating 40% of projects within disadvantaged communities and that is why staff is recommending that the Board of Directors approve this loan of $7 million to from the banks affordable housing revolving account to the Northern Nevada Building and Construction Trades Development Corporation to support this project with the loan terms that are provided in your packet. And if you if the board has any questions, we are more than happy to answer them."

Treasurer Conine: "As a point of housekeeping, of course, agenda item 8 is the receipt of this report is a discussion item. So, there's any questions on the report? Let's ask now and then agenda item 9 is a consideration and possible approval of the loan. Staying on agenda item 8 because we have not yet closed that, do we have any additional questions on the report?"

Member Kershaw: "I have a question. I noticed that the note, is to the, Northern Nevada Company, that the actual apartments are owned by an LLC and so with that, being the holder of the property. And our obligation to the construction services company, it seems that we would want to have both of them and also as mentioned before, this is an unsecured note. And can you answer whether or not that that is the reason for that. I guess is that is the question."

Mr. Atkins: "I'm happy to have a jump in. You are correct. The note or the borrower under the loan agreement is the Northern Nevada Building Construction Trades Development Corporation, which is a 501C3 nonprofit, and the current owner of the project. As proposed, the 501C3 will act effectively as a conduit lender and re contribute the $7,000,000 of money received by the Infrastructure Bank will recontribute those into the project via separate loan agreement. As I've said kind of before this is, I'm not going say commonplace because, obviously this project has a couple added layers of complexity. However, it's not atypical of an affordable housing project. And so, but effectively all the cash flow that's generated by the project will flow through to the nonprofit via the separate loan agreement that will mirror the terms of the Infrastructure Bank loan and then flow through to the Infrastructure Bank in a similar manner."

Member Kershaw: "And then another question on it, based on what I understood, the $23 million that was the HUD loan or $21 million which was discussed too, I saw a debt coverage ratio of 115%. It didn't seem to include the seven million. Can you talk to that?"

Mr. Atkins: "You are correct, the HUD loan is sized based on a 115 debt service coverage ratio, which is standard across basically all of this type of loan issue by HUD. And then basically the Infrastructure Bank, or the cash repayments are based on that residual basically .15 that's above and beyond the debt service obligations to HUD. And so, in the early years, if you included our interest payments to the Infrastructure Bank in that debt service coverage ratio, we would be below 10 but luckily due to positive operating leverage basically in the latter years we were able to push that well above 10 cover. But that's why the notice structure and the way it is in which you know it's only repaid subject to available cash.

Mr. Kershaw: "OK. And another follow up question to that is, I was trying to go through the sources kind of in uses of funds. Can we just talk a little bit to the cost of the project? I saw acquisition in there. Which I think I saw $7,000,000 was acquisition, and it seemed like the properties currently owned. And so, this would just be a rehabilitation. Can you just speak to that part of it?

Mr. Atkins: “Sure, the projects currently owned by the Northern Nevada Building Construction Trades Development Corp, which is that's the C3 I mentioned previously, that's also the bar or under the note, The Partnership or LLC that will be the special purpose entity that will admit our LIHTC (Low Income Housing Tax Credit) investor will have the C3 is also special member to that LLC, and then also the canopy companies are essentially interest in the property will be admitted as a managing member to that LLC. That LLC will purchase the property for basically we have a third-party appraisal. The price is dictated based on the evaluation set by this third-party appraiser. And the reason for that is the projects able to benefit from federal tax credits based on that acquisition basis. And so, if you solely finance or rehabilitation, you would basically give out roughly $4 million in federal credits that the project could then use to, you know, finance not only the acquisition but also the rehabilitation. And so, this is really the economically most uh can optimal structure in terms of maximizing the resources available to ensure that this project can serve low-income folks well into the future as it has been since the 1970s. I hope that answers your question.

Treasurer Conine asked if there were any other questions from the Board.

Member Osborn: “I noticed the loan repayment schedule is set for 35 years currently in exhibit C, is what we're looking at. So, can you walk me through the terms again and how did the five-year options work? And does that really meet the need for HUD’s coterminous 40-year requirement?”

Deputy Jimenez: “Thank you for the question and I'll start here. And then if I make a mistake, someone can fill in. So, we have the terms of the loan being structured as a 30 plus two 5-year options as illustrated in your loan agreement, which is later in your packet. Any one of those options have to be exercised by two entities. One the borrower has to elect a board, obviously, and then it would have to come before this board of directors to be approved with that. This is the most creative way that we felt that we could get in with the Bank’s kind of long-term requirements. We do have limits on how long we can go, but also to meet the coterminous levels required by HUD and we did speak to HUD leadership about this pretty recently as well and they were comfortable with this structure.”

Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

Treasurer Conine asked if there were additional questions from the Board, hearing and seeing none, he closed agenda 8 and moved onto action item agenda 9 consideration and possible approval of a loan $7,000,000 from the Nevada State Infrastructure Bank’s affordable housing revolving account to the Northern Nevada Building and Construction Trades Council Development Corporation for the Carville Park Apartments project. Direction to staff as appropriate.

Agenda Item 9 - For discussion and possible action:
Consideration and possible approval of a loan of $7,000,000 from the Nevada State Infrastructure Bank's Affordable Housing Revolving Account to the Northern Nevada Building and Construction Trades Council Development Corporation for the Carville Park Apartments project, and direction to staff as appropriate

Treasurer Conine: "All right, I'll say before we make a motion will be asking for your approval on this item staff to doing a fair amount of work over the last two years. And I just want to thank both Mr. Mendez, Mr. Chandler and the rest of the team, including Mr. Set at the AFL-CIO's Affordable Housing Trust, Mr. Benner, and his team, as well as the developers and others PFM, et cetera, et cetera.
But a lot of hands working to make this go, it is a unique structure, but I expect one we will see again and I think it tackles directly the incredibly important work that is the Bank and the work to make our affordable housing crisis perhaps a little bit less of a crisis. When we first started doing this work and we talked a little bit about that Charter school project that we did separately, there was discussion about leverage being able to do projects that would not be able to help. But for us, and I think this is another great example of that. So, with that, I will take a motion to approve this loan."

There was a motion to approve from Member Sanchez. And a Second from Member Kershaw.

Treasurer Conine: "Any discussion on the motion? Hearing none, all in favor say aye. Any opposed? Motion passes unanimously."

Agenda Item 10 – Public Comment:

Treasurer Conine: "Thank you all very much and with that we will close agenda item 9 and move on to agenda item 10, public comment. Comments from the public are invited at this time."

Hearing and seeing none, Treasurer Conine closed the second period of public comment and moved for an adjournment.

Meeting Adjourned at 12:53pm.

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: July 16, 2024
Re: State Infrastructure Bank – Agenda Item 4 – Staff Report

The following report has been prepared by Bank Staff to detail the administration and operations of the Nevada State Infrastructure Bank since the last meeting of the Board of Directors on May 21, 2024.

Administration / Operations:
Since the last meeting of the Board of Directors, staff from the State Treasurer's Office has worked to ensure that the Bank's operations have continued seamlessly by working to service the Bank's public-facing website, serving as staff to the Board of Directors, evaluating financing applications that have been submitted by potential borrowers, and working to increase the awareness of the Bank to local governments, Tribal governments, and non-profit organizations.

Since the last Board meeting on May 21, 2024, staff has:

1) Finalized negotiations on the proposed One Safe Place project that is up for the Board of Directors' consideration at its July 24, 2024, meeting;
2) Received three new applications for potential financing, which include:
    - Truckee Meadows Fire Protection District – Hidden Valley Firehouse Project
    - Urban Strategies LLC – Desert Pines Infrastructure Project
    - Economic Development Authority of Western Nevada/Redwood Materials – TRI-GID Processed Water Extension Project; and
3) Has continued to meet with prospective borrowers on projects that may be submitted to the Board of Directors for its consideration.

State Infrastructure Bank Financial Overview:
As of July 16, 2024, the Bank has $78,032,211 in total resources spread out across the following budget accounts:

- Operating Account (Budget Account 4672): $63,639.64
- Affordable Housing Revolving Account (Budget Account 4673): $21,067,306.21
- Charter School Capital Needs Revolving Account (Budget Account 4674): $754,241.34
- Federal Infrastructure Matching Account (Budget Account 4675): $40,390,801.06
- State Infrastructure Bank General Account (Budget Account 4676): $1,715,810.61

However, of these funds $7,000,000 was recently obligated by the Board out of the Affordable Housing Revolving Account and there $1,695,000 in remaining obligated funds in the General Account. As a result, the Bank currently has $55,233,269 in available funds to provide loans and other financial assistance to qualified borrowers in FY24/25. A table outlining the various budget accounts, accrued interest, and allocated amounts can be found below:

Account	Balance as of 7/16/24	Amount Recently Allocated by the Board	Remaining Unobligated Amount
State Infrastructure Bank Operating Account (BA 4672)	66,401.25	2,761.61	63,639.64
Affordable Housing Revolving Account (BA 4673)	21,067,306.61	7,000,000.00	14,067,306.61
Charter School Capital Needs Revolving Account (BA 4674)	754,350.89	0.00	754,350.89
Federal Infrastructure Matching Account (BA 4675)	$40,390,801.06	0.00	40,390,801.06
State Infrastructure Bank General Account (BA 4676)	1,715,810.61	1,695,000.00	20,810.61
MLB Stadium - Credit Enhancement (New BA)	14,037,540.54	0.00	14,037,540.54

Total Funds Available to the Bank	**$78,032,211**
Total Amount Available for Loans (as of 7/16/24)	**$55,233,269**
Proposed New Loans for July 23, 2024, Meeting	**$5,000,000**
Expected Payments on Loans in FY25	**$93,085**
Total Funds Available for New Loans in FY25 (If SafeNest Project is Approved)	**$50,326,354**

Expected Loan Pipeline: Bank staff continues to work to identify a new pipeline of potential projects to utilize the Bank's remaining $55,233,269 in available loan funds. Since the last Board of Directors meeting in May 2024, the Bank has received three new completed applications for financing. The SafeNest: One Safe Place Project will be up for the Board's consideration at its July 23, 2024, meeting.

Additionally, since the last Board of Directors meeting, St. Jude's Ranch for Children has rescinded its request for financing from the Bank for the Healing Center Project.

Staff is currently working to finalize the regulatory review of the requests for financing that have been recently submitted by the Truckee Meadows Fire Protection District, Urban Strategies LLC, and the Economic Development Authority of Western Nevada. All three of these organizations will be providing informational presentations to the Board of Directors during its July 23, 2024, meeting.

Additionally, staff is continuing to evaluate the financing applications that has been received for the Estuary Power - Solar and Energy Storage Project and the Collaboration Center Foundation – Capital Refinancing. Finally, if the Bank were to process all of the applications that are expected in the next few months all available funds could potentially be exhausted until sizable loan repayments are made over time. A brief overview the potential projects the Bank is currently expecting in its pipeline is included below:

State Infrastructure Bank – Loan Pipeline

Project	Project Ask	Status	Location
SafeNest - One Safe Place Project	$5,000,000	Project is up for the Board's consideration at the July 23, 2024, meeting.	Clark County
Truckee Meadows Fire Protection District - Hidden Valley Firehouse Project	$5,200,000	Application has been received, initial presentation to the Board will be made at the July 23, 2024, meeting.	Washoe County
Urban Strategies LLC - Desert Pines Infrastructure Project	$40,000,000	Application has been received, initial presentation to the Board will be made at the July 23, 2024, meeting. Staff is working with the Applicant to determine a lower potential loan amount.	Clark County
EDAWN/Redwood Materials - TRI-GID Processed Water Extension Project	$15,500,000	Application has been received, initial presentation to the Board will be made at the July 23, 2024, meeting	Storey County
Estuary Power - Escape Solar and Energy Storage Project	$7,000,000	Application has been received. Staff is undergoing the due diligence process.	Lincoln County
Collaboration Center Foundation - Capital Refinancing	$3,582,500	Initial Presentation to Board was made at the May 2024 Meeting, staff is undergoing the due diligence process.	Clark County
University of Nevada Reno – Student Housing Project	$10,000,000	Application expected late-2024	Washoe County
Clear Acre Apartments	$4,000,000	Application expected late-2024	Washoe County
Truckee Meadows Community College - Aviation Building	$3,000,000	Application expected late-2024	Washoe County
Bristlecone Recovery Center - Medicaid Facility Expansion	$600,000	Application expected late-2024	Washoe County
Sun Valley Manufactured Housing Project	$5,000,000	Application expected late-2024	Washoe County

Clark County Water Reclamation District - Logandale Sewer Project	$7,000,000	Application expected late-2024	Clark County
Domestic Violence Resource Center - Northern Nevada Center Project	$3,000,000	Application expected late-2024	Washoe County

Amount Available for Loans/Financial Assistance	$55,233,269
Total Amount Requested (as of 5/15/24)	$60,700,000
Expected Amount Still to Be Requested	$29,600,000
Amount Remaining if all were to be approved	($35,066,731)

Current Status of Approved Loans:

As of July 16, 2024, the Board has approved three loans thus far totaling $23,750,000. These loans include:

- Opportunity 180 – The Nevada Facilities Fund - $15,000,000 from the Charter School Capital Needs Revolving Account;
- City of West Wendover – West Wendover Fire Station/Emergency Operations Center - $1,750,000 from the General Account; and
- Northern Nevada Building and Construction Trades Council Development Corporation – Carville Park Apartments - $7,000,000 from the Affordable Housing Revolving Account

Bank staff continues to monitor and oversee these approved loans on a daily basis. A summary of the status of each of these loans is included below:

Loan #1: The Nevada Facilities Fund

- **Borrower:** Opportunity 180
- **Amount Approved:** $15,000,000 from the Bank's Charter School Capital Needs Revolving Account
- **Amount Disbursed:** $15,000,000
- **Loan Origination Fee:** $150,000, which was paid on January 26, 2024
- **Outstanding Balance (Principal and Accrued Interest):** $15,225,000
- **Next Expected Payment:** $1,500 on November 15, 2024

The Borrower is working to close its first two charter school loans that will be funded through the Nevada Facilities Fund. These loans include Mariposa Academy in Reno and Futuro Academy in Las Vegas.

The Borrower expects to close on both of these loans by the end of September 2024. The first project-based reporting will be received by Bank staff on July 31, 2024.

Loan #2: West Wendover Fire Station Emergency Operations Center

- **Borrower:** City of West Wendover
- **Amount Approved:** $1,750,000 from the Bank's General Account
- **Amount Disbursed:** $55,000
- **Loan Origination Fee:** $17,500, which was paid on March 14, 2024
- **Most recent Payment:** $3,310.61 made on July 15, 2024
- **Outstanding Balance (Principal and Accrued Interest):** $52,620.65
- **Next Expected Payment:** $3,310.61 on January 15, 2025

After successfully closing the Bank's loan, the Borrower has begun construction of this Project. To date, the Borrower has only drawn $55,000 of the $1,750,000 that was approved by the Board for this loan.

Bank staff currently participates on weekly calls with the Borrower, the general contractor for the Project, and staff from the U.S. Department of Agriculture to stay up to date with the project. Since the Bank's funds are last dollar financing for the Borrower, the remaining balance will be drawn down once all other funds for the Project have been depleted.

The Borrower submitted its first project-based reporting to the Bank on July 11, 2024. To date, the Borrower estimates that 14 total jobs have been created through the Project thus far with an average wage of $71.18 per hour.

The Borrower expects to draw down the remaining $1,695,000 in approved loan funds from the Bank in mid- to late-2025.

Loan #3: Carville Park Apartments

- **Borrower:** Northern Nevada Building and Construction Trades Council Development Corporation
- **Amount Approved:** $7,000,000 from the Bank's Affordable Housing Revolving Account
- **Amount Disbursed:** $0
- **Loan Origination Fee:** $70,000 which will be amortized over the life of the loan.

The Borrower has been working closely with the AFL-CIO Housing Investment Trust and the Department of Housing and Urban Development to close the Section 221d(4) loan that will be used to financing multi-family housing under this project.

The Borrower estimates that this loan will close in September 2024, after which the Bank's funds can be disbursed to support the development of the Project.

Desert Pines Infrastructure

Las Vegas, NV

July 23, 2024



Desert Pines Redevelopment

Development Team

Urban Strategies, Inc.
McCormack Baron Salazar, Inc.
City of Las Vegas

Development Cost

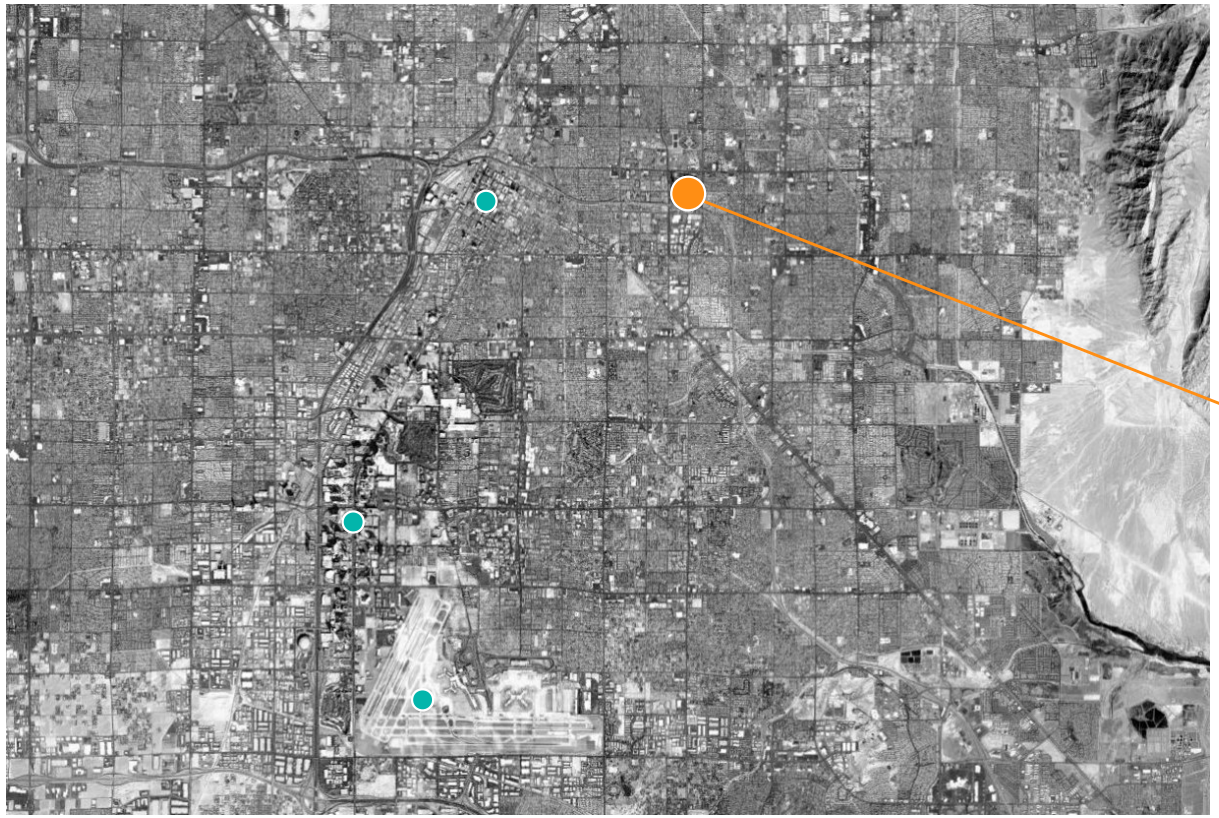
$45 Million Horizontal

$365 Million Vertical

$410 Million TDC

Nevada SIB Loan

$40 Million



Development Site

100-Acre Golf Course
City of Las Vegas
Clark County, Nevada
Census Tract: 5.16 (QCT)



Desert Pines Golf Course
Las Vegas, NV

Community Impact

Mixed-Income Housing
Educational Uses
Commercial Uses
Recreation/Open Space

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DESERT PINES

Site Aerial & Vision

1,300+
Homes

Existing

- 100-acre Golf Course
- No Infrastructure to support Redevelopment Plan

Proposed Redevelopment Plan

- Mixed-income Community to include:
- Rental & Homeownership
- Commercial & Retail
- Community Facilities
- Recreation & Open Space



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Development Team



TEAM OVERVIEW

Urban Strategies Inc.

Urban Strategies, Inc. (USI) is a national leader in its field, a not-for-profit organization that specializes in results informed human services development, planning, and strategy implementation as part of comprehensive neighborhood revitalization.

OUR MISSION…

All children and families will be STABLE and THRIVING

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Families at the Center of Results

McCormack Baron Salazar

TEAM OVERVIEW

Urban Strategies Inc.

USI Communities



Who is USI ?

- **45** Years of Experience Nationwide
- Supporting More Than **30,000** Families
- Connected to Over **100,000** Units of Housing
- Human Capital Planning in **26** Cities
- HOPE VI Communities
- **19** Choice Neighborhood Implementation Grants = $**500 Million** in Awarded Funds
- **3** Choice Planning Grants
- Over $**3 Billion** in Public & Private Resources Leveraged for Innovative Programs & Initiatives
- Cradle-to-College/Career Partnerships in **26** School Systems
- Elderly Services in **4** Senior Living Communities
- Creating liberation through **CDFI** financial solutions in underestimated communities

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McCormack Baron Salazar

TEAM OVERVIEW

McCormack Baron Salazar, Inc.

Our Mission: Transforming places into communities where all people can thrive







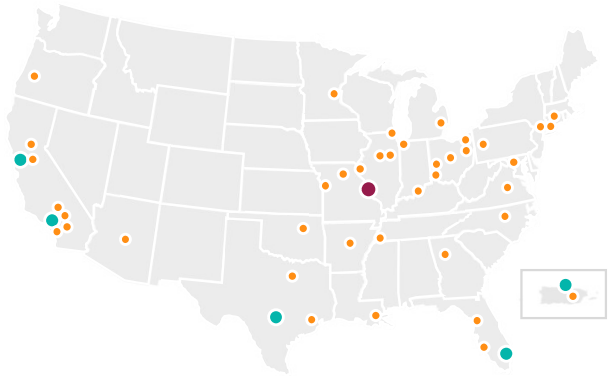


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TEAM OVERVIEW

McCormack Baron Salazar, Inc.



- Corporate Office
- Regional Development Office
- Development City

25,000
Homes

49
Years of Experience

$5.2 billion
Total Investment

1.6 million
Square Feet of Commercial Space


Taylor Yard | Los Angeles, CA


Alice Griffith | San Francisco, CA

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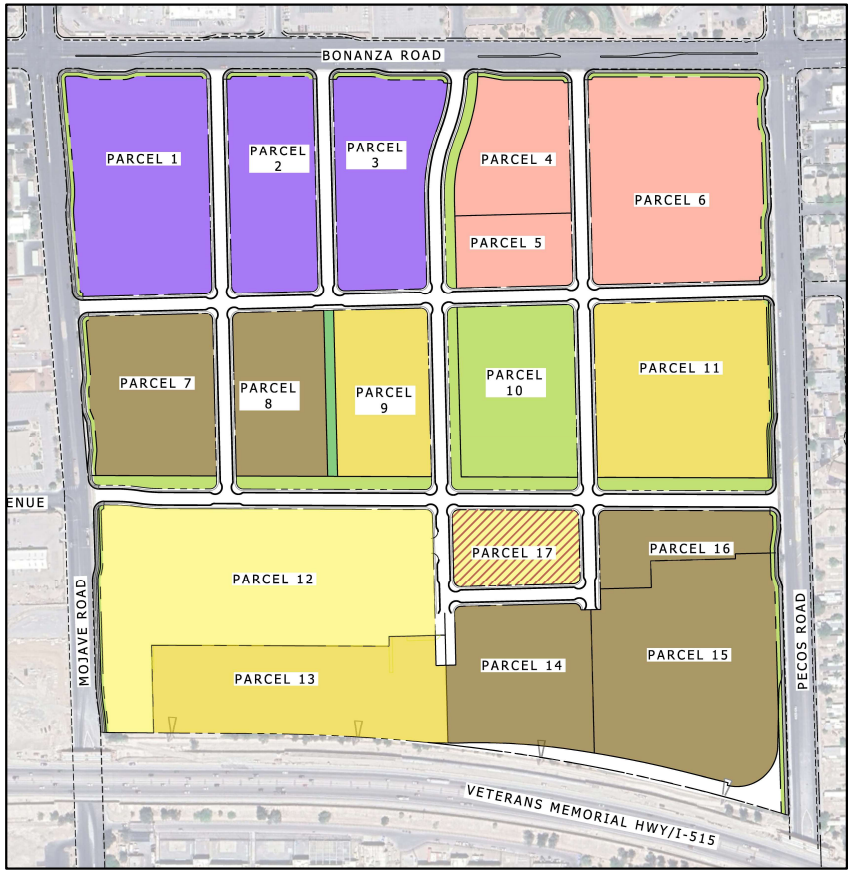
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Plan for Desert Pines



DESERT PINES

Site Plan & Program



Redevelopment Plan

- 1,082 Affordable Housing Units
- 280 Market Rate Housing Units
- 10,000 square feet Community Center
- 75,000 square feet Commercial Uses
- 10,000 square feet Early Education Center
- 30,000 square feet Job Training Center
- 3 Acres of Community Open Space
- 4 Acres of Community Recreational Areas

Affordability Targets

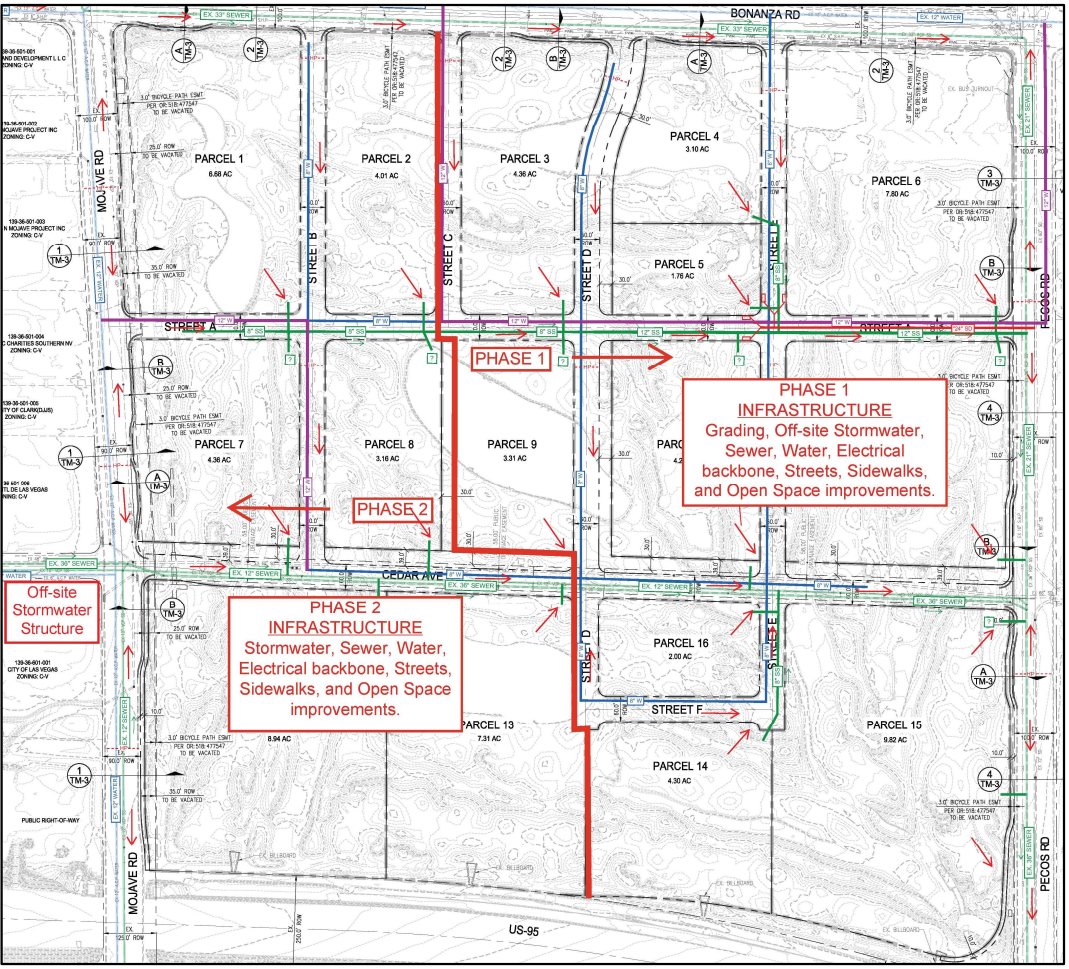
- 50% of Rental Units Affordable
- 40% of Affordable Units below 60% AMI
- Soft 2nd Finance for First Time Homebuyers

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DESERT PINES

Infrastructure Scope & Budget



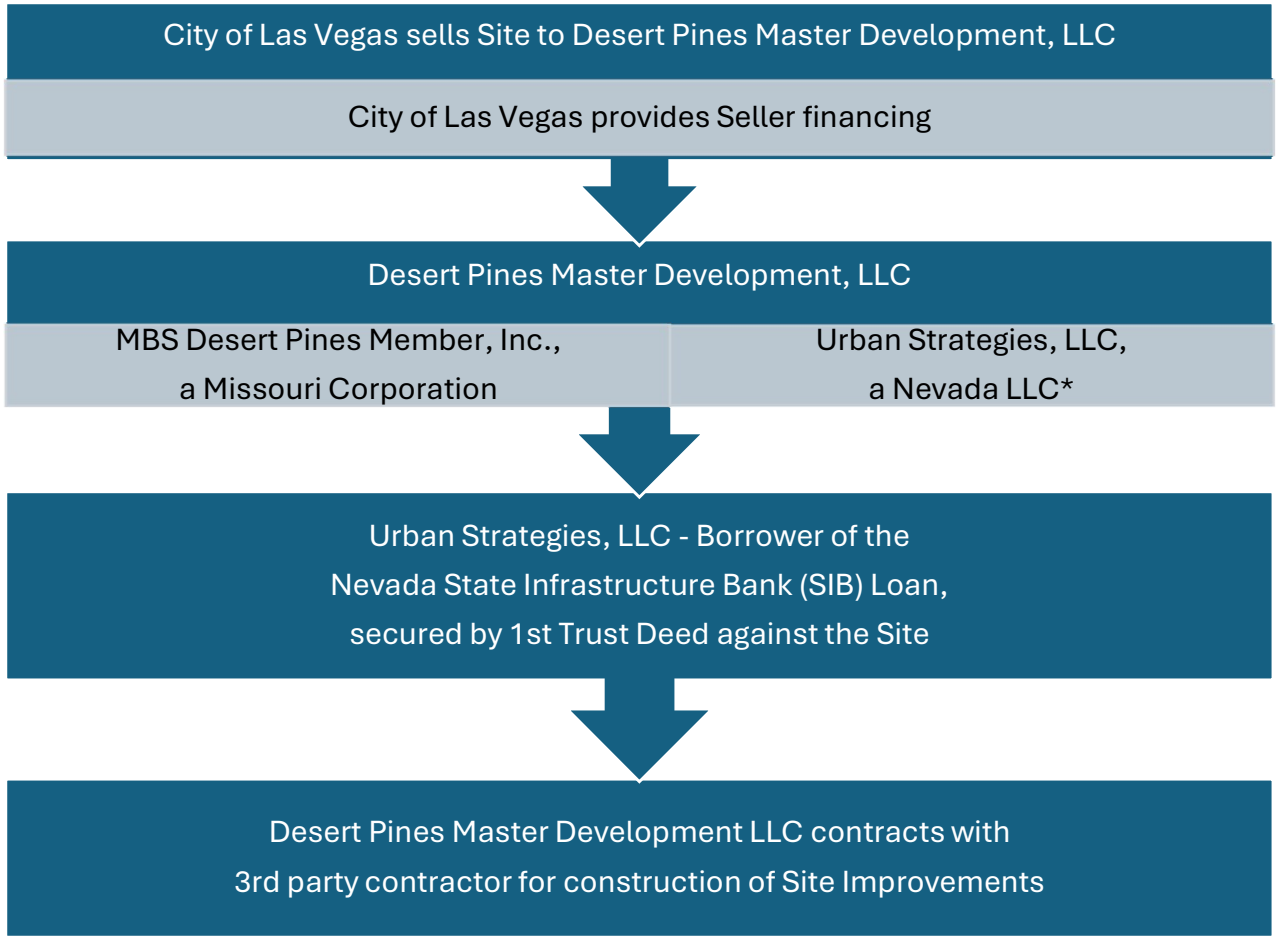
Sources & Uses

- $62 Million Budget
- Proposed Leveraging:
  - $40 million – Nevada SIB Loan
  - $17 million – City Las Vegas Seller Note
  - $ 5 million – Other Leveraged Sources

PROJECT USES	SIB	Other: CLV*	Other: TBD	TOTAL
Land Acquisition	$ 500,000	$ 17,400,000		**$ 17,900,000**
Construction/Renovation				**$ -**
Construction Contingency	$ 4,000,000			**$ 4,000,000**
Machinery/Equipment				**$ -**
Engineering/Architectural/Fees/ Design/Permits/Environmental	$ 3,950,000			**$ 3,950,000**
SIB Origination Fee	$ 400,000			**$ 400,000**
Infrastructure Improvements	$ 23,650,000		$ 5,000,000	**$ 28,650,000**
Interest Reserve	$ 7,500,000			**$ 7,500,000**
TOTAL	**$40,000,000**	**$17,400,000**	**$5,000,000**	**$ 62,400,000**

DESERT PINES

Site Acquisition Structure



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SIB Borrower & Ownership Structure



Urban Strategies, LLC (USLLC) is a non-profit Nevada limited liability company. USI is the sole member of USLLC, that will serve two key roles:

- Borrower Role – State Infrastructure Bank Loan
- Ownership Role - Desert Pines Master Development LLC

MBS Desert Pines Member, Inc is a single purpose Missouri corporation. MBS affiliate will be the Managing Member of the Ownership entity.

SIB Financing Structure

The *City of Las Vegas* will provide a Seller's note Desert Pines Master Development LLC for $17.4 million for the **site acquisition** of the Desert Pines Golf Course. Partial Repayments occur at the initial closing of the various Vertical Phases until Note is paid in full.

The *Nevada State Infrastructure Bank Loan* is proposed to finance a portion of the acquisition costs as well as the costs of the **design and construction of Infrastructure Improvements** necessary for the proposed redevelopment plan. Partial Repayments of the SIB Loan also occur at the initial closing of the various Vertical Phases based on allocated amounts.

The *Nevada State Infrastructure Bank Loan* Deed of Trust will be **secured** against the Desert Pines Master Development LLC fee interest ownership of the site.

The *City of Las Vegas* seller financing would be **subordinate** to the SIB Loan.

Project Labor Agreement

A Project Labor Agreement (PLA) with the **Southern Nevada Building Trades Union** is being drafted in accordance with an executed Letter of Intent, to include:

- Infrastructure – All “horizontal” construction shall be covered by the PLA
- Buildings – The “vertical” construction covered by the PLA:
  - Multi-family Affordable Buildings
  - Commercial Building superstructures
- Homeownership Exemption – The for-sale “vertical” construction shall be exempt from the PLA

DESERT PINES

SIB Repayment Schedule

The first ten (10) Vertical Phases would **repay** the Phase 1 Infrastructure loan.

Parcel	Proposed Use	Projected Closing & Repayment Schedule	Repayment Amount
3	Mixed-Use Affordable Housing	12/2025	$ 3,342,531
4	CSN Job Training Center	12/2025	$ 735,835
9	Homeownership For-Sale	03/2026	$ 3,642,384
11	Homeownership For-Sale	03/2026	$ 7,748,344
17	Early Education Center	03/2026	$ 245,278
6	Commercial Dvpmt.	06/2026	$ 1,751,288
16	Multifamily Mixed-Income Affordable Housing	12/2026	$ 1,333,395
5	Community Service Use	12/2027	$ 245,278
14	Multifamily Mixed-Income Affordable Housing	12/2028	$ 2,066,777
15	Multifamily Mixed-Income Affordable Housing	12/2030	$ 3,888,889
		Total	$25,000,000

The final Vertical Phases would **repay** the Phase 2 Infrastructure loan.

Parcel	Proposed Use	Projected Closing & Repayment Schedule	Repayment Amount
12	Homeownership For-Sale	06/2029	$ 3,448,919
13	Homeownership For-Sale	06/2029	$ 2,558,875
1	Mixed-Use Mixed-Income Affordable Hsng.	12/2029	$ 4,691,314
2	Mixed-Use Mixed-Income Affordable Hsng.	12/2030	$ 3,246,257
7	Multifamily Mixed-Income Affordable Hsng.	12/2032	$ 3,402,331
8	Multifamily Mixed-Income Affordable Hsng.	12/2034	$ 2,652,305
		Total	$20,000,000

DESERT PINES

Vertical Phase 1 – Parcel 3



The proposed first phase of vertical development will be a mixed-income, mixed-use **Universal Design** building located on Parcel 3.



This phase has secured an **$8 million Award** from the Clark County CHF fund.

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Proposed Schedule

The proposed **milestones** below are in process and subject to final approvals from the respective agencies and boards:

- Nov 2024 – City of Las Vegas City Council for Disposition Agreements, Land Use Entitlements, Design Standards and ancillary documents
- Mar 2025 – Site Acquisition & SIB Loan Closing
- Apr 2025 – Infrastructure Phase 1 Construction start
- Dec 2025 – Vertical Phase 1 Construction start (Parcel 3)

Question & Answer Session



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Relates to Agenda Item 5

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

-

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Urban Strategies LLC

Type of Applicant:

☐ Governmental Unit

☐ Indian Reservation or Colony

☒ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

Urban Strategies LLC is a non-profit single asset entity that was specifically formed to borrow funds to acquire, develop and/or dispose of real estate in the state of Nevada. This entity is a Nevada Limited Liability Company with Urban Strategies, Inc. a 501(c)(3) entity as the sole member.
As a result, Urban Strategies LLC retains the 501(c)(3) non-profit status of the sole member.

Mailing Address of the Applicant:

Street Address: 100 N. Broadway, Suite 1100

City, State, Zip Code: St. Louis, MO 63102

Name of the Individual Submitting this Application:

Julian Wyatt

Role/Title of the individual submitting the application:

CDFI Director

Address for the individual submitting the application:

Street Address: 100 N. Broadway, Suite 1100

City, State, Zip Code: St Louis, MO 63102

Email for Individual submitting the application:

julian.wyatt@usi-inc.org

Phone number of individual submitting this application:

(314) 421-4200

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Antonio Bermudez	Title: Vice President & Project Manager
Organization: McCormack Baron Salazar, Inc.	Phone: (213) 236-2676
Street Address: 117 S. Boyle Ave; MGR Office	Fax: (213) 236-2677
City, State, Zip: Los Angeles, CA 90033	E-mail: antonio.bermudez@mccormackbaron.com
Name: Daniel Falcon	Title: Consultant
Organization: Falcon Groupe, Inc.	Phone: (323) 401-4756
Street Address: 554 Kendall Ave	Fax:
City, State, Zip: Los Angeles, CA 90042	E-mail: dfalcon@falcongroupeinc.com

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [ ] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

$40,000,000 Total: Phase 1 $25,000,000, Phase 2 $15,000,000

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [x] Yes
- [ ] No

Financing term requested (Number of years): 35 years

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:
The SIB loan will provide funding for acquisition and pubic improvement instructure funding. As part of the development, the site will be subdivied into 17 individual development parcels, and each development parcel will be allocated its pro rata share of the loan amount. Upon commencement of vertical construction on the respective parcel, each parcel will repay its pro rata share of the State Infrastructure Loan. Upon repayment of the SIB allocated loan amount, the respective parcel will receive a partial release from the SIB loan. The full SIB loan will be repaid in full upon the start of vertical construction of the parcels. As noted, this process shall repeat until a requisite number of development parcels have been sold to allow for the SIB Loan to be paid in full. The sources of funds may be private equity or commercial debt used to finance the vertical development of each parcel.

Part 3: Project Information

Project Name: Desert Pines Infrastructure (Phase 1 and Phase 2)

Project Address:

Street Address: 3415 E. Bonanza Rd

City, State, Zip Code: Las Vegas, NV 89101

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

- ☐ Transportation Facility
- ☒ Utility Infrastructure
- ☒ Water and Wastewater Infrastructure
- ☐ Renewable Energy Infrastructure
- ☒ Digital Infrastructure
- ☐ Recycling and Sustainability Infrastructure
- ☒ Social Infrastructure
- ☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

N/A

Is the project located in any of the following? (Please select all that apply)

☒ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☒ In a community which has a large percentage of the population having limited English proficiency

☒ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

☒ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.] Enclosed in Exhibit 1 is a detailed project description for Desert Pines. The funding request pertains to the acquisition of the entire site, the design and construction of infrastructure for future public right of way that is necessary to support the construction of the affordable and mixed-income housing on the various vertical phases of development.

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

The construction of the infrastructure can commence in Q2 2025. The initial phase of vertical development could also start construction by Q4 2025. This will be a multi-phase, multi-year master development that will be developed primarily with affordable and mixed-income housing. As such, the completion calendar will be dependent on annual availability and awards of public subsidy to provide the financing necessary for its development.

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
Early Grading	City of Las Vegas	03/11/2025	04/01/2025	04/01/2027
Public Works, Phase 1	City of Las Vegas	03/11/2025	07/29/2025	07/29/2027
Public Works, Phase 2	City of Las Vegas	03/11/2025	07/29/2029	07/29/2031

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

Is land acquisition a component of the project?

☒ Yes

☐ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

The City of Las Vegas is the current owner of approximately 100 acres of land that currently operates as a golf course. The clubhouse is the primary structure on-site and is located at 3415 E. Bonanza Rd, Las Vegas, NV 89101 with an APN of 139-36-502-003. The disposition of the site will occur under the terms of a Development Agreement and Purchase and Sales Agreement with the SIB Loan Borrower and the Master Developer Entity. The price will be based on an agreed upon appraisal of the site.

Does the applicant already own the land needed for the project?

☐ Yes

☒ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☒ Yes

☐ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

The master plan includes 17 development parcels that will be developed with a combination of affordable family rentals, affordable senior rentals, market-rate homeownership, commercial, educational and open space. One parcel will be developed with a training facility that will be owned by the city and leased to a community college for classes for members of the community. An additional parcel will be developed as a recreation area. An early education center is planned for another parcel to benefit the families that live within the community. Agreements for these uses are in the process of being developed.

Will financing be used to finance more than 5 percent of any private activity costs?

☒ Yes

☐ No

If yes, please explain:

The SIB Loan will be used to finance the design and construction of both public and private infrastructure needed to support the various parcels of vertical construction throughout the master plan. The vertical developments will have a variety of financing structures but, more specifically, the affordable housing developments will utilize a combination of federal low income housing tax credits, private activity tax-exempt bond financing, private equity and conventional debt.

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☒ No

If yes, please provide a justification to support the move:

Not Applicable

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

Since 1978, USI has been fostering the intersection of safe, affordable housing and equitable human services to empower communities. The Las Vegas Desert Pines project is a hallmark of this mission, promising sustainable economic and social enhancements. The Results-Based Accountability (RBA) framework will guide the project to enrich residents' lives.

Key benefits include:

1. Diverse Housing Solutions: Offering 1,362 residential units, the development includes

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

The number of Construction Jobs, based on estimated hard costs and professional design fees, was calculated based on the estimated total development costs for select parcels and IMPLAN data sets for Clark County, using the year 2026 as the impact year. Attached is the estimate of projected jobs to be created for the multi-family parcels for which we have estimated development costs. As such, the full number of jobs created will increase at full project build out. Union wages will be paid for the Infrastructure, the multi-family parcels and the commercial parcels.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

The attached data also reflects the number of jobs that are expected to be generated and retained for the parcels for which we have estimated development costs within the master plan. Approximately 7 jobs are generated per 100 units of housing which include property management, maintenance, repairs and other industry professionals that are ancillary to the building management and operations. The average wage is based on local wage determinants including type of skills/training, years of experience and other employment factors.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

All environmental impacts associated with the development of the proposed infrastructure have been or will be mitigated through city-approved engineering designs. Preliminary engineering for traffic, stormwater, etc have been submitted to and reviewed by the City's various Public Works departments. Individual vertical phases may require subsequent environmental assessments, depending on future funding awards, that will evaluate any potential impacts and provide for mitigation measures, as appropriate.

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☒ Yes

☐ No

☐ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☒ Yes

☐ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☒ Yes

☐ No

☐ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☒ Yes

☐ No

☐ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

N/A

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of _____)	Maximum Annual Debt Service/Lease Payment
N/A	N/A	$N/A	$N/A
		$	$
		$	$
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

N/A

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

☒ No

If yes, please specify the date(s) and circumstances:

N/A

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

Please see the various attachments listed under Exhibit 1 for the Capital Improvement Plan components (i.e. Infrastructure improvements) planned for the Desert Pines development.

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes

☒ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☒ Yes

☐ No

If yes, please explain:

The approximately 100-acre site is being acquired from the City of Las Vegas. The SIB loan will be secured by the site. The SIB loan will be in first position, with the City of Las Vegas acquisition funding subordinate to the State Infrastructure Bank financing. As part of the loan structuring, the City will allow (but not require) rights to cure any default and work with the SIB to restructure and assume the loan.

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☒ Yes

☐ No

Have any general administration or overhead costs already been incurred?

☒ Yes

☐ No

If yes, please explain:

See Exhibit 15 - Predevelopment Costs Incurred

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☒ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☒ Yes

☐ No

Have any preliminary costs already occurred?

☒ Yes

☐ No

If yes, please explain:

See Exhibit 15 - Predevelopment Costs Incurred

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

The Applicant is Urban Strategies LLC, a Nevada Limited Liability Company (LLC). The sole member of this entity is a 501(c)3 organization called Urban Strategies, Inc. and below is the current number, names and positions of the board members:
1. Esther Shin, President, 2. Richard Baron, Chairman, 3. Michael Bowen, Director, 4. Laura Skiles, Director, 5. Kalra McLucas, Director, 6. Ed Neppl, Board Treasurer, 7. Frank Farrow, Director.

Additional information about the selection/appointment process can be found in the organizational documents for the Applicant and its sole member.

Has the governing body approved the application? (Please provide written documentation confirming approval):

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:
N/A

Please describe any past, present, or potential issues or controversies that may impact the Project:
N/A

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following:

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Esther Shin

Print Title: President, Urban Strategies, Inc.

Authorized Signature: _____

Date: 06/28/2024

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
	◉	○	○	Application	Signed and Dated
	◉	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	◉	○	○	Exhibit 1a	Approval from governing body to submit application
	◉	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	◉	○	○	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	◉	○	○	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 3a	Project cash flow projections
	○	○	◉	Exhibit 3b	Bond rating agency report (if available)
	○	○	◉	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	◉	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	◉	○	○	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	◉	○	○	Exhibit 5	Project Timeline
	◉	○	○	Exhibit 6	Project Benefit Information
	○	○	◉	Exhibit 6a	Project population trends
	○	○	◉	Exhibit 6b	Project assessed value trends

	◉	○	○	Exhibit 7	Useful Life Exhibit
	◉	○	○	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 9	Current Year Adopted Budget
	○	○	◉	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	○	○	◉	Exhibit 11	Current Capital Improvement Plan
	◉	○	○	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	◉	○	○	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	○	○	◉	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	○	○	◉	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	○	○	◉	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	○	○	◉	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	○	○	◉	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	◉	○	○	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

See next page for Sources & Uses

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	*PROJECT FUNDING SOURCES*						
	Estimated Life of the Project	**SIB**	**[Applicant]**	**Other**	**Other**	**Other**	**TOTAL**
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee							
Other:							
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

See next page for Sources & Uses

Exhibit 2
SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support the data provided in the table.)

		PROJECT FUNDING SOURCES					
PROJECT USES	**Estimated Life of the Project**	**SIB**	**Other: Applicant**	**Other: CLV***	**Other: TBD**	**Other:**	**TOTAL**
Land Acquisition	N/A	$ 500,000		$ 17,400,000			**$ 17,900,000**
Building Construction/Renovation	N/A						**$ -**
Construction Contingency	N/A	$ 4,000,000					**$ 4,000,000**
Machinery/Equipment	N/A						**$ -**
Engineering/Architectural/Fees/ Design/Permits/Environmental	N/A	$ 3,950,000					**$ 3,950,000**
SIB Origination Fee	N/A	$ 400,000					**$ 400,000**
Other: Infrastructure Improvements	See Ex. 7	$ 23,650,000			$ 5,000,000		**$ 28,650,000**
Other: Interest Reserve	N/A	$ 7,500,000					**$ 7,500,000**
TOTAL		**$ 40,000,000**	**$ -**	**$ 17,400,000**	**$ 5,000,000**	**$ -**	**$ 62,400,000**

Please provide the justification in determining the useful life of the Project: See Exhibit 7 for Useful Life calculation prepared by Vigen Onany & Associates

** City of Las Vegas (CLV) Seller Note for the full site acquisition cost of $17,400,000.*

Truckee Meadows Fire Protection District

Washoe County, Nevada

PROPOSAL FOR FINANCING



Hidden Valley Fire Station Apparatus Bay

Truckee Meadows Fire Protection District

Washoe County, Nevada

PROJECT DETAILS

This proposal requests financing for the construction of a replacement apparatus bays, tool and equipment maintenance, equipment and gear storage and office space in the amount of $5.2M.

- The bays will house one (1) structural engine, and one (1) brush engine. Crews are located in an adjacent structure with services provided 24/7.

- Crew quarters were completed by TMFR in 2022 for $1,190,162. The crew quarters can accommodate four firefighters.

- The project is shovel ready. A building permit has been applied for and the general contractor is ready to bid subcontracts.

Truckee Meadows Fire Protection District

Washoe County, Nevada

PROJECT DETAILS

- The apparatus bays are 2,548 SF
- Office, equipment maintenance and storage is 1,687 SF
- Total of 4,235 SF

Truckee Meadows Fire Protection District

Washoe County, Nevada

STATION CONFIGURATION IN 2012



Truckee Meadows Fire Protection District

Washoe County, Nevada

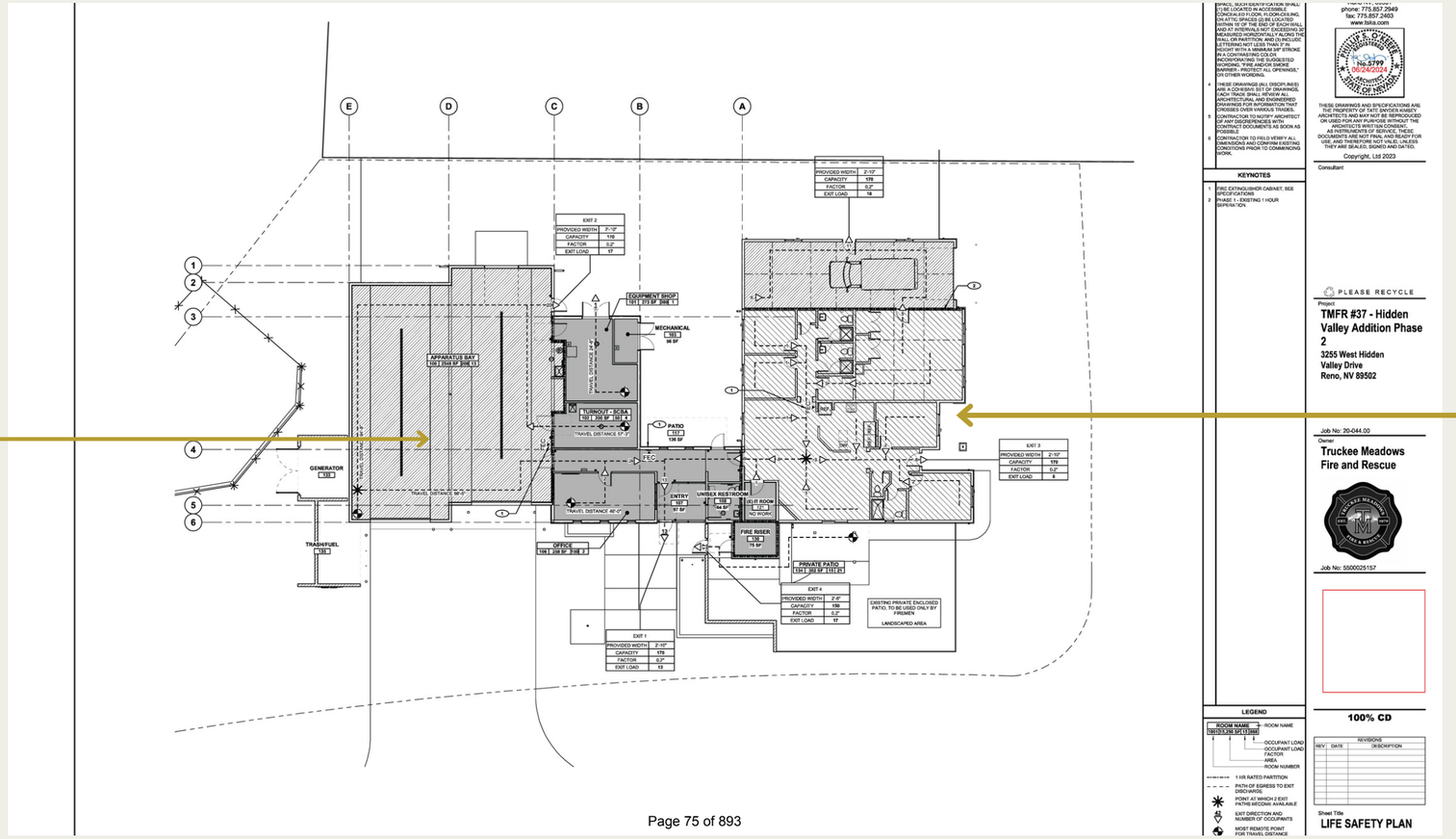
PHASE 1 CREW QUARTERS - COMPLETE



Truckee Meadows Fire Protection District

Washoe County, Nevada

Apparatus Bays



Crew Quarters

Truckee Meadows Fire Protection District

Washoe County, Nevada

CONSTRUCTION TIMING

- Upon approval of financing, demolition of the original truck bay occurs, followed by utility relocations. Constuction begins immediately after loan approval.

- Service to the Community will be continuous and uninterrupted.

- Construction will be completed in 8 months.

Truckee Meadows Fire Protection District

Revenues

Property Tax - 5 Fiscal Years

	FY21	FY22	FY23	FY24	FY25
Budget	$21,229,763	$22,478,815	$23,893,518	$25,634,543	$27,400,677
Actual	$21,184,295	$22,967,501	$24,495,364	$26,421,118	
% Above (under) Budget	-0.21%	2.17%	2.52%	3.70%	

*FY24 Actual is the current projected

Truckee Meadows Fire Protection District

Revenues

Consolidated Tax - 5 Fiscal Years

	FY21	FY22	FY23	FY24	FY25
Budget	$9,331,699	$10,283,112	$12,117,468	$12,435,351	$11,680,397
Actual	$10,396,577	$11,252,162	$11,109,844	$11,513,041	
% Above (under) Budget	11.41%	9.42%	(8.32%)	(7.42%)	

*FY24 Actual is the current projected

Truckee Meadows Fire Protection District

Washoe County, Nevada

Questions?

Relates to Agenda Item 6

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Truckee Meadows Fire Protection District

Type of Applicant:

☒ Governmental Unit

☐ Indian Reservation or Colony

☐ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District. The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County.

Mailing Address of the Applicant:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Name of the Individual Submitting this Application:

Cindy Vance

Role/Title of the individual submitting the application:

Chief Fiscal Officer

Address for the individual submitting the application:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Email for Individual submitting the application:

cvance@tmfpd.us

Phone number of individual submitting this application:

775-326-6070

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Charles A. Moore	Title: Fire Chief
Organization: Truckee Meadows Fire Protection District	Phone: 775-328-6123
Street Address: 3663 Barron Way	Fax: 775-326-6003
City, State, Zip: Reno, Nevada, 89511	E-mail:
Name: Michael W. Large	Title: Deputy District Attorney
Organization: Washoe County	Phone: 775-337-5712
Street Address: 1 S. Sierra Street	Fax:
City, State, Zip: Reno, Nevada, 89501	E-mail: mlarge@da.washoecounty.gov

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [x] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

5,252,000

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [ ] Yes
- [x] No

Financing term requested (Number of years): 25 Years

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:

If Truckee Meadows Fire Protection District is approved for a Loan, the District will use general fund revenue sources including property taxes and consolidated taxes for loan repayment.

Part 3: Project Information

Project Name: Hidden Valley Fire Station #37 - Addition (Apparatus Bay, Office and Support Spaces)

Project Address:

Street Address: 3255 W. Hidden Valley Drive

City, State, Zip Code: Reno, Nevada, 89502

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

- ☐ Transportation Facility
- ☐ Utility Infrastructure
- ☐ Water and Wastewater Infrastructure
- ☐ Renewable Energy Infrastructure
- ☐ Digital Infrastructure
- ☐ Recycling and Sustainability Infrastructure
- ☒ Social Infrastructure
- ☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

N/A

Is the project located in any of the following? (Please select all that apply)

☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☐ In a community which has a large percentage of the population having limited English proficiency

☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

■ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.]

Exhibit 1a - Detailed description of the project. Exhibit 1b - Architectural Rendering
Exhibit 1c - Architectural construction documents limited to site plan, floor plans and elevations.

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

The crew quarters portion of the fire station is complete. The Apparatus Bay is "shovel ready". It is estimated to take approximately 14 months to complete once funding is secured.

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
WSUP23-0018	Washoe County	09/04/2023		

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

The living quarters portion of the station was completed with remaining proceeds from the District's $2,000,000 and $7,000,000 debt issuances, attached as required as exhibits 10a, 10b, and 10c and District's general revenues, the District Budget is attached as required as exhibit 9.

Is land acquisition a component of the project?

The Project is being built upon land the District has owned for many years (Purchased originally in 1976), and consolidated with a parcel purchased in 2020 paid for with District funds.

☐ Yes

■ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

Does the applicant already own the land needed for the project?

☒ Yes

☐ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☐ Yes

☒ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

N/A

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☒ No

If yes, please explain:

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☒ No

If yes, please provide a justification to support the move:

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

The proposal replaces the existing apparatus bay with a larger bay that will accommodate modern fire engines. The existing apparatus bay, formerly used by a volunteer 501 (c)3, is too small to accommodate all the fire engines in the fleet, save one. The building will also add offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

Unknown

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☒ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☐ No

☒ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☒ Yes

☐ No

☐ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

N/A

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of 06/30/2023)	Maximum Annual Debt Service/Lease Payment
Chase Bank	03/10/2020	$3,167,000	$483,140
Zions Bank	10/21/2020	$1,707,000	$157,117
Zions Bank	07/28/2021	$6,600,000	$375,019
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

There are no other debt obligations. Other District long-term liabilities include compensated absences, pension liabilities, and other post-employment benefit liabilities. Those are included in the government-wide financial statements on page 12 of the audited financial statements for the year ended June 30, 2022.

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

■ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

The District has the need for facilities and apparatus. The District is considering all funding sources for these facilities and apparatus, however there are no immediate plans for debt issuance.

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes

■ No

although it is not in policy, all Inter fund transfers are approved by the Board of Fire Commissioners as either part of the annual approved budget or as a resolution after the adoption of the final budget. The District does not have a written policy.

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☒ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☒ No

Have any general administration or overhead costs already been incurred?

☒ Yes

☐ No

If yes, please explain:

The District has paid for project consulting and architectural fees, including staff time, from its current available funds.

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☒ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☐ Yes

☒ No

Have any preliminary costs already occurred?

☒ Yes

☐ No

If yes, please explain:

The project is Shovel Ready, preliminary costs have already been incurred and paid

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

The Board of County Commissioners serves as the Board of Fire Commissioners for the Truckee Meadows Fire Protection District. It is a five-member Board elected by constituents within their districts for a four-year term. As of June 2023, the Board of Fire Commissioners are Alexis Hill, Chair; Jeanne Herman, Vice Chair; Michael Clark, Commissioner; Mariluz Garcia, Commissioner; and Clara Andriola, Commissioner.

Has the governing body approved the application? (Please provide written documentation confirming approval): Yes, approved by the Board of Fire Commissioners on September 12, 2023. The resolution and letter of support are attached.

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

None

Please describe any past, present, or potential issues or controversies that may impact the Project:

None

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

N/A

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

Formed by Ordinace and approval of the Board of County Commissioner under NRS 474 County Fire Protection District

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following: N/A

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Cindy Vance

Print Title: Chief Fiscal Officer

Authorized Signature: Cindy Vance Digitally signed by Cindy Vance Date: 2024.05.31 14:28:52 -07'00'

Date: 5/31/2024

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
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	○	○	◉	Exhibit 6b	Project assessed value trends

	◉	○	○	Exhibit 7	Useful Life Exhibit
	◉	○	○	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 9	Current Year Adopted Budget
	◉	○	○	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 11	Current Capital Improvement Plan
	○	○	◉	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	◉	○	○	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	○	○	◉	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	○	○	◉	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	○	○	◉	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	○	○	◉	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	◉	○	○	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	○	○	◉	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

Nevada State Infrastructure Bank Loan Presentation

Applicant: Economic Development Authority of Western Nevada (EDAWN)

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

What's EDAWN?



Public/Private Partnership

Attract/Retain Quality Jobs

Attract/Train Workforce

Entrepreneurial Development

Metro Area to Fernley

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

The EDAWN Team

Business Development	Business Connections, Retention, Expansion, Workforce	Investor Relations	Entrepreneurial Development
• Innovation, Growth & Opportunity • Strategy, Partnerships • Investment, Diversification and Sustainability • Job Creation and Expansion • Increased Wages	• Collaboration and Networking • Supports Expansion • Workforce Development • Local Engagement • Competitive Advantage	• Financial Partnerships • Funding and Capital Investment • Engagement and Shared Resources • Return on Investment • Perpetuates Growth	• Start-Up Support and Incubation • Mentorship and SBA Growth • Access to Resources • Innovation Ecosystem • Attracts High Paying Jobs

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

What's Redwood Materials?

Redwood is creating a closed-loop, domestic supply chain for lithium-ion batteries across collection, refurbishment, recycling, refining, and remanufacturing of sustainable battery materials.

- Founded in 2017.
- Broke Ground at TRI Center in 2021.
- Over 700 employees over the next ten years.
- 2,000 Construction Jobs over the next ten years
- 300-acre site with 1.6 million square feet of constructed buildings and another 2.2 planned

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

Project Highlights

- Project: Expand Tahoe Reno Industrial Center (TRI Center) treated effluent distribution infrastructure to serve Comstock Meadows.
- Purpose: Expand TRI Center industrial capacity by providing non-potable processing and cooling water, surpassing limitations of potable water sources allocated by the state of Nevada.
- Reclaimed water for industrial purposes is a sustainable initiative that:
  - limits the use of potable water.
  - increases economic development without depleting water in the region
  - doesn't burden existing infrastructure access
- Background:
  - TRI General Improvement District (TRI GID) is a political subdivision of the State of Nevada, designated to receive and distribute process water within the TRI Center.
  - TRI GID has allocated and sold 10,000 acre-ft/year of effluent water rights to TRI Center landowners for industrial uses.
  - TRI GID's effluent distribution infrastructure does not currently extend into the Comstock Meadows area of TRI Center, which compromises their ability to deliver allocated water.

Project History

- TRI Center is home to 165 businesses.
- TMWRF (Truckee Meadows Water Reclamation Facility) extension was built to increase capacity at TMWRF and provide processed water to current and future TRI-GID companies.
- This extension saved the TMWRF (Washoe County) $150 million by diverting nitrate-rich water away from the Truckee River and toward companies. This was done in lieu of making sewer treatment plant upgrades.
- TRI-GID pond is reaching capacity and will be forced to remove processed water if increases in uses are not achieved. This may be a significant cost to TRI-GID and Storey County.

Project Details

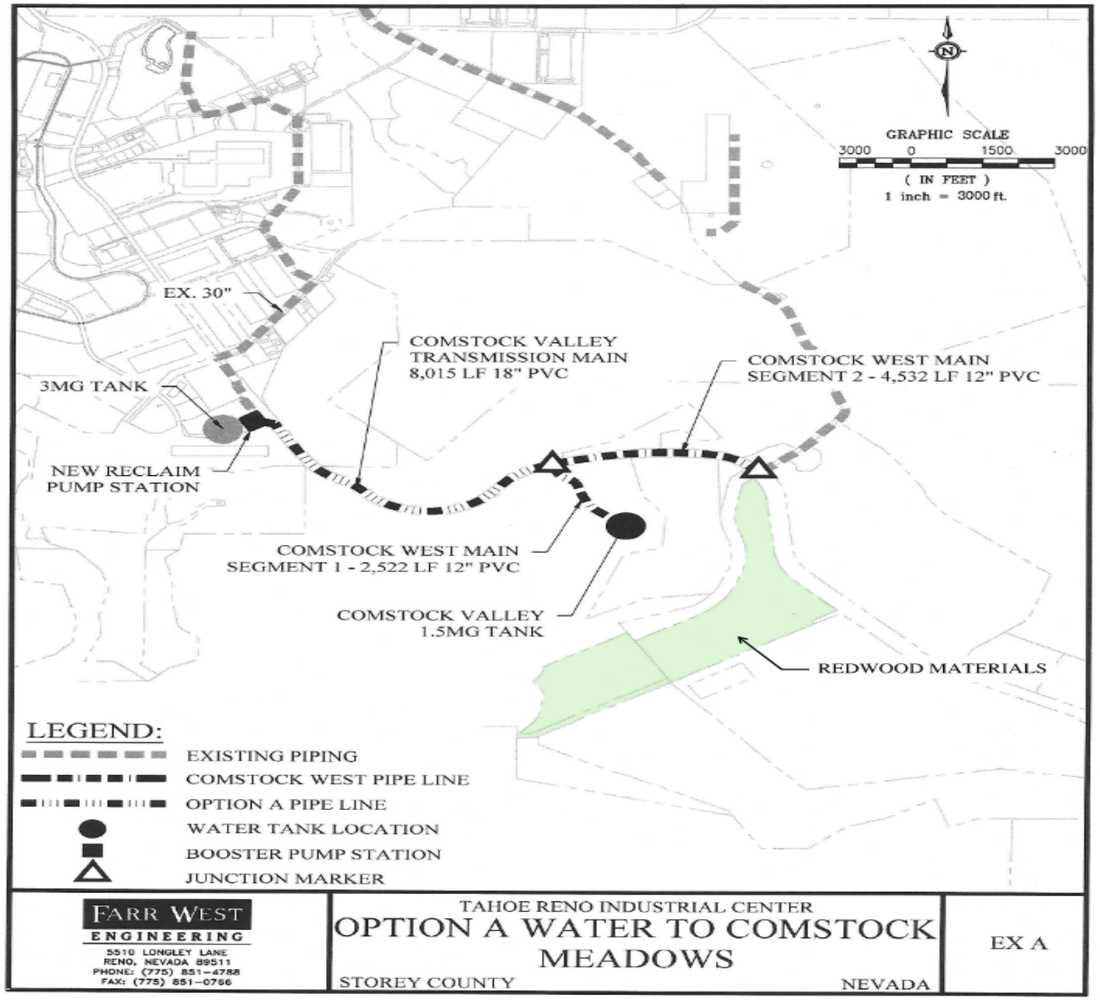
Scope: New 1500 sf pump station, 1.2 million-gallon storage tank, and three miles of 24” diameter transmission main piping.

System Capacity: 2400 acre-ft/year (1500 gpm) initially, expandable to 4800 acre-ft/year (3000 gpm) with future pump installation.

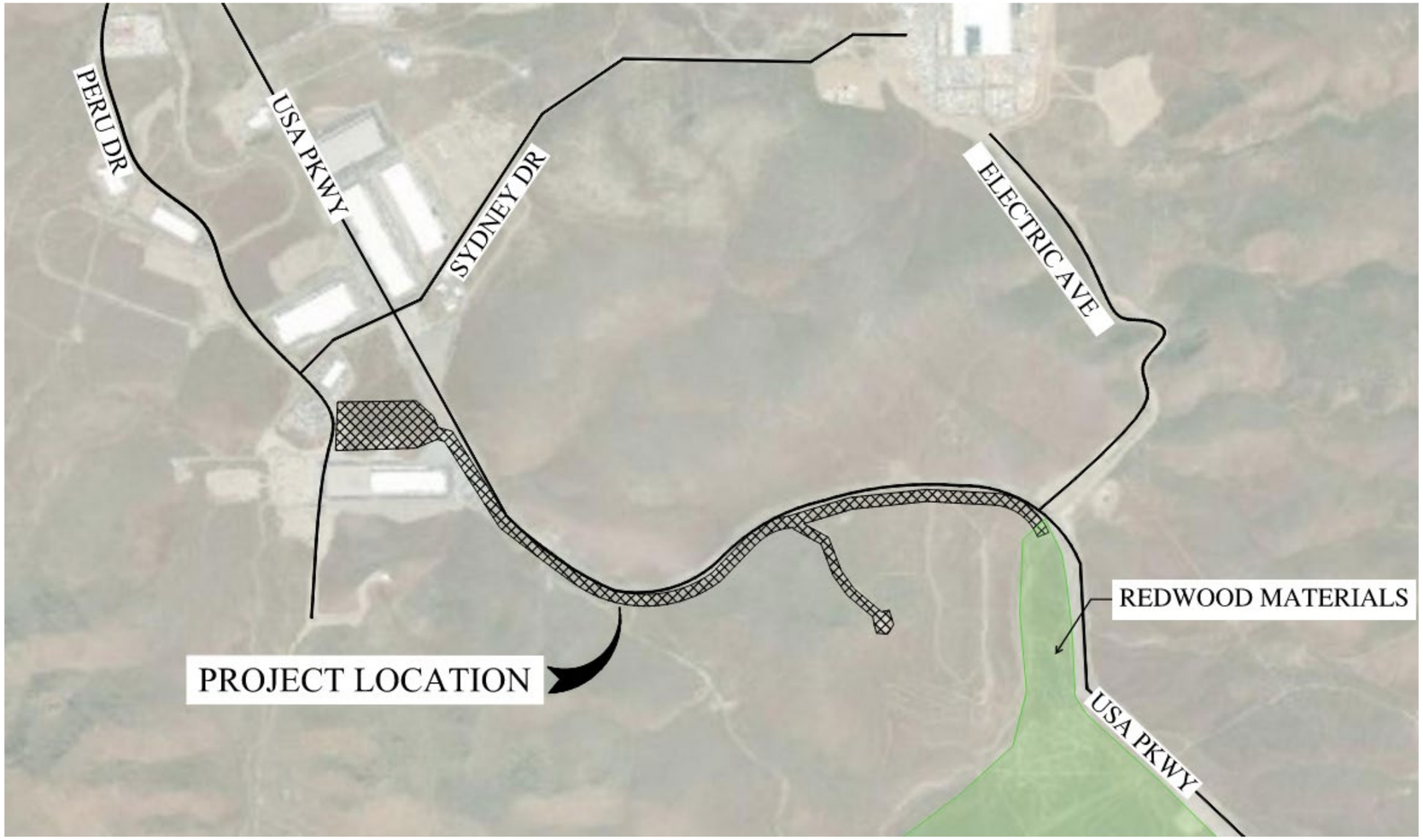
Effluent Rights (cannot be delivered currently) and Utility Demands:

- Redwood Materials effluent water rights: 550 acre-ft/year (340 gpm)
- Effluent water rights owned by other Comstock Valley landowners: 2500 acre-ft/year.
- Project Cost (est): $15,000,000
- Project Timeline (est): October 2024 start, September 2025 completion
- At completion of project the line will be dedicated to TRI-GID for operation.

Project Details



Project Location



Project Location



Redwood Materials' 300-acre Nevada campus, photographed by drone in April 2024. *Courtesy: Redwood Materials*

Thank you!
Questions?

Reno
Sparks
Tahoe
ECONOMIC DEVELOPMENT AUTHORITY
OF WESTERN NEVADA

Relates to Agenda Item 7

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Economic Development Authority of Western Nevada

Type of Applicant:

☒ Governmental Unit

☐ Indian Reservation or Colony

☐ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

The Economic Development Authority of Western Nevada (EDAWN) is a private/public partnership established in 1983, committed to adding quality jobs to the region by recruiting new companies, supporting the success of existing companies, and assisting newly forming companies, to diversify the economy and have a positive impact on the quality of life in Greater Reno-Sparks.

Mailing Address of the Applicant:

Street Address: 50 West Liberty Street, Suite 108

City, State, Zip Code: Reno, NV 89501

Name of the Individual Submitting this Application:

Taylor Adams

Role/Title of the individual submitting the application:

President/CEO

Address for the individual submitting the application:

Street Address: 50 West Liberty, Suite 108

City, State, Zip Code: Reno, NV 89501

Email for Individual submitting the application:

adams@edawn.org

Phone number of individual submitting this application:

775-829-3730

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Don Tatro	Title: Director of State and Local Policy
Organization: Redwood Materials	Phone: 214-675-8646
Street Address: 2801 Lockheed Way	Fax:
City, State, Zip: Carson City, NV 89706	E-mail: don.tatro@redwoodmaterials.com
Name: Gustavo Biscardi	Title: VP Treasurer
Organization: Redwood Materials	Phone:
Street Address: 2801 Lockheed Way	Fax:
City, State, Zip: Carson City, NV 89706	E-mail: gustavo.biscardi@redwoodmaterials.com

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [ ] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

$15,500,000.00

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [x] Yes
- [ ] No

Financing term requested (Number of years): 20

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:
The repayment will come from Redwood directly, or at completion of the project, additional users of the processed water are required to pay a "latecomer payment" that can be applied directly to the loan balance.

Part 3: Project Information

Project Name: TRI-GID Processed Water Extension

Project Address:

Street Address: 1201 Battery Blvd

City, State, Zip Code: McCarran, NV 89437

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

- ☐ Transportation Facility
- ☐ Utility Infrastructure
- ■ Water and Wastewater
- ☐ Infrastructure Renewable Energy
- ☐ Infrastructure Digital Infrastructure
- ☐ Recycling and Sustainability Infrastructure
- ☐ Social Infrastructure
- ☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

Is the project located in any of the following? (Please select all that apply)

- ☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)
- ☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services
- ☐ In a community which has a large percentage of the population having limited English proficiency
- ☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

☒ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.]

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

11 months

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
NDEP, Bureau of Water Pollution Control				
NDEP Bureau of Safe Drinking Water	NDEP BSDW	01/31/2023	02/10/2023	
NDOT	NDOT	03/02/2023	02/01/2024	02/01/2025
NV Energy	NV Energy	11/04/2022	02/10/2023	not listed
Storey County Building Department	Storey County	04/06/2023	05/19/2023	
Storey County Fire Protection District	Storey County	04/06/2023	05/19/2023	
TRI GID				

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

Is land acquisition a component of the project?

☐ Yes

☒ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

Does the applicant already own the land needed for the project?

☐ Yes

☒ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☒ Yes

☐ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

The benefits of extended reclaimed water infrastructure will directly impact current and future land owners in the Tahoe Reno Industrial Center by increasing the capacity and proximity to reclaimed water. Expanding this infrastructure may increase future park expansion of existing and new businesses. This will increase the number of jobs and have a positive economic impact on the region.

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☐ No

If yes, please explain:

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☒ No

If yes, please provide a justification to support the move:

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

The benefits of extended reclaimed water infrastructure will directly impact current and future land owners in TRI-GID by increasing the capacity and proximity to reclaimed water. Expanding this infrastructure may increase future park expansion, which would lead to benefits and revenue for the county and the state. It will also increase capacity at the Truckee Meadows Water Reclamation facility. This will improve a regional issue currently threatening to slow growth in the Truckee Meadows.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

Jobs affiliated with this specific project are for construction only and will be hired as subcontractors. At this time, the exact headcount is unknown. Indirectly, the infrastructure will support over 700 at Redwood and allow for additional jobs at other locations with the Tahoe Regional Industrial Center.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

Over the coming years at our Nevada Campus, Redwood will create 1,100 jobs that provide benefits and an average wage of $34/hr pulling heavily from local communities, including Disadvantaged Communities (as designated under the Justice40 characteristics and map). This hourly wage represents 30% more than the state average.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

This project will not result in significant environmental impacts once all construction is complete. None of the earth moved to accommodate the buried pipe will be removed from the premises, all construction will strictly comply with an approved SWPPP, and the foundations associated with pump house and charge tank will have minimal impact on the environment. Additionally, there will be a net positive impact from the processed water not being discharged into the Truckee River as well as improving operations at Truckee Meadows Water Reclamation Facility (TMWRF).

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☒ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☐ Yes

☐ No

☒ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of _____)	Maximum Annual Debt Service/Lease Payment
		$	$
		$	$
		$	$
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

■ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes

☐ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☒ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☒ No

Have any general administration or overhead costs already been incurred?

☐ Yes

☒ No

If yes, please explain:

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☒ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☐ Yes

☒ No

Have any preliminary costs already occurred?

☐ Yes

☒ No

If yes, please explain:

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

Has the governing body approved the application? (Please provide written documentation confirming approval):

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

Please describe any past, present, or potential issues or controversies that may impact the Project:

No past or current issues documented or existing at this time, no potential issues foreseen for the future.

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following:

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

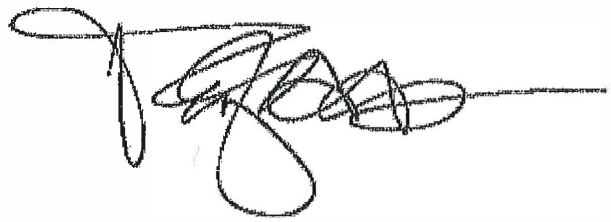
All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Taylor Adams

Print Title: President/CEO

Authorized Signature:



Date: 07/09/2024

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
	◉	○	○	Application	Signed and Dated
	◉	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	○	○	○	Exhibit 1a	Approval from governing body to submit application
	○	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	○	○	○	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	○	○	○	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 3a	Project cash flow projections
	○	○	○	Exhibit 3b	Bond rating agency report (if available)
	○	○	○	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	○	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	○	○	○	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	○	○	○	Exhibit 5	Project Timeline
	○	○	○	Exhibit 6	Project Benefit Information
	○	○	○	Exhibit 6a	Project population trends
	○	○	○	Exhibit 6b	Project assessed value trends

	◯	◯	◯	Exhibit 7	Useful Life Exhibit
	◯	◯	◯	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
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	◯	◯	◯	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	◯	◯	◯	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	*PROJECT FUNDING SOURCES*						
	Estimated Life of the Project	SIB	[Applicant]	Other	Other	Other	TOTAL
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee							
Other:							
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: July 17, 2024
Re: Agenda Item 8 - Staff Report

Pursuant to the Regulation LCB File No. R017-22, which governs the Nevada State Infrastructure Bank ("Bank"), staff has prepared the following report on the request for a loan from the Bank from SafeNest Temporary Assistance for Domestic Crisis Inc. ("Applicant") request for a loan to assist with the purchase and renovation of four buildings in Las Vegas for the One Safe Place Project "Project").

- **Applicant:** SafeNest Temporary Assistance for Domestic Crisis Inc.
- **Project:** One Safe Place Project
- **Lender:** Nevada State Infrastructure Bank
- **Amount Requested:** $5,000,000 from the State Infrastructure Bank's General Account
- **Term:** 10 years
- **Interest rate:** 3.42%
- **Repayment terms:** Interest only payments for the first three years, followed by seven years of both principal and interest payments
- **Expected interest generated for the Bank:** $1,109,718.09
- **Total Project Cost:** $20,000,000
- **Leverage multiple for the Bank:** 4x

Project Overview: The Applicant is currently a non-profit organization in Southern Nevada that provides services to assistance to victims of domestic violence, sexual abuse, and human trafficking. As stated in the financing application that was submitted to the Bank, this Project is intended to serve collaborative effort between the Applicant, numerous government and social service agencies, and other non-profit service providers to increase services to this target population in Southern Nevada.

The Applicant is currently operating out of one of the buildings at the 3900 Meadows Lane complex in Las Vegas, Nevada and has provided services out of this location since 2018. This Project is needed so the Applicant can expand its operations and occupy a larger footprint to offer 24-hour support. This four-building complex will offer more support for the community in need.

Through this project, the Applicant would work law enforcement, victims support groups, the Clark County School District, and the courts to offer a variety of services, which include counseling, case management, medical care, childcare, batterers intervention programming, and drop-in triage center for large event management coordination in Southern Nevada.

Given the depth and breadth of the services that would be provided at this four-building complex, the Applicant is planning to utilize revenues that would be generated by the Project, along with additional fundraising efforts to ensure that this Project is sustainable long-term. A picture of the four buildings contemplated to purchased and renovated through this Project is included below:



1. Future: SafeNest Administrative Building, Hotline, PS417 Dispatch, and Batterers Intervention Programming (please note this is the current home of SafeNest)
2. Future: Training, Education, and Triage Center
3. Future: Client Support Center Intake, Case Management, Supportive Services, and Medical Clinic
4. Future: Justice Center: Law Enforcement, Court Support, Supportive Services, Child Watch, Teen Center, Child Protective Services

The total anticipated cost of this project is $20,000,000, which are proposed to come from several different sources. On June 13, 2024, the Interim Finance Committee approved $9,000,000 in State Fiscal Recovery Funds to support this Project.

- Initial Applicant cash: $200,000
- State Fiscal Recovery Funds (ARPA): $9,000,000
- State Infrastructure Bank Loan: $5,000,000
- Additional funds to be raised by the Applicant: $6,000,000

Financing Application Background: On May 13, 2024, the Applicant submitted a financing application to the Bank requesting a loan of $5,000,000 to assist with remaining gap financing for the Project.

As part of the financing application submitted to the Bank, the Applicant also provided number of exhibits related to the Project. A copy of the financing application and corresponding exhibits can be found in Exhibit E of this report.

General Requirements: Pursuant to the Bank's regulation, LCB File No. R017-22, for each application for a loan or other financial assistance that is submitted to the Bank, staff is required to:

1) *Review the application for completeness, including, without limitation, any attachments, or exhibits.*
2) *Confirm that the governing body of the applicant has approved the application; and*
3) *Confirm that the applicant is a qualified borrower, and the project is an eligible project.*

The financing application submitted by the Applicant, along with all corresponding documents submitted to the Bank by the Applicant can be found in Exhibit E.

After reviewing the financing application submitted by the Applicant, Bank staff has determined that the application is complete, and that the Applicant's governing board has approved its application. Additionally, pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

Staff has determined through its analysis that the Applicant is a qualified borrower, and the Project is an eligible project since it meets the definition of "Social Infrastructure" set forth in NRS 226.760.

Repayment Structure, Financing and Credit Analysis: In addition to the above General Requirements set forth in LCB File No. R017-22, Bank staff also undergoes the following steps when reviewing financing applications:

1) *Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment.*
2) *Determine the impact of the loan or other financial assistance on the finances and operations of the applicant.*
3) *Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance.*
4) *Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant;*
5) *Conduct a financial analysis of the applicant's general credit, including, without limitation:*
    a) *An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;*
    b) *A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;*
    c) *Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;*
    d) *A review of reports of bond rating agencies, where applicable;*

e) For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity; (Not applicable)
f) An analysis of the existing indebtedness of the applicant, both secured and unsecured; and
g) An analysis of cash flow projections;
6) Examine population trends;
7) Examine assessed value trends;
8) Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions;
9) Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank; and
10) Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.

Each of these items is addressed below:

1. Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment.

As stated in the financing application submitted to the Bank, the Applicant intends to repay the proposed $5,000,000 loan from the Bank with revenues generated from the Project.

These revenues will come from the following sources:
1. Rental revenues from tenants operating within the campus.
2. Realized savings from the Applicant that are currently being used to pay for rent on current space within the 3900 Meadows Lane building.
3. Retail revenues from the proposed thrift store on the campus.

The proposed 10-year loan would impose an interest rate of 3.42% and would be structured as interest only payments for the first three years of the loan, which would then increase to payments on principal and interest for the remaining seven years of the loan.

As shown in the estimated loan amortization schedule (Exhibit B), the Applicant could expect to make total payments of $175,178.75 in 2026, 2026, and 2027. These payments would then increase to $818,880.50 annually in 2028, 2029, 2030, 2031, 2032, 2033, and 2034.

A table outlining the expected revenues and operating expenses on this Project for the first three years of the proposed loan (2025-2027) is included below:

One Safe Place – Revenue and Cash Flow Projections (2025-2027)

	2025	2026	2027
Income/Revenues			
Rental Revenue (Secured)	$393,582	$405,389	$417,551
Rental Savings (for rent paid on current building)	$240,000	$240,000	$240,000
Net Increase from Retail Sales	$200,000	$206,000	$212,180
	$833,582	**$851,389**	**$869,731**
Operating Expenses			
SIB Loan Repayment (interest only)	$175,109	$175,109	$175,109
Operating Expenses (management company)	$75,000	$77,250	$79,568
Operating CAM Expenses (utilities, improvements, etc.)	$131,615	$135,563	$139,630
	$381,724	**$387,522**	**$384,307**
Net Income	**$451,858**	**$463,867**	**$485,424**

Based on Bank staff's analysis of the revenues and expenses for the Project for the first three years of operation, it is expected that the Applicant will have a net income from the project of $451,858 in 2025, $463,867 in 2026, and $485,424 in 2027. This represents $1,401,149 in net income even after initial loan repayments have been made over that three-year period.

If revenues remain stable over the remaining seven-year period of the loan, coupled with the Applicant's commitment to raise additional private philanthropic capital to support loan repayments, Bank staff feels that these sources of revenue are appropriate to repay this proposed loan.

Based on these repayment expectations, staff also expects that Bank will generate $1,207,489.75 in interest over the course of this loan. The estimated debt service/amortization schedule for this proposed loan can be found in Exhibit B.

2. ***Determine the impact of the loan or other financial assistance on the finances and operations of the applicant.***

As was previously mentioned, and as is outlined in both Exhibit A and Exhibit B, the Applicant intends repay this loan through revenues received from donations, rent from commercial tenants of the Project, income from Batterers' treatment counseling services, and secondhand retail sales from the on-property Thrift Store.

Therefore, this loan would have an impact on the Applicant's overall finances over the course of the term of the loan. Based on the estimated debt service/amortization schedule the Applicant can have repayment obligations beginning in 2025. The anticipated amount of annual loan repayments from 2024-2034 is expressed below:

Year	Amount of Loan Repayment
2025	$175,108.75
2026	$175,108.75
2027	$175,108.75
2028	$818,880.50
2029	$818,880.50
2030	$818,880.50
2031	$818,880.50
2032	$818,880.50
2033	$818,880.50
2034	$818,880.50
Total	**$6,257,489.75**

Additionally, the Applicant will be permitted to elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Applicant.

An estimated debt service/amortization schedule of this proposed loan can be found in Exhibit B of this report. Assuming the Applicant makes draws on the loan in line with the amortization schedule, the Bank could expect to receive $1,207,489.75 in interest over the life of this proposed loan.

3. ***Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance.***

As part of the Applicant's financing application, an annual operating budget was provided as well as audited financial statements for Fiscal Years 2019, 2020, 2021, 2022, and 2024. All of these documents were reviewed by Bank staff to determine what existing obligations might be able to affect the Applicant's ability to repay a loan from the Bank.

Currently, the Applicant's only capital expenses are associated with rent and utilities on the facility that it rents at the proposed Project site. These expenses are expected to be realized savings by the Applicant through completion of this Project.

Based upon the expected lack of outstanding financial obligations, Bank staff does not feel that the Applicant has any unmet capital needs that could be detrimentally affected by the loan or

other financial assistance, or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance from the Bank.

4. ***Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant.***

Bank staff has reviewed the last five years of the Applicant's audited financial statements, which cover Fiscal Years 2019, 2020, 2021, 2022, and 2023. Staff would note that the Applicant adheres to a fiscal year spanning from July 1st - June 30th.

All of these independent financial audits were conducted by Houldsworth Russo & Company, which is a certified public accounting firm based in Nevada. Bank staff has also confirmed the accuracy and validity of these audited financial statements provided by the Applicant for Fiscal Years 2019, 2020, 2021, 2022, and 2024.

Based on the review of these audited financial statements, the Applicant has demonstrated a positive net financial position in each fiscal year since 2019. In each audited financial statement reviewed by staff, the Applicant's total assets have exceeded liabilities for each fiscal year.

Based on these factors contained within the Applicant's audited financial statements for Fiscal Years 2019-2023, Bank staff feels comfortable that the Applicant is in a stable financial condition to repay this proposed loan from the Bank.

5. ***Conduct a financial analysis of the applicant's general credit, including, without limitation:***

a. ***An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;***

Based on the analysis discussed in the previous section, Bank staff feels comfortable with the audited financial statements that were provided by Applicant covering Fiscal Years 2019-2023.

b. ***A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;***

Staff has determined that this section is not applicable to this particular Project and Applicant.

c. ***Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;***

Since the Applicant submitted its financing application on May 13, 2024, Bank staff has conducted numerous discussions with the Applicant to assist in evaluating the Applicant's financial condition to undertake this proposed loan.

d. A review of reports of bond rating agencies, where applicable;

Staff has determined that this section is not applicable to this particular Project and Applicant.

e. For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity.

Staff has determined that this section is not applicable to this particular Project and Applicant.

f. An analysis of the existing indebtedness of the applicant, both secured and unsecured; and

In its financing application that was submitted to the Bank, the Applicant provided its audited financial statements for Fiscal Years 2019 – 2023 and a copy of its operating budget. As of July 1, 2024, the Applicant does not have any outstanding material financial obligations apart from standard operating expenses. A copy of the Applicant's 2023/2024 Operating Budget can be found in Exhibit C.

g. An analysis of cash flow projections.

An estimated debt service/amortization schedule for the proposed loan for this Project can be found in Exhibit B of this report. Additionally, the cash flow projections can be found in Section 1 of this report.

6. Examine population trends.

This project intends to serve victims of domestic and sexual violence in Southern Nevada as well as victims of trafficking. According to a 2022 report from the Women's Research Institute of Nevada housed within the University of Nevada Las Vegas, the State of Nevada currently ranks fourth in the nation for its high rates of interpersonal violence.[1]

Ultimately, 43.8% of Nevada women experience domestic violence in their lifetimes, and a domestic violence offense occurs in Nevada every 17 minutes and 18 seconds.

Additionally, the Las Vegas Metropolitan Police Department is estimated to respond to roughly 70,000 domestic violence calls annually, resulting in 10,500 annual arrests.

[1] See "Women's Safety in Nevada". University of Nevada Las Vegas – Women's Research Institute of Nevada. February 2022. Accessible at: https://digitalscholarship.unlv.edu/cgi/viewcontent.cgi?article=1014&context=wrin_briefs.

Through these stark statistics, it is clear that organizations that are providing services to this population of victims need additional funding and capital expansions to meet the growing demand, particularly in Southern Nevada.

7. ***Examine assessed value trends.***

Staff has determined that this section is not applicable to this particular Project and Applicant.

8. ***Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions.***

Pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

As expressed in the financing application submitted to the Bank, the Applicant is considered a qualified non-profit entity created for charitable or educational purposes. Being that the Applicant is indeed a qualified non-profit organization within the State of Nevada, Staff has determined that the Applicant meets the standard for a qualified borrower under as defined under NRS 226.748.

9. ***Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank.***

Based on the financing application that was submitted to the Bank, discussions that Bank staff had with the Applicant during the application review process, and through recent negotiations on the proposed loan agreement outlined in Exhibit D, Bank staff feels that the Applicant thoroughly understands the terms and conditions of the proposed loan for the Project, along with all reporting requirements that will be imposed by the Bank.

10. ***Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.***

Based on the various sources of funding that are being leveraged to support this Project, the Applicant is coming to the Bank for $5,000,000 in financing to complete the Project.

Based on the Applicant's overall financial position coupled with the discussions that have been undertaken during this review process, Bank staff has determined that the management of the Applicant is ready to assume responsibility for the timely repayment of the Bank's loan over the 10-year period.

State Infrastructure Bank General Account Requirements: Pursuant to LCB File No. R017-22, the Board of Directors is authorized to approve a loan or other financial assistance from the Bank's General Account if:

1. *The loan or other financial assistance will be used solely to finance all or part of the eligible costs of an eligible project;*

2. *The eligible project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, Federal Infrastructure Matching Account; and*

3. *The developer selected for the eligible project demonstrates a long-term commitment to hiring local residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council.*

Upon reviewing the financing application that was submitted to the Bank, staff has determined that the entire $5,000,000 proposed loan from the Bank will be used for the purchase of the four buildings associated with this Project.

Additionally, staff has determined that this project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, or the Federal Infrastructure Matching Account; which means that it is only eligible to receive funding through the Bank's General Account.

Finally, to the extent that any building renovations need to occur through this Project, the Applicant has committed to selecting a developer that demonstrates a long-term commitment to hiring local residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council. Based on this analysis, staff feels that this Project meets the requirements receiving a loan from the Bank's General Account.

Community Benefits and Job Creation: If the Board of Directors chooses to approve this application, the Applicant expects that there will be a number of community and economic benefits brought forth through development of the project.

As stated in the financing application, the Applicant notes that interpersonal violence (domestic and sexual violence and trafficking) has a significant impact on the economy in Clark County. In particular, the Applicant states that the lifetime cost of a homicide is roughly $17 million spread out over multiple institutions/agencies. Additionally, the Applicant notes that the lifetime cost of interpersonal violence creates a cost of $103,767 for women and $23,414 for men in Southern Nevada.

In its financing application submitted to the Bank, the Applicant anticipates that the Project will result in the creation of 17 full-time social enterprise employment opportunities, with an average wage of $17 per hour. Additionally, the Applicant expects to retain 78 existing jobs (61

full-time positions with an average annual wage of $60,500 per year and 17 part time positions with an average annual wage of $30,000 per year).

Local Hiring, Apprenticeship Utilization, and Prevailing Wages: Qualified Borrowers who receive a loan or other financial assistance from the Bank are required pursuant to LCB File No. R017-22 to ensure that for each contractor and subcontractor who performs construction work on a qualified project:

- At least 50% of the total project work hours within each construction trade are performed by Nevada residents, with at least 15% of these work hours performed by disadvantaged workers; and
- At least 15% of the total project work hours within each construction trade must be performed by apprentices, with at least 5% of these work hours performed by first-year apprentices.

In the financing application submitted to the Bank, the Applicant committed to adhering to the Bank's local hire and apprenticeship requirements for this Project. Additionally, pursuant to NRS 226.826, projects financed by the Bank are subject to the payment of State prevailing wages, along with other provisions set forth in NRS 338.013 - 338.090. In the financing applicant submitted to the Bank, the Applicant stated that this Project will include the payment of prevailing wages.

If the Board of Directors to chooses to approve this application for a loan from the Bank, all construction work for this Project will be subject to these provisions, and Bank staff will work with the Applicant to provide the Board of Directors with regular reporting on compliance with these provisions.

Environmental Standards: All qualified projects that receive loans or other financial assistance from the Bank are required to align with the standards and goals set forth in Nevada's 2020 Climate Strategy as well as the State's goals from the reduction of greenhouse gas emissions set forth in NRS 445B.380 and NRS 704.7820.

As was stated in the financing application that was submitted to the Bank, the Applicant has committed to ensuring that this Project will adhere to the State's 2020 Climate Strategy and the greenhouse gas emissions reductions targets set forth in NRS 445B.380 and NRS 704.7820. Bank staff would note that since this Project is utilizing existing building structures, it is anticipated the overall level of environmental impact caused through this Project would be minimal.

Disadvantaged Community Goals: As set forth in Regulation LCB File No. R017-22, the Bank has an established goal of having at least 40 percent of the principal amount of its loans and other financial assistance going to support qualified projects that are located:

- In qualified census tracts as designated by the U.S. Secretary of Housing and Urban Development;

- In census tracts which have a high level of social vulnerability according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention;
- In communities which are determined by the Board of Directors to have a relatively large percentage of the population having limited English proficiency;
- On tribal lands or in communities where tribal members commonly reside; or
- In areas that have been subject to historical instances of redlining, segregation, or other discriminatory practices.

Bank staff has analyzed the location of this Project to understand whether or not it would meet the Bank's 40% goal of locating all projects in disadvantaged communities. In performing this analysis, staff has utilized data from the U.S. Department of Housing and Urban Development, the Centers for Disease Control and Prevention, the U.S. Census Bureau, and the U.S. Department of Agriculture. Since the national average estimate for limited English proficiency has been determined by the U.S. Census Bureau to be 8.3 percent, Bank staff has determined that census tracts with over 20% of the population limited English proficiency would meet the Bank's standard for its disadvantaged community goal.

How this Project compares to the Bank's metrics for locating projects in disadvantaged communities is expressed below:

- **Project Address:** 3900 West Meadows Lane, Las Vegas, NV 89107
- **County:** Cark County
- **Census Tract:** 1.05; Clark County; Nevada (32003000105)
- **Qualified Census Tract:** No
- **Social Vulnerability Score:** 0.758 (high)
- **Limited English Proficiency (>20%):** No
- **Tribal Lands:** No

Since this Project is located in a census tract that has a high social vulnerability score according to the CDC's Social Vulnerability Index, Bank staff has deemed that this Project would contribute to the Bank's 40% goal of locating projects in disadvantaged communities.

Financing Agreement: Bank staff has worked with the Applicant, the Nevada Attorney General's Office, and legal counsel retained by the Applicant to draft a financing agreement between the Nevada State Infrastructure Bank and the Applicant for this project. This financing agreement is included in Exhibit D for consideration by the Board of Directors.

Staff recommendation: Based on the foregoing analysis, staff recommends that the Board of Directors approve a loan of $5,000,000 from the Bank's General Account to SafeNest Temporary Assistance for Domestic Crisis Inc. in accordance with the proposed loan terms included in Exhibit A.

Exhibit A

SafeNest – One Safe Place Project

Proposed Loan Terms:

Lender	Nevada State Infrastructure Bank
Borrower	SafeNest Temporary Assistance for Domestic Crisis Inc.
Loan Amount	Maximum $5,000,000
Loan Purpose	Loan proceeds will be used by the Borrower to purchase of 4 buildings at the 3900 Meadows Mall complex in Las Vegas to expand services to domestic violence victims in Southern Nevada.
Maturity	10 years
Security	Unsecured general obligation of the borrower
Interest Rate	Fixed rate of 3.42% per annum.
Disbursement	One disbursement of $5,000,000 upon the closing of the loan.
Additional Sources of Funding	Borrower will provide an initial $200,000 to secure the purchase of the buildings. Additionally, Borrower will secure $15,000,000 in additional financing to support this project, which includes $9,000,000 in State Fiscal Recovery Funds from the American Plan Act and an additional $6,000,000 through fundraising efforts.
Terms of Repayment	Semi-annual interest-only payments will be made for the first three years of the loan. These interest-only payments will not exceed $176,000 in each calendar year. After August 2027, the borrower will make semi-annual payments of principal and interest that do not exceed $819,000 in any calendar year until maturity of the loan in in 2034. The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $50,000 as a loan origination fee. This amount will be amortized over the term of the loan and will be added to the principal amount.
Reporting	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

Exhibit B

Estimated Debt Service/Amortization Schedule

SafeNest Temporary Assistance for Domestic Crisis Inc. - One Safe Place Complex Project

Compounding Period: Exact Days

Nominal Annual Rate: 3.420%

Cash Flow Data - Loans and Payments

	Event	Date	Amount	Number	Period	End Date
1	Origination Fee	08/01/2024	50,000.00	1		
2	Loan	08/01/2024	5,000,000.00	1		
3	Payment	02/01/2025	Interest Only	6	Semiannual	08/01/2027
4	Payment	02/01/2028	409,440.25	14	Semiannual	08/01/2034

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	08/01/2024	50,000.00				50,000.00
Loan	08/01/2024	5,000,000.00				5,050,000.00
2024 Totals		**5,050,000.00**	**0.00**	**0.00**	**0.00**	
1	02/01/2025		88,274.00	88,274.00	0.00	5,050,000.00
2	08/01/2025		86,834.75	86,834.75	0.00	5,050,000.00
2025 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
3	02/01/2026		88,274.00	88,274.00	0.00	5,050,000.00
4	08/01/2026		86,834.75	86,834.75	0.00	5,050,000.00
2026 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
5	02/01/2027		88,274.00	88,274.00	0.00	5,050,000.00
6	08/01/2027		86,834.75	86,834.75	0.00	5,050,000.00
2027 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
7	02/01/2028		409,440.25	88,274.00	321,166.25	4,728,833.75
8	08/01/2028		409,440.25	81,761.54	327,678.71	4,401,155.04
2028 Totals		**0.00**	**818,880.50**	**170,035.54**	**648,844.96**	
9	02/01/2029		409,440.25	76,932.19	332,508.06	4,068,646.98
10	08/01/2029		409,440.25	69,960.38	339,479.87	3,729,167.11
2029 Totals		**0.00**	**818,880.50**	**146,892.57**	**671,987.93**	
11	02/01/2030		409,440.25	65,185.84	344,254.41	3,384,912.70
12	08/01/2030		409,440.25	58,203.57	351,236.68	3,033,676.02
2030 Totals		**0.00**	**818,880.50**	**123,389.41**	**695,491.09**	

13	02/01/2031		409,440.25	53,028.66	356,411.59	2,677,264.43
14	08/01/2031		409,440.25	46,035.56	363,404.69	2,313,859.74
2031 Totals		**0.00**	**818,880.50**	**99,064.22**	**719,816.28**	
15	02/01/2032		409,440.25	40,446.27	368,993.98	1,944,865.76
16	08/01/2032		409,440.25	33,626.73	375,813.52	1,569,052.24
2032 Totals		**0.00**	**818,880.50**	**74,073.00**	**744,807.50**	
17	02/01/2033		409,440.25	27,427.03	382,013.22	1,187,039.02
18	08/01/2033		409,440.25	20,411.14	389,029.11	798,009.91
2033 Totals		**0.00**	**818,880.50**	**47,838.17**	**771,042.33**	
19	02/01/2034		409,440.25	13,949.21	395,491.04	402,518.87
20	08/01/2034		409,440.25	6,921.38	402,518.87	0.00
2034 Totals		**0.00**	**818,880.50**	**20,870.59**	**798,009.91**	
Grand Totals		**5,050,000.00**	**6,257,489.75**	**1,207,489.75**	**5,050,000.00**	

Last interest amount increased by 0.07 due to rounding.

ANNUAL PERCENTAGE RATE The cost of credit as a yearly rate. **3.470%**	**FINANCE CHARGE** The total dollar amount the loan will cost. **$1,207,489.75**	**Amount Financed** The amount of credit provided which includes the 0.01% loan origination fee. **$5,050,000.00**	**Total of Payments** The total amount paid after you have made all payments as scheduled. **$6,257,489.75**

Exhibit C

Safe Nest : Temporary Assistance for Domestic Crisis, Inc.
FY24 Budget
(Jul 2023 to Jun 2024)

Financial Row	FY 2024 Amount
Ordinary Income/Expense	
Income	
4000 - Donor/Corporate contributions	
4010 - Individual	$853,050
4020 - Corporate/Nonprofit Contributions	$345,104
4100 - Rev from non-government grants	
4120 - Foundation/trust grants	$906,000
4200 - Rev - Indirect contributions	
4210 - United Way & CFC contributions	$10,000
4230 - 3rd party event Rev	$24,948
4300 - Rev from government grants	
4320 - Federal grants	$2,505,267
4330 - State grants	$2,073,318
4400 - Donated goods & services Rev	
4410 - Donated Goods	$120,000
4420 - Donated Services	$1,800
5000 - Rev from government agencies	
5030 - State contracts/fees	$80,000
5040 - Local government contracts/fees	$140,144
5080 - Medicare/Medicaid payments	$66,000
5100 - Rev from program-fees	
5170 - Coffee Program	
5170 - Coffee Program	$11,088
5171 - Coffee Program Direct Expenses	-$9,394
5180 - Counseling Fees	$45,670
5190 - Educational Training Fees	$20,000
5500 - Revenue From the Donation Center	
5510 - Savers Revenue	$1,406,051
5540 - Auto	$5,400
5800 - Special events	
5810 - Special events - contribution	
5811 - Spring Tea	$162,046
5812 - Run for Hope	$25,000
5830 - Cost of direct benefit - Donor	
5831 - CODB-Spring Tea	-$62,046
5832 - CODB-Run for Hope	-$7,700
5900 - Rev from investments	
5910 - Interest	$2,568
5940 - Real estate rent - New	$19,012
Gross Profit	**$8,743,326**

Expense	
7000 - Salaries & Wages	
7001 - Regular Employees Exempt	$4,190,941
7100 - Employee Welfare Benefit Plans	
7101 - Health Plan Premiums	$573,329
7102 - Dental Plan Premiums	$33,713
7103 - Vision Premiums	$6,552
7105 - Retirement Plans	$111,032
7106 - Employee Health Contributions	-$140,846
7107 - Employee Dental Contributions	-$12,230
7108 - Employee Vision Contributions	-$3,473
7109 - Employee Retirement Contributions	-$101,400
7110 - Other Premiums	$10,344
7200 - Payroll Taxes	
7201 - Payroll taxes	$286,980
7202 - Workers Compensation	$42,868
7203 - NV State Unemployment	$69,894
8000 - Professional Services & Fees	
8001 - Audit & Accounting	$72,800
8010 - Lobbying	$48,000
8020 - Public Relations	$23,200
8025 - Administrative Service Fees	$63,231
8027 - Document Management Services	$11,830
8030 - Computer & IT Consultants	$99,633
8035 - Evaluation Services	$3,680
8040 - Contracted Therapists	$300,000
8043 - Program Professionals	$25,000
8045 - Program Fees	$103,432
8050 - Other Purchased Services	$19,018
8100 - Supplies	
8110 - Food & Beverages - Residential Programs	$182,952
8115 - Food & Beverages - Other Programs	$16,550
8120 - Office Stationery & Supplies	$21,108
8130 - Program Supplies	$50,588
8135 - Recognitions & Appreciation	$24,000
8140 - Staff Wearables	$3,000
8200 - Telecommunications	
8210 - Telephone	$62,182
8215 - Data Communications	$30,432
8300 - Postage & Delivery	
8310 - Postage & Freight/Shipping	$4,946
8400 - Occupancy	
8410 - Facility Rental	$270,632
8420 - Utilities	$97,816
8440 - Building Repairs & Maintenance	$121,909
8450 - Building & Maintenance Supplies	$97,104
8455 - Storage	$2,160
8457 - Security	$80,308

8500 - Equipment Repair, & Maintenance	
8510 - Equipment Purchase	$44,549
8520 - Information Technology-Software	$110,540
8525 - Information Technology-Hardware	$24,000
8530 - Equipment Rental Expense	$28,177
8540 - Equipment Repair & Maintenance	$3,000
8600 - Printing & Publications	
8610 - Printing & Publications	$59,500
8620 - Advertising	$32,500
8700 - Travel	
8710 - Mileage Reimb/Auto Allowance	$22,499
8715 - Local Transportation Costs	$5,376
8720 - Vehicle Leasing & Chartering	$111,800
8725 - Operational Fuel	$65,232
8730 - Vehicle Repair, & Maintenance	$6,756
8740 - Transportation Costs	$13,404
8750 - Hotel, Meals, & Incidentals	$9,600
8800 - Conferences & Staff Development	
8801 - Meeting Fees & Expenses	$40,628
8810 - Staff Development	$73,216
8820 - Membership Dues	$19,728
8900 - Assistance To Clients	
8910 - Assistance to Clients-Services	$87,465
8920 - Assistance to Clients-Goods	$46,932
8925 - Assistance to Clients - Gift Cards	$131,261
8930 - Assistance to Clients-Housing	$422,827
8940 - Assistance to Clients-Pets	$3,300
8999 - Donated Inventory	$84,787
9300 - Insurance	
9310 - General	$26,837
9320 - Property	$20,262
9330 - Vehicles & Boats	$43,624
9350 - Directors & Officers	$9,740
9400 - Other Expenses	
9401 - Recruitment/Relocation Expense	$23,460
9405 - Donation Processing Fees	$14,952
9410 - Bank Service Charges	$6,636
9415 - Credit Card Charges	$1,020
9430 - Taxes	$3,700
9440 - Licenses & Fees	$800
9450 - Gift Card Fees	$15,144
9500 - Depreciation & Amortization	
9501 - Depreciation	$177,004
Total Expenses	**$8,693,471**
Net Ordinary Income	
Net Income	**$49,855**

Exhibit D

Proposed Financing Agreement

Nevada State Infrastructure Bank

AND

SafeNest Temporary Assistance for Domestic Crisis Inc.

Financing Agreement for the One Safe Place Complex Project

Nevada State Infrastructure Bank
101 North Carson Street, Suite 4
Carson City, Nevada 89701

NEVADA STATE INFRASTRUCTURE BANK FINANCING AGREEMENT

THIS AGREEMENT is dated as of August 1, 2024, and is by and between the NEVADA STATE INFRASTRUCTURE BANK (the "Bank"), an instrumentality of the State of Nevada, and SafeNest Temporary Assistance for Domestic Crisis Inc. (the "Borrower"), existing as a private non-profit entity created for charitable or educational purposes under the laws of the State of Nevada.

WITNESSETH:

WHEREAS, pursuant to Chapter 408 of the Nevada Revised Statutes (“NRS”) and the Nevada Administrative Code (“NAC”), the Bank is authorized to provide loans and other financial assistance to qualified borrowers to for the development, construction, repair, improvement, operation, maintenance, decommissioning and ownership of transportation facilities, utility infrastructure, water and wastewater infrastructure, renewable energy infrastructure, recycling and sustainability infrastructure, digital infrastructure, social infrastructure, and other infrastructure related to economic development as necessary for public purposes; and

WHEREAS, in accordance with the provisions NRS Chapter 408, the Bank has responsibility for the performance of various activities in connection with such loans; and

WHEREAS, the Borrower has made an application for the financing of the Project (as hereinafter defined), through a loan made under and pursuant to NRS Chapter 408, and the Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan to the Borrower for the financing of the Project as set forth in this Agreement (the "Loan"); and

WHEREAS, the Loan and all payments of principal and interest thereon, including prepayments, and all proceeds thereof, have been or are intended to be pledged and assigned under this agreement as security for the payment of principal, premium, if any, and interest, in the forms of and “Pledged Revenues”;

NOW, THEREFORE, in consideration of the Bank making the loan to the Borrower, in the principal amount and pursuant to the covenants hereinafter set forth, and intending to be legally bound by this Agreement, the Bank and the Borrower agree as follows:

ARTICLE I – DEFINITIONS

1.01. WORDS AND TERMS.

In addition to the words and terms elsewhere defined in this Agreement, the following words and terms shall have the meanings set forth below:

(1) "Agreement" or “Financing agreement” shall mean this financing agreement and all exhibits and schedules attached hereto.

(2) "Agreement Date" means the date first written above.

(3) "Authorized Representative" shall mean the official or officials of the Borrower authorized by ordinance or resolution to sign documents associated with the Loan.

(4) “Capitalized Interest” shall mean a finance charge that accrues on Loan proceeds from the time of disbursement. Capitalized Interest is financed as part of the Loan principal.

(5) “Code” shall mean the Internal Revenue Code of 1986, the Treasury Regulations (whether temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable.

(6) "Defeasance Obligations" means, to the extent permitted by law, direct non-callable obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America, including obligations issued or held in book entry form on the books of the Bank of the Treasury of the United States and including advance refunded tax-exempt bonds fully secured by non-callable direct obligations of the United States of America, non-callable obligations guaranteed by the United States of America, or "stripped" interest payment obligations of debt obligations of the Resolution Funding Corporation.

(7) "Financing Rate" shall mean the charges, expressed as a percent per annum, imposed on the unpaid principal of the Loan as set forth herein.

(8) "Loan" shall mean the loan made to the Borrower pursuant to this Agreement and the State Act in the initial principal amount of $5,000,000.

(9) "Financing Application" shall mean the completed form which provides all information required to support obtaining the Loan.

(10) "Loan Payment" or “Loan Repayments” shall mean the periodic loan payment due from the Borrower in the amount set forth in Section 8.05 of this agreement and in Exhibit C.

(11) “Operations and Maintenance Expense” shall mean the costs of operating and maintaining the Project determined pursuant to generally accepted accounting principles, exclusive of interest on any debt payable from Gross Revenues, depreciation, and any other items not requiring the expenditure of cash.

(12) "Pledged Revenues" shall mean the revenues pledged for repayment of the Loan and shall be from those received from the Borrower through rental payments from tenants of the Project, client treatment payments, retail sales, fund raising, and grants received from the federal and/or state government, private donations, and/or proceeds from the issuance of any taxable or tax-exempt bonds by the Borrower or a third-party affiliate of the Borrower.

(13) "Project" shall mean the state capital outlay project financed by this Loan, consisting of all labor, materials, and equipment designated to develop One Safe Place Complex Project, which will provide services and assistance to both victims and abusers of domestic and sexual violence as more fully described in the Financing Application, in accordance with applicable law and the summary specifications included in Exhibit C.

(14) "State" means the State of Nevada.

(15) "State Fiscal Year" shall mean the period commencing on July 1 of each year and ending on June 30 of the succeeding year.

(16) "State Infrastructure Bank" or "Bank" means the State-funded State Infrastructure Bank created pursuant to Chapter 408 of the Nevada Revised Statutes.

ARTICLE II - WARRANTIES, REPRESENTATIONS AND COVENANTS

2.01. GENERAL WARRANTIES, REPRESENTATIONS AND COVENANTS.

The Borrower warrants, represents and covenants that:

(1) The Borrower has full power and authority to enter into this Agreement and to comply with the provisions hereof and shall initiate and prosecute to completion all proceedings necessary to enable the Borrower to provide the necessary funds for repayment of the Loan.

(2) The Borrower currently is not the subject of bankruptcy, insolvency, or reorganization proceedings and is not in default of, or otherwise subject to, any agreement or any law, administrative regulation, judgment, decree, note, resolution, charter or ordinance which would currently restrain or enjoin it from entering into, or complying with, this Agreement.

(3) There is no material action, suit, proceeding, inquiry or investigation, at law or in equity, before any court or public body, pending or, to the best of the Borrower's knowledge, threatened, which seeks to restrain or enjoin the Borrower from entering into or complying with this Agreement or could render Borrower insolvent.

(4) All permits, authorizations, and approvals required as of the date of this Agreement have been obtained as of the implementation of the Project. The Borrower knows of no reason why any future required permits or approvals are not obtainable.

(5) The Borrower shall undertake the Project on its own responsibility, to the extent permitted by law.

(6) To the extent permitted by law, the Borrower shall release and hold harmless the State, its agencies, the Bank, and each of their respective officers, members, and employees from any claim arising in connection with the Borrower's actions or omissions in the Borrower's planning, administration, and implementation of activities financed by the Loan or its operation of the Project.

(7) All Borrower representations to the Bank, pursuant to the Financing Application and this Agreement, were and are true and accurate as of the date the Financing Application and this Agreement were each executed by the Borrower. The financial information delivered by the Borrower to the Bank was current and correct as of its date. Since the date such financial information was delivered, there has not been any material adverse change in the financial condition or revenues and expenditures of the Borrower, or in the collection of the Pledged Revenues. The Borrower shall comply with all applicable State and Federal laws, rules, and regulations. To the extent that any assurance, representation, or covenant requires a future action, the Borrower shall take such action as is necessary for compliance.

(8) The Borrower shall adhere to accepted governmental accounting principles

established by the Governmental Accounting Standards Board. As part of its bookkeeping system, the Borrower shall keep accounts of the Project separate from all other accounts and it shall keep accurate records of all expenditures relating to the Project, the Pledged Revenues and Loan disbursement receipts.

(9) The Borrower shall maintain and produce, no later than July 1 of each fiscal year, to the Bank an annual budget consistent with generally accepted accounting principles. Any changes and/or adjustments made to the Borrower's annual budget must be submitted to the Bank within 30 days of the changes being made.

(10) In the event the anticipated Pledged Revenues are shown by the Borrower's annual budget to be insufficient to make the Loan Repayments for such Fiscal Year when due, the Borrower shall include in such budget other legally available funds which shall be sufficient, together with the Pledged Revenues, to make the Loan Repayments. Such other legally available funds shall be budgeted in the Borrower's annual budget and designated for the purpose provided by this paragraph (10), and the Borrower shall collect such funds for application as provided herein. The Borrower shall notify the Bank within thirty (30) days in writing of any such budgeting of other legally available funds. Nothing in this covenant shall be construed as creating a pledge, lien, or charge upon any such other legally available funds; requiring the Borrower to levy or appropriate ad valorem tax revenues; or preventing the Borrower from pledging to the payment of any bonds or other obligations all or any part of such other legally available funds. To address any Loan Repayment insufficiencies, Bank may require the Borrower to execute a pledge addendum to include Borrower's other legally available funds into the Pledged Revenues.

(11) The Borrower covenants that this Agreement is entered into for the purpose of implementing, refunding, or refinancing the Project which will in all events serve a public purpose. The Borrower covenants that it will, under all conditions, complete and operate the Project to fulfill the public need described in its application for the financing of the Project.

(12) The Borrower shall, within 30 days of request, submit to the Bank such data, reports, records, contracts and other documents relating to the Project as the Bank may request in order to ascertain the performance by the Borrower of its obligations under this Agreement. The Bank shall have the right to conduct on-site monitoring visits and audits, and the Borrower shall, at Borrower's expense, cooperate and assist the Bank in the reasonable inspection and audit of books, records, accounts, data and other information related to the Project, and in copying and removing the same for such purposes at all reasonable times. The Borrower shall provide, without objection, any additional information as deemed appropriate by the Bank.

2.02 LEGAL AUTHORIZATION.

Upon signing this Agreement, the Borrower's legal counsel shall express the opinion, subject to laws affecting the rights of creditors generally, that:

(1) This Agreement has been duly authorized by the Borrower and shall constitute a valid and legal obligation of the Borrower enforceable in accordance with its terms upon execution by both parties; and

(2) This Agreement specifies the revenues pledged for repayment of the Loan, and the pledge is valid and enforceable.

2.03 AUDIT AND MONITORING REQUIREMENTS.

The administration of resources awarded by the Bank to the Borrower may be subject to audits and/or monitoring by the bank, at the sole and absolute discretion of the Bank.

(1) The Bank and its agents shall have the right, with or without prior written notice to Borrower to examine the records, books and other papers which reflect upon Borrower's financial condition or pertain to the income, expense, management, administration, and implementation of the Project and to make copies and abstracts from such materials. The Bank shall be permitted to make such examinations as often as The Bank may deem appropriate. The Bank also shall have the right, from time to time to conduct an audit or have an independent audit conducted of any of Borrower's financial information. At the conclusion of any audit conducted by or on behalf of the Bank, an audit report shall be prepared and delivered to the Borrower. Borrower shall pay on demand all costs incurred by Bank with respect to any such audit. Any costs incurred by the Bank in relation to audit shall not require prior notice or approval from the Borrower." The Borrower shall pay on demand all costs incurred by the Bank with respect to any such audit. Upon Borrower's failure to pay such amounts, and in addition to Bank's remedies for Borrower's failure to perform, the unpaid amounts shall be added to principal, shall bear Capitalized Interest until paid in full.

(2) The Bank may, from time to time, issue to the Borrower such reports, audit findings, and memoranda as it deems appropriate to notify the Borrower of any error, deficiency, or unsatisfactory condition (an "Adverse Condition") the Bank may discover. Such notification may be delivered in writing by any reasonable means including without limitation by email or first-class mail. Upon the Borrower's receipt of such notification, the Borrower shall take any action necessary to correct, resolve, or remedy any Adverse Condition to the satisfaction of the Bank. Records related to any audits, Adverse Conditions, litigation, or corrective action shall be retained for a period of no less than seven (7) years following the resolution same.

(3) Nothing in this Section 2.03 shall be construed to limit the authority of the Bank to conduct or arrange for the conduct of additional audits, examinations, or evaluations of State financial assistance or limit the authority of any other State official. The provisions of this section 2.03 shall be construed to give the Bank and the State the broadest possible authority permitted by the laws of Nevada to inspect, examine, audit and evaluate the financial records and other affairs of the Borrower and the Project.

(4) Copies of financial reporting packages, reports, or management letters required by this agreement shall be submitted by or on behalf of the Borrower directly to the Bank.

2.04 PROGRESS REPORTS

No later than January 15th, April 15th, July 15th, October 15th of each calendar year, the Borrower shall create and deliver to the Bank quarterly progress reports (individually, a "Progress Report") describing all material events, developments, and conditions of the Project. Progress Reports shall be submitted electronically to the Bank by an individual authorized by the governing board of the Borrower. At minimum, each Progress Report shall describe:

(1) All financial activities, events, and transactions which have occurred in the preceding 12 months.

(2) An analysis of the financial condition of the Project

(3) Program accomplishments occurring in the prior 12 months, including:

- a. Specific action taken to implement approved objectives and activities of the Project;
- b. Progress made on each objective and activity of the Project in terms of percentage completed;

(4) Any delays in the implementation of the Project, Project objective, or Project activity and the reason for the delay. In the event of a delay, a proposed revised Project schedule should be included if activities are not conforming to approved Project schedules as contained in the Financing Application.

(5) Progress toward projects performance goals aligned upon by the Borrower and Bank.

(6) Financial information of the project, including but not limited to:

a. Beginning fund balance;
b. Dollar amount of all expenditures;
c. Ending fund balance;
d. Interest earned to date; and
e. The amount and percent of funds being contributed to the Project from other sources.

(7) Any other information which may be of interest or note to the Bank or the State regarding the status, financial condition, or progress of the Project.

Should the Bank require any additional information or analysis from the Borrower following the receipt of any Progress Report, it shall make a request in writing to the individual who transmitted the Progress Report to the Bank. Any request for additional information shall set the Borrower's response deadline, which shall be strictly enforced.

2.05 RECORDS RETENTION.

The Borrower shall retain all records related to the Project for a period of no less than three (3) years. The Borrower shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of at least seven (7) years from the date any audit report is issued, and shall allow the Bank, or its designee, access to such records upon request. The Bank or the State may extend the period during which any records must be retained upon written notice to the Borrower. Borrower's failure to retain any records described in this Section 2.05 for the period prescribed (or any extension thereof) shall constitute a material event of default.

All costs charged to the Project, including any approved services contributed by the Borrower or others, shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of the charges.

Any check or order drawn by the Borrower with respect to any item which is or will be supported by the Loan must be supported with a properly signed voucher on file in the office of the Borrower stating in proper detail the purpose for which such check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders, or other accounting documents pertaining in whole or in part to the Project shall be clearly identified, and readily accessible, and, to the extent feasible, kept separate and apart from all other such documents.

2.06 ACCESS TO PROJECT SITES.

The Borrower shall provide to the Bank and its representatives access to any location related to the use or proposed use of Loan funds and any administrative offices related thereto, including without limitation any of the four facilities financed through the Project. The Borrower shall cause all of its employees, agents, representatives, and contractors to cooperate during any Project inspections, including making available copies of any documents and/or other materials.

ARTICLE III - LOAN REPAYMENT ACCOUNTS

3.01. LOAN REPAYMENT ACCOUNT.

The Borrower may establish a Loan Repayment Account for the purpose of matching Pledged Revenues to Loan Repayments. If at any time the Borrower has advance notice that it will not be able to pay any Loan Payment when due, the Borrower shall immediately notify the Bank of such inability to make the required payment.

ARTICLE IV - THE PROJECT

4.01. PROJECT CHANGES.

The Borrower covenants and agrees that it will not change the scope of the Project or alter the nature of the Project in any material fashion, or substitute any other project for the Project, without the prior written approval of the Bank.

4.02. PROHIBITION AGAINST ENCUMBRANCES.

The Borrower is prohibited from selling, leasing, or disposing of any part of the Project which would materially adversely affect the ability of the Borrower to meet its obligations under this Agreement so long as this Agreement, including any amendment thereto, is in effect unless the written consent of the Bank is first secured.

4.03. COMPLETION MONEYS.

In addition to the proceeds of this Loan, the Borrower covenants that it has obtained, or will obtain, sufficient moneys from other sources to complete the Project on, or prior to, the Project completion date set forth in the Financing Application or such other date as the Bank may approve in writing. Failure of the Bank to approve additional financing, where required, shall not constitute a waiver of the Borrower's covenants to complete and place the Project in operation.

4.04. PROJECT SCHEDULE AND INDEBTNESS.

The Borrower agrees:

(1) Initiation of Project is anticipated to take place on or about September 1, 2024.

(2) The Project is anticipated to be completed in March 2025.

(3) The Loan Repayments shall be due at the times and in the amounts set forth on Exhibit B.

ARTICLE V – RATE COVENANTS AND COLLECTION OF PLEDGED REVENUES

5.01. RATE COVERAGE.

To the extent that the Pledged Revenues are derived from revenues that may be adjusted by the Borrower, the Borrower shall maintain revenues at a level sufficient to provide, in each Fiscal Year, Pledged Revenues equal to or exceeding one and a half times the sum of the Loan Repayments due in such Fiscal Year. In addition, the Borrower shall satisfy the coverage requirements of all senior and parity debt obligations, if any.

5.02. COLLECTION OF PLEDGED REVENUES.

The Borrower shall use its best efforts to collect all Pledged Revenues and other amounts due to it and shall take no action to impair the collection of the Pledged Revenues.

ARTICLE VI - DEFAULTS AND REMEDIES

6.01. EVENTS OF DEFAULT.

Each of the following events shall be deemed a material event of default:

(1) Failure to make any Loan Payment when it is due and such failure shall continue for a period of five (5) days.

(2) Any warranty, representation, or other statement by, or on behalf of, the Borrower contained in this Agreement or in any document, certificate or information furnished in compliance with, or in reference to, this Agreement, is determined to be false or misleading.

(3) An order or decree is entered, with the acquiescence of the Borrower, appointing a receiver for any part of the Project or the Pledged Revenues; or if such order or decree, having been entered without the consent or acquiescence of the Borrower, shall not be vacated, or discharged or stayed on appeal within sixty (60) days after the entry thereof.

(4) Any proceeding is instituted, with the acquiescence of the Borrower, for the purpose of effecting a composition between the Borrower and its creditors or for the purpose of adjusting the claims of such creditors, pursuant to any federal or state statute now or hereafter enacted, if the claims of such creditors are payable from Pledged Revenues.

(5) Any bankruptcy, insolvency or other similar proceeding is instituted by, or against, the Borrower under federal or state bankruptcy or insolvency law now or hereafter in effect and, if instituted against the Borrower, is not dismissed within sixty (60) days after filing.

(6) Any failure to comply with the provisions of this Agreement or failure in the performance or observance of any of the covenants or actions required by this Agreement (a "General Non-compliance Default"), provided, however, that if the Borrower provides the Bank with written notice of a General Non-compliance Default within thirty (30) days of the date of such General Non-compliance Default, and such default does not relate to the Borrower's obligations to make a Loan Payment, then the Borrower shall have sixty (60) days from the date of such General Non-compliance Default to cure such General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion. If the Borrower fails, within the time periods provided in the previous sentence, to (i) provide written notice of a General Non-compliance Default, or (ii) cure the General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion, then the Borrower shall be deemed to be in default

of this Agreement as of the date of the General Non-compliance Default.

6.02. REMEDIES.

Upon any event of default, the Bank may pursue any available remedy at law or in equity, including without limitation:

(1) By mandamus or other proceeding at law or in equity, cause the Borrower to remit to the Bank Pledged Revenues sufficient to enable the Borrower to satisfy its obligations under this Agreement.

(2) By action or suit in equity, require the Borrower to account for all moneys received pursuant to this Agreement and to account for the receipt, use, application, or disposition of the Pledged Revenues.

(3) By action or suit in equity, enjoin any acts which may be unlawful or in violation of the rights of the Bank.

(4) By applying to a court of competent jurisdiction, cause the appointment of a receiver to manage the Project, establish and collect fees and charges, and apply the revenues to the reduction of the obligations under this Agreement.

(5) By notifying financial market credit rating agencies and potential creditors of the event of default.

(6) By suing for payment of amounts due, or becoming due, with interest on overdue payments together with all costs of collection, including attorneys' fees.

(7) By accelerating the repayment schedule or increasing the Financing Rate on the unpaid principal of the Loan to as much as 1.667 times the Financing Rate for a default under Subsection 6.01(1).

In addition to pursuing any other remedy available under this Agreement, upon an event of default, the Bank may, by providing sixty (60) days advance written notice to the Borrower, elect to terminate this Agreement, and the Bank shall have no further obligation or commitment under this Agreement to the Borrower. Any partial Loan Repayments by the Borrower shall be allocated first to interest and second to principal.

6.03. REMEDIES NOT EXCLUSIVE; DELAY AND WAIVER.

No remedy conferred upon or reserved to the Bank by this Article is exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy. No delay or omission by the Bank to exercise any right or power accruing as a result of an event of default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every such right and power may be exercised as often as may be deemed prudent by the Bank. No waiver of any default under this Agreement shall extend to or affect any subsequent event of default, whether of the same or different provision of this Agreement or shall impair consequent rights or remedies.

ARTICLE VII - GENERAL PROVISIONS

7.01 DISCHARGE OF OBLIGATIONS.

All payments required to be made under this Agreement shall be cumulative and any deficiencies in any Fiscal Year shall be added to the payments due in the succeeding Fiscal Year and all Fiscal Years thereafter until fully paid. Loan Repayments shall continue to be secured by this Agreement until all of the payments required shall be fully paid to the Bank. If at any time the Borrower shall have paid all amounts due under this Agreement, or shall, in accordance with the provisions of this Section 8.01 have defeased the Loan, the pledge of, and lien on, the Pledged Revenues to the Bank shall be no longer in effect and, except as provided in Section 2.03 and 2.05, this Agreement shall be deemed fully performed. Deposit of sufficient cash or Defeasance Obligations may be made to effect defeasance of this Loan; provided that, the deposit shall be made in irrevocable trust with a banking institution or trust company for the sole benefit of the Bank or its assignees and the Bank has approved in writing such deposit. Notwithstanding any provision of this Agreement to the contrary, the Borrower may prepay this Loan only upon the express written consent of the Bank, which consent shall not be withheld if such prepayment, in the judgment of the Bank will not adversely impact the Bank's ability to comply with covenants relating to obligations secured by such Loan.

7.02 ASSIGNMENT OF RIGHTS UNDER AGREEMENT.

The Borrower hereby expressly acknowledges that the Loan and all payments of principal and interest thereon, and all proceeds thereof, have been pledged and assigned under the Resolution as security for the payment of principal of, premium, if any, and interest on the Bonds and by the execution of this Agreement the Borrower in all respects consents to such pledge and assignment. The Bank may further pledge or assign all or any parts of this Agreement without the prior consent of the Borrower after written notification to the Borrower. The Borrower shall not assign its rights and obligations under this Agreement without the prior written consent of the Bank and receipt by the Bank of a Bond Counsel Opinion, obtained at the Borrower’s expense, that such assignment will not adversely impact the tax status of any Applicable Tax-Exempt Bonds.

7.03 AMENDMENT OF AGREEMENT.

This Agreement may only be amended in writing mutually executed by authorized representatives of the Bank and Borrower. However, no amendment shall be permitted which is inconsistent with any applicable State or Federal law. Any attempted amendment to this Agreement which is inconsistent with any State or Federal law shall be deemed void *ab initio.*

7.04 ANNULMENT OF AGREEMENT.

The Bank may unilaterally annul this Agreement if the Borrower has not drawn any of the Loan proceeds within six months of the first scheduled disbursement date referenced in Exhibit A. If the Bank unilaterally annuls this Agreement, the Bank will provide written notification to the Borrower.

7.05 SUSPENSION AND TERMINATION.

If the Borrower abandons or, before completion, discontinues the Project; or if the commencement, prosecution, or timely completion of the Project by the Borrower is rendered

improbable, infeasible, impossible, or illegal, by written notice to the Borrower, the Bank may suspend any or all of its obligations under this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected, or at its option, the Bank may terminate any or all of its remaining obligations under this Agreement.

Upon receipt of any termination or suspension notice, the Borrower shall proceed promptly to carry out the actions required therein which may include, but not be limited to: (1) necessary action to terminate or suspend, as the case may be, Project activities and contracts and such other action as may be required or desirable to keep to the minimum the costs upon the Loan; (2) furnish a statement of the Project activities and contracts, and other undertakings the cost of which are otherwise includable as Project costs; and (3) repay the Bank according to the provisions of the Agreement, or as otherwise agreed upon, in writing, by the Bank and the Borrower. The termination or suspension shall be carried out in conformity with the latest schedule, plan, and budget as approved by the Bank or upon the basis of terms and conditions imposed by the Bank upon the failure of the Borrower to furnish the schedule, plan, and budget within a reasonable time.

The Bank reserves the right to unilaterally cancel this Agreement for refusal by the Borrower to allow public access to all documents, papers, letters, or other materials subject to the provisions of the Nevada Revised Statutes, and made or received in conjunction with this Agreement.

7.06 SEVERABILITY CLAUSE.

If any provision of this Agreement shall be held invalid or unenforceable, the remaining provisions shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

ARTICLE XIII - DETAILS OF FINANCING

8.01 PRINCIPAL AMOUNT OF LOAN.

The Bank agrees to lend to the Borrower, and the Borrower agrees to repay the Bank the Loan at the times, in the amounts and in the manner set forth in this Agreement. The principal amount of the Loan as of any date shall consist of the aggregate Disbursements (as defined below), plus Capitalized Interest that has accrued and been added to the principal amount of the Loan, plus interest other than Capitalized Interest, if any, that has accrued and been added to the principal amount of the Loan, less the aggregate principal component of all Loan Repayments made, all as of such date.

Capitalized Interest is not disbursed to the Borrower but is amortized via Loan Repayments as if it were actually disbursed. Capitalized Interest shall be computed at the rate of 3.42% per annum and shall accrue on the principal amount of the Loan based on an actual-days- elapsed/360 day counting convention. Capitalized Interest accruing on the principal amount of the Loan through December 31 of each year shall be added to the principal amount of the Loan on the following January 1 until the date which is 12 months prior to the date the first Loan Payment is due, at which time the amount of Capitalized Interest accruing since the previous January 1 shall be added to the principal amount of the Loan and no additional Capitalized Interest shall accrue.

The estimated principal amount of the Loan as of the date of the first Loan Payment is $5,000,000, which consists of the amounts scheduled to be disbursed to the Borrower in the

amounts and at the times set forth in Disbursement Schedule attached hereto as Exhibit A.

8.02 LOAN ORIGINATION FEE.

Upon the closing of the loan, the Borrower is obligated to pay 1% of the total loan amount, equaling $50,000 as a loan origination fee to the Bank. This amount shall be added to the principal amount of the loan and will be amortized according to the Loan Amortization Schedule set forth in Exhibit B.

8.03 FINANCING RATE.

Interest shall accrue on the principal amount of the Loan at the Financing Rate. The Financing Rate is 3.42% per annum, compounded annually, using an actual-days- elapsed/360 day counting convention, as indicated by the schedule of Loan Disbursement/Repayments attached hereto as Exhibit B.

8.04 LOAN DISBURSEMENTS.

The Bank shall disburse the Loan to the Borrower in the amounts and at the times set forth in the Disbursement Schedule (Exhibit A) provided that prior to each Disbursement, the Bank receives a written request for such Disbursement which certifies that all prerequisites for such Disbursement have been satisfied. Any written request for a Disbursement shall be signed by the Borrower's Authorized Representative under penalty of perjury. The Bank may, prior to making any Disbursement, require Borrower to furnish it with any evidence the Bank may deem necessary to verify that Borrower has met the prerequisites for Disbursement. The Bank may elect, in its sole and absolute discretion, to withhold any Disbursement until it is satisfied that all prerequisites to Disbursement have been met.

Upon written request by the Borrower, the Bank may, in its sole and absolute discretion, amend the Disbursement Schedule to take into account unexpected events or reasonable adjustments to the financing of the Project. The Bank may, in its sole and absolute discretion, adjust the Loan Amortization Schedule attached hereto as Exhibit B.

Under no circumstances shall the sum of the Disbursements to the Borrower exceed $5,000,000 under this Agreement. Furthermore, the Bank's obligation to fund any Disbursement is subject to funds being made available by an appropriation made pursuant to Nevada law.

8.05 LOAN REPAYMENTS.

Loan Repayments shall be made at the time and in the amounts set forth in the Loan Amortization Schedule attached hereto as Exhibit B. To the extent the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01 hereof, the amount of the scheduled Loan Payment credited to principal shall increase and the Loan Payment Schedule shall be adjusted, so that the Loan is paid in full over a shorter amount of time. Notwithstanding the foregoing, however, if the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01, the parties to this Agreement hereby agree to adjust the Loan Payment Schedule in such a way as to not adversely impact any obligations of the Bank secured by repayments under this Agreement.

Loan Repayments shall be credited first to interest accruing on the principal amount of the Loan, if any, then to principal.

ARTICLE IX – MISCELLANEOUS

9.01 THIRD PARTY AGREEMENTS

Third Party Agreements: Except as otherwise authorized in writing by the Bank, the Borrower shall not execute any contract or obligate itself in any manner for the procurement of consultant services, construction or purchase of commodities contracts or amendments thereto, with any third party with respect to the Project without the prior written approval of the Bank. Failure to obtain such approval from the Bank shall be deemed a material breach of this Agreement, relieving the Bank of any obligation to make Disbursements under this Agreement. The Bank specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. Such decisions shall be deemed final and binding on the Borrower.

9.02 EQUAL EMPLOYMENT OPPORTUNITY.

In connection with the carrying out of any project, the Borrower shall not discriminate against any employee or applicant for employment because of race, age, creed, color, sex or national origin.

9.03 PROHIBITED INTERESTS.

Neither the Borrower nor any of its contractors, subcontractors, consultants, or subconsultants shall enter into any contract with one another, or arrangement in connection with the Project or any property included or planned to be included in the Project, which violates any provision of the Nevada Revised Statutes, relating to conflicts of interest and prohibited transactions. The Borrower shall further diligently abide by all provisions of Nevada law regulating the Borrower with respect to procurement, contracting, and ethics.

9.04. ADHERENCE TO 2020 STATE CLIMATE STRATEGY.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank, including ensuring that all construction done through the Project is consistent with the standards and goals set forth in Nevada's Climate Strategy for the year of 2020 and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.05 PREVAILING WAGES.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable provisions of NRS Chapter 408 including the payment of prevailing wages.

The provisions of NRS 338.013 to 338.090, inclusive, apply to any contract for construction work on the Project, if any. Any contractor who is awarded a contract or enters into an agreement to perform construction work related to the Project, and any subcontractor who performs any portion of any construction work on the Project shall comply with the provisions of NRS 338.013 to 338.090, inclusive, in the same manner as if a public body had undertaken the qualified project or had awarded the contract.

The Borrower shall be solely responsible for any liability in the event of non-compliance with this section and will reimburse the Bank for any loss incurred in connection therewith.

9.06 LOCAL HIRE AND APPRENTICESHIP UTILIZATION.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank including the hiring of Nevada residents and the utilization of registered apprentices on any construction projects.

The Borrower will ensure that for the duration of the Project, not less than 50 percent of the total project work hours performed within each construction trade by employees of a contractor or subcontractor are performed by residents of Nevada, with not less than 15 percent of those project work hours performed within each construction trade by employees of the contractor or subcontractor being performed by disadvantaged workers.

If the Borrower is unable to comply with the project work hour requirements set forth in this section, the Borrower may petition the Bank for an exemption from these requirements of this section. Upon receipt of such a petition, the Bank may exempt the Borrower from the requirements of this section if it is found that the inability of the Borrower to comply with the requirements of this section is due to circumstances beyond the control of the Borrower.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.07 NO OBLIGATION TO THIRD PARTIES.

Except to the extent set forth herein, neither the Bank nor the Borrower shall be obligated or liable hereunder to any person or entity not a party to this Agreement.

9.08 WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall the making by the Bank of any Disbursement to the Borrower constitute or be construed as a waiver by the Bank of any breach of covenant or any default which may then exist, on the part of the Borrower, and the making of such Disbursement by the Bank while any such breach or default shall exist shall in no way impair or prejudice any right or remedy available to the Bank with respect to such breach or default.

9.09 BONUS OR COMMISSION.

By execution of the Agreement the Borrower represents that it has not paid and, also, agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the Loan established hereunder.

9.10 INDEMNITY.

To the extent allowed by law, the Borrower shall indemnify, defend, and hold harmless the Bank and all of its officers, agents, and employees from any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Borrower, its agents, employees, contractors and/or subcontractors during the performance of the Agreement, except that neither the Borrower, its agents, employees, contractors and/or subcontractors will be liable under this paragraph for any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Bank, or any of its officers, agents, or employees, during the performance of the Agreement.

If the Bank receives notice of claim for damages that may have been caused by the Borrower in the performance of services required under this Agreement, the Bank will immediately forward the claim to the Borrower. The Bank's failure to promptly notify the Borrower of a claim will not act as a waiver or any right herein.

9.11 PLANS AND SPECIFICATIONS.

In the event that this Agreement involves the purchasing of capital equipment or the constructing and equipping of a facility, the Borrower shall design and construct the equipment and/or facility in accordance with the standards applicable to the Borrower. Failure to follow the plans and specifications shall be sufficient cause for delays in the distribution of disbursements by the Bank.

9.12 PROJECT COMPLETION, BORROWER CERTIFICATION.

Upon completion of the Project, the Borrower will certify in writing that the Project (or expending of the Loan) was completed in accordance with applicable plans and specifications and that the Project is accepted by the Borrower as suitable for the intended purpose.

9.13 ENTIRE AGREEMENT.

The Financing application executed by the Borrower, all exhibits, attachments and schedules attached to the Financing Application, and this Agreement ("the Agreement Documents") sets forth the entire agreement between the parties and incorporate and supersede all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and therein, and the parties hereto agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in the Agreement Documents. Accordingly, it is agreed that no deviation from the terms of the Agreement Documents shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment or alteration in the terms and conditions contained in the Agreement Documents shall be effective unless contained in a written document executed by the parties hereto.

It is further agreed that the Bank will have no obligation to honor any request for disbursement made by the Borrower or otherwise make any disbursement under this agreement in the event that the Bank has notified the Borrower that an event of default has occurred under this or any other agreement between the Borrower and the Bank, or if the Bank, in its sole discretion, determines that events have occurred which substantially diminish the likelihood that the Borrower will timely and fully honor its obligations under this agreement or any other

agreement between the Bank and the Borrower. Any waiver of this provision by disbursement following an event of default by the Borrower under the terms of this agreement, or any other agreement between the Borrower and the Bank, will not constitute a continuing waiver of this provision and the Bank may refuse to make further disbursements without any liability to the Borrower whatsoever.

In the event of conflict between the terms and conditions of the Agreement Documents: (i) the terms and conditions contained in the body of this Agreement prevail over conflicting terms and conditions contained in any exhibits, schedules and attachments attached to this Agreement; (ii) the terms and conditions contained in the body of the Financing Application prevail over any conflicting terms and conditions contained in any exhibits, schedules and attachments attached to the Financing Application; and (iii) the terms and conditions of the Agreement, including all exhibits, schedules and attachments hereto, prevail over conflicting terms and conditions contained in the Financing Application and any exhibits, schedules and attachments thereto.

9.14 NOTICES.

Any notice, demand, request or other instrument which is required to be given under this Agreement in writing shall be delivered to the following addresses and/or via email:

If to the Bank: Nevada State Infrastructure Bank
101 North Carson Street
Carson City, Nevada 89701
Financing.application@sib.nv.gov

If to Borrower: SafeNest Temporary Assistance for Domestic Crisis Inc.
3900 Meadows Lane
Las Vegas, NV 89107
info@safenest.org

ARTICLE X - EXECUTION OF AGREEMENT

This Agreement shall be executed in three or more counterparts, any of which shall be regarded as an original and all of which constitute but one and the same instrument.

IN WITNESS WHEREOF, the Bank has caused this Agreement to be executed on its behalf by its Secretary and the Borrower has caused this Agreement to be executed on its behalf by its Authorized Representative and by its affixed seal. The effective date of this Agreement shall be the Agreement Date.

NEVADA STATE INFRASTRUCTURE BANK

_____ _____

Treasurer Zach Conine
Chair of the Board of Directors

Legal

_____

Liz Ortenburger
CEO, SafeNest Temporary Assistance for Domestic Crisis Inc.

Exhibit A

Loan Draw-Down/Disbursement Schedule

Total Loan Amount: $5,000,000

Total Bank Commitment: $5,0000

Fiscal Year	Anticipated Disbursement	Remaining
2025	$5,000,000	$0

EXHIBIT B

Loan Amortization Schedule

SafeNest Temporary Assistance for Domestic Crisis Inc. - One Safe Place Complex Project

Compounding Period: Exact Days

Nominal Annual Rate: 3.420%

Cash Flow Data - Loans and Payments

	Event	Date	Amount	Number	Period	End Date
1	Origination Fee	08/01/2024	50,000.00	1		
2	Loan	08/01/2024	5,000,000.00	1		
3	Payment	02/01/2025	Interest Only	6	Semiannual	08/01/2027
4	Payment	02/01/2028	409,440.25	14	Semiannual	08/01/2034

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	08/01/2024	50,000.00				50,000.00
Loan	08/01/2024	5,000,000.00				5,050,000.00
2024 Totals		**5,050,000.00**	**0.00**	**0.00**	**0.00**	
1	02/01/2025		88,274.00	88,274.00	0.00	5,050,000.00
2	08/01/2025		86,834.75	86,834.75	0.00	5,050,000.00
2025 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
3	02/01/2026		88,274.00	88,274.00	0.00	5,050,000.00
4	08/01/2026		86,834.75	86,834.75	0.00	5,050,000.00
2026 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
5	02/01/2027		88,274.00	88,274.00	0.00	5,050,000.00
6	08/01/2027		86,834.75	86,834.75	0.00	5,050,000.00
2027 Totals		**0.00**	**175,108.75**	**175,108.75**	**0.00**	
7	02/01/2028		409,440.25	88,274.00	321,166.25	4,728,833.75
8	08/01/2028		409,440.25	81,761.54	327,678.71	4,401,155.04
2028 Totals		**0.00**	**818,880.50**	**170,035.54**	**648,844.96**	
9	02/01/2029		409,440.25	76,932.19	332,508.06	4,068,646.98
10	08/01/2029		409,440.25	69,960.38	339,479.87	3,729,167.11
2029 Totals		**0.00**	**818,880.50**	**146,892.57**	**671,987.93**	
11	02/01/2030		409,440.25	65,185.84	344,254.41	3,384,912.70
12	08/01/2030		409,440.25	58,203.57	351,236.68	3,033,676.02
2030 Totals		**0.00**	**818,880.50**	**123,389.41**	**695,491.09**	

13	02/01/2031		409,440.25	53,028.66	356,411.59	2,677,264.43
14	08/01/2031		409,440.25	46,035.56	363,404.69	2,313,859.74
2031 Totals		**0.00**	**818,880.50**	**99,064.22**	**719,816.28**	
15	02/01/2032		409,440.25	40,446.27	368,993.98	1,944,865.76
16	08/01/2032		409,440.25	33,626.73	375,813.52	1,569,052.24
2032 Totals		**0.00**	**818,880.50**	**74,073.00**	**744,807.50**	
17	02/01/2033		409,440.25	27,427.03	382,013.22	1,187,039.02
18	08/01/2033		409,440.25	20,411.14	389,029.11	798,009.91
2033 Totals		**0.00**	**818,880.50**	**47,838.17**	**771,042.33**	
19	02/01/2034		409,440.25	13,949.21	395,491.04	402,518.87
20	08/01/2034		409,440.25	6,921.38	402,518.87	0.00
2034 Totals		**0.00**	**818,880.50**	**20,870.59**	**798,009.91**	
Grand Totals		**5,050,000.00**	**6,257,489.75**	**1,207,489.75**	**5,050,000.00**	

Last interest amount increased by 0.07 due to rounding.

ANNUAL PERCENTAGE RATE The cost of credit as a yearly rate. **3.470%**	**FINANCE CHARGE** The total dollar amount the loan will cost. **$1,207,489.75**	**Amount Financed** The amount of credit provided which includes the 0.01% loan origination fee. **$5,050,000.00**	**Total of Payments** The total amount paid after you have made all payments as scheduled. **$6,257,489.75**

EXHIBIT C

Summary Project Specifications

State Infrastructure Bank / One Safe Place Complex Project
Loan Terms

Lender	Nevada State Infrastructure Bank
Borrower	SafeNest Temporary Assistance for Domestic Crisis Inc.
Loan Amount	Maximum $5,000,000
Loan Purpose	Loan proceeds will be used by the Borrower to purchase of 4 buildings at the 3900 Meadows Mall complex in Las Vegas to expand services to domestic violence victims in Southern Nevada.
Maturity	10 years
Security	Unsecured general obligation of the borrower
Interest Rate	Fixed rate of 3.42% per annum.
Disbursement	One disbursement of $5,000,000 upon the closing of the loan.
Additional Sources of Funding	Borrower will provide an initial $200,000 to secure the purchase of the buildings. Additionally, Borrower will secure $15,000,000 in additional financing to support this project, which includes $9,000,000 in State Fiscal Recovery Funds from the American Plan Act and an additional $6,000,000 through fundraising efforts.
Terms of Repayment	Semi-annual interest-only payments will be made for the first three years of the loan. These interest-only payments will not exceed $176,000 in each calendar year. After August 2027, the borrower will make semi-annual payments of principal and interest that do not exceed $819,000 in any calendar year until maturity of the loan in in 2034. The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $50,000 as a loan origination fee. This amount will be amortized over the term of the loan and will be added to the principal amount.
Reporting	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

Exhibit E

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Safe Nest Temporary Assistance for Domestic Crisis

Type of Applicant:

☐ Governmental Unit

☐ Indian Reservation or Colony

☒ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

SafeNest Temporary Assistance for Domestic Crisis is a 501(c)3 non-profit organization. Our mission is to provide comprehensive, collaborative, and innovative services for everyone affected by domestic violence, sexual abuse, and human trafficing while passionately working to end this shared epidemic.

Mailing Address of the Applicant:

Street Address: 3900 Meadows Lane

City, State, Zip Code: Las Vegas, NV 89107

Name of the Individual Submitting this Application:

Liz Ortenburger

Role/Title of the individual submitting the application:

Cheif Executive Officer

Address for the individual submitting the application:

Street Address: 3900 Meadows Lane

City, State, Zip Code: Las Vegas, NV 89107

Email for Individual submitting the application:

lort@safenest.org

Phone number of individual submitting this application:

Office 702-821-2747 Cell 702-278-7451

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name:	Title:
Organization:	Phone:
Street Address:	Fax:
City, State, Zip:	E-mail:
Name:	Title:
Organization:	Phone:
Street Address:	Fax:
City, State, Zip:	E-mail:

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [ ] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

$5,000,000

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [x] Yes
- [ ] No

Financing term requested (Number of years): 10

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:

Rental income from current and future tenants occupying the buildings to be purchased, social enterprise income, and private fundraising.

Part 3: Project Information

Project Name: One Safe Place

Project Address:

Street Address: 3800-3900 Meadows Lane

City, State, Zip Code: Las Vegas, NV 89107

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

- ☐ Transportation Facility
- ☐ Utility Infrastructure
- ☐ Water and Wastewater Infrastructure
- ☐ Renewable Energy Infrastructure
- ☐ Digital Infrastructure
- ☐ Recycling and Sustainability Infrastructure
- ☒ Social Infrastructure
- ☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

N/A

Is the project located in any of the following? (Please select all that apply)

☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☒ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☒ In a community which has a large percentage of the population having limited English proficiency

☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

☒ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.]

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

6 months

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
N/A				

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

Is land acquisition a component of the project?

☐ Yes

☒ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

N/A

Does the applicant already own the land needed for the project?

☐ Yes

☒ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☒ Yes

☐ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

Yes, One Safe Place should house the existing Family Justice Center run by LVMPD, along with space for officers and advocates from all three major police districts in Clark County, appropriate court personnel, Child Protective Services, and other correlating government agencies that intersect with interpersonal violence. SafeNest has existing MOUs attached for existing arrangements and will move forward with MOUs for this project as the IFC funds are fully obligated for it to move forward.

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☒ No

If yes, please explain:

N/A

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☒ No

If yes, please provide a justification to support the move:

N/A

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

Interpersonal violence (domestic and sexual violence and trafficking) costs the Clark County economy. Those suffering millions of dollars each year, with the lifetime cost of a homicide reaching 17 million spread out over multiple institutions (ISU Team Calculates), and the lifetime cost of interpersonal violence creates a lifetime cost of $103,767 for women and $23,414 for men (America journal of preventative medicine). Economically, interpersonal violence affects all of us directly and indirectly. One Safe Place is proven to lower homicides and increase working relationships between survivors and community resources for more efficient support, less trauma, and solutions that support (The President's Family Justice Center Initiative Best Practices, 2007). Overall, this will lower the economic costs of interpersonal violence and increase the community benefits for survivors and our community.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

17 full-time social enterprise employment opportunities at an average wage of $17/hr. Please see attached feasibility study.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

SafeNest Currently, there are 78 staff members (61 FTEs and 17 PT staff) with an average annual wage of $60,500 for FTEs and $30,000 for PT staff; this calculation is pulled from current payrolls. SafeNest does not anticipate changing current staffing levels.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

N/A SafeNest will be utilizing existing structures and does not anticipate any environmental impact.

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☒ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☐ Yes

☒ No

☐ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

N/A

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of _____)	Maximum Annual Debt Service/Lease Payment
N/A		$	$
		$	$
		$	$
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

N/A

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

☒ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

N/A

Does the Applicant have an Inter-fund Transfer Policy?

☒ Yes

☐ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☒ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☒ No

Have any general administration or overhead costs already been incurred?

☐ Yes

☒ No

If yes, please explain:

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☐ Yes

☒ No

Will loan proceeds finance preliminary costs for the Project?

☒ Yes

☐ No

Have any preliminary costs already occurred?

☒ Yes

☐ No

If yes, please explain:

$200,000 in options to secure purchase of the buildings.

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

Safe Nest is governed by a volunteer Board of Directors. Currently there are 10 members. Safe Nest's Bylaws state there can be between 9 and 25 members. Members serve for a 1 year term, and then are voted on by the Board to serve additional 3 year terms. New members apply and are added to the Board when recommended by the Membership and Human Resources Committee and approved by a simple majority vote.

Please see attachment 19 for the current list of members.

Has the governing body approved the application? (Please provide written documentation confirming approval):

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

None

Please describe any past, present, or potential issues or controversies that may impact the Project:

None

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following:

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

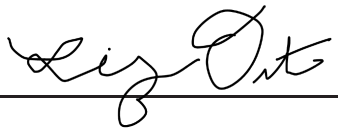
Applicant acknowledges the following

All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Liz Ortenburger

Print Title: Chief Executive Officer

Authorized Signature: 

Date: 05/13/2024

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
	◉	○	○	Application	Signed and Dated
	◉	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	◉	○	○	Exhibit 1a	Approval from governing body to submit application
	◉	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	○	○	◉	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	○	○	◉	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	○	○	◉	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 3a	Project cash flow projections
	○	○	◉	Exhibit 3b	Bond rating agency report (if available)
	○	○	◉	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	◉	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	◉	○	○	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	○	○	○	Exhibit 5	Project Timeline
	◉	○	○	Exhibit 6	Project Benefit Information
	○	○	◉	Exhibit 6a	Project population trends
	○	○	◉	Exhibit 6b	Project assessed value trends

	○	○	◉	Exhibit 7	Useful Life Exhibit
	◉	○	○	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 9	Current Year Adopted Budget
	○	○	◉	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	○	○	◉	Exhibit 11	Current Capital Improvement Plan
	○	○	◉	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	○	○	◉	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	○	○	◉	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	○	○	◉	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	◉	○	○	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	○	○	◉	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	○	○	◉	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	◉	○	○	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	***PROJECT FUNDING SOURCES***						
	Estimated Life of the Project	**SIB**	**[Applicant]**	**Other**	**Other**	**Other**	**TOTAL**
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee		50,000					
Other:	perpetutity	5mi	1-6mi	9mi			20mi
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

One Safe Place

Collaboration | Safety | Hope

Proposal

Imagine a place where all survivors of interpersonal violence (domestic and sexual violence, including trafficking) can find the resources, support, safety, and hope they need in one safe place. Family Justice Centers began bringing this vision to life over 20 years ago, with the first being built in San Deigo, CA. A 24-hour in-take program will allow seamless access and support when survivors need it most.

Relocate

Move from the existing location to the 3900 Meadows Mall complex. SafeNest has been operating in this complex for 6+ years and sees... clients a week. (Map Attached)

Expand & Enhance the Survivor and Client Experience

Occupying a larger footprint to expand, with 24-hour support.

- Collaborators
  - Housing
  - Homeless Services Providers
  - Access to Confidential Shelter
  - Government Assistance (WIC, TANF, Medicaid)
  - Sex Trafficking
  - Sexual Assault
- Law Enforcement (all agencies)
- Counseling
- Case Management
- Support Groups
- Title One Hope (School District)
- Support services for children
- Medical Clinic (Forensic)
- TPO and ETPO Filing and Court
- Child Watch
- CPS
- Safety Planning
- Criminal Court Advocacy
- Batterers Intervention Programming
- Education and Training Center
- Vital Document Support
- Voices Survivor Program
- Support for Teens Experiencing Violence
- Drop-in and Triage Center for Large Event Management Coordination with Interpersonal Violence
- Client Document Storage
- U-Visa & T-Visa Support
- Flexibility to Add More as Needed

Leadership

Given the depth and breadth of services, SafeNest would coordinate, raise funds, and manage processes to create a collaborative working environment with the client experience as the primary driver. The name One Safe Place would replace the Family Justice Center.

Action Needed

SafeNest is requesting funding from the COVID relief funds to provide initial investment, with funding also coming from other government agencies and private philanthropy.

Pictures

The picture below represents the proposed footprint of One Safe Place



1. Future: SafeNest Administrative Building, Hotline, PS417 Dispatch, and Batterers Intervention Programming (please note this is the current home of SafeNest)
2. Future: Training, Education, and Triage Center
3. Future: Client Support Center Intake, Case Management, Supportive Services, and Medical Clinic
4. Future: Justice Center: Law Enforcement, Court Support, Supportive Services, Child Watch, Teen Center, Child Protective Services

Moving Forward

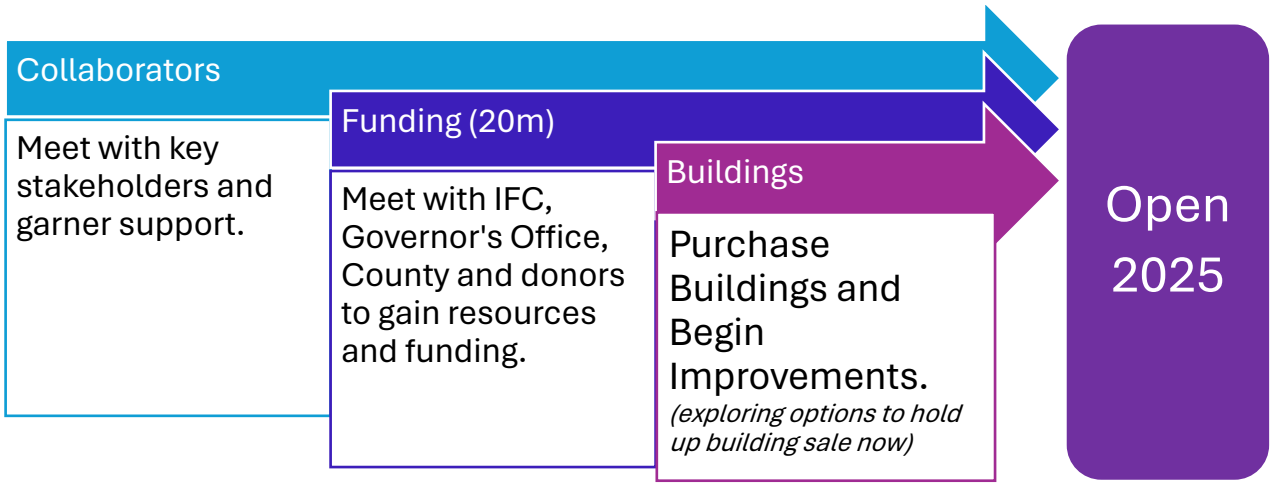


Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	***PROJECT FUNDING SOURCES***						
	Estimated Life of the Project	**SIB**	**[Applicant]**	**Other**	**Other**	**Other**	**TOTAL**
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee		50,000					
Other:	perpetutity	5mi	1-6mi	9mi			20mi
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

Revenue Flows and Cash Projections	Year 1	Year 2	Year 3
	2025	2026	2027
Income			
Rental Revenue (secured)	$393,582	$ 405,389	$ 417,551
Rental Savings (for rent paid to current building)	$240,000	$ 240,000	$ 240,000
Increase Net From Retail	$200,000	$ 206,000	$ 212,180
	$833,582	**$ 851,389**	**$ 869,731**
Operating Expenses			
Loan Payment (interest only)	$174,500	$ 174,500	$ 174,500
Operating Expenses (management company)	$ 75,000	$ 77,250.00	$ 79,567.50
Operating CAM expenses (utilities, improvements etc.)	$131,615	$135,563.24	$139,630.14
	$381,115	**$ 387,313**	**$ 393,698**
Net Positive	**$452,467**	**$ 464,076**	**$ 476,033**

** SafeNest anticipates an increase to our retail revenue based on feasibility study

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LETTER OF INTENT TO PURCHASE

Jarrad Katz, SIOR, CCIM
President | Principal
(702) 610-1002 – Cell
(866) 498-4844 – Fax
Jkatz@mdlgroup.com

May 10, 2024

This letter will serve as a letter of intent to purchase the real property described below. The purpose of this letter is to set forth the primary terms and conditions upon which the undersigned would be willing to purchase the property. We hope that by countersigning it, it will confirm our mutual understanding of the basic terms and conditions of the proposed purchase and that this will facilitate execution of a formal purchase and sale agreement. This letter of intent is not intended to create a binding agreement on the Seller to sell or the Buyer to buy.

1. Buyer: Safe Nest and/or assignee

2. Seller: The Adam Kotas Group, LLC

3. Property: APN: 139-31-510-023

   Street Address: 3844 Meadows Lane, Las Vegas, NV 89107

   Improvements: One (1) building consisting of ±7,800 square feet of office space situated on ±0.71 acres.

4. Purchase Price: $2,400,000.00 ($307.69 PSF)

5. Earnest Money: Within two (2) days of formal execution of a Purchase and Sale Agreement, Buyer shall deposit Fifty Thousand Dollars ($50,000.00) earnest money deposit ("EMD") into escrow account.

   EMD shall become non-refundable upon removal of contingencies and will remain in escrow until closing. In the event the buyer does not perform, for any reason aside from seller default, the EMD shall be released to seller as liquidated damages as the sole legal recourse. EMD shall be credited to the purchase price at closing.

   The balance to be paid in cash at closing.

6. Title and Escrow: Upon execution of the Purchase and Sale Agreement, the Buyer and Seller shall Open Escrow with Michelle Seibold of Fidelity National Commercial Services ("Escrow Agent").

7. Contingency Period: Buyer shall have sixty (60) days ("Contingency Period") from the date escrow is opened ("Effective Date") during which Buyer shall conduct all investigations and due diligence of the property to satisfy itself and approve of the feasibility of the property for Buyer's intended use.

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8. Due Diligence Material: Seller shall, within Two (2) business days from the opening of escrow deliver to the Buyer or Buyer's Agent any information relevant property in the Seller's possession. The proposal to purchase is subject to Buyer's approval or disapproval, at Buyer's sole discretion, of the following contingencies:

a. Phase I Environmental Site Assessment Report;
b. Preliminary title report with copies of all exceptions to title;
c. CC&R's with By-Laws, including Sign Criteria, if any;
d. Association dues breakdown and financials, if any;
e. Blueprints, "plans and specifications";
f. Physical inspection of the site, to be completed by the buyer;
g. expense breakdowns;
h. P&Ls from 2022, 2023 and YTD 2024;
i. Maintenance Reports;

10. Close of Escrow: Closing shall occur on or before thirty (30) days from the expiration of the contingency period.

The funding from the State is estimated to arrive in July & August but could be delayed until September. If the state funds have not arrived by the closing date, Seller agrees to extend closing for 2 additional periods of 30-days or until the funds arrive whichever occurs sooner.

11. Disapprovals: In the event Buyer disapproves of any due diligence items as referenced above, or for any other reason within the respective time periods, by giving written notice to the Escrow Holder, escrow shall be canceled, and Buyer shall be entitled to the return of its deposit.

12. Closing Costs: Buyer and Seller each agree to pay the following costs at closing:

(1) Paid by the Seller: Seller agrees to pay the brokerage commission; the cost to prepare the Grant Deed; the preliminary title report and commitment; the premium for the ALTA standard portion of the title insurance policy; 100% of the real property transfer taxes; the cost of preparing and recording any releases and other documents necessary to convey the property in accordance with the Purchase and Sale Agreement; one-half (1/2) of any escrow of closing fees charged by the escrow agent; any existing loan costs or prepayment penalties; Seller's legal fees and costs.

(2) Paid by the Buyer: Buyer agrees to pay the cost of the recording fee for the Grant Deed; one-half (1/2) of any escrow or closing fees charged by the escrow agent; Buyer's legal fees and costs.

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13. Purchase Agreement: Upon mutual agreement of the letter of intent, Seller shall prepare an agreement of Purchase and Sale and Joint Escrow Instructions reflecting the terms and conditions contained herein. Buyer and Seller shall use good faith efforts to execute said agreement within five (5) days of Buyer's receipt of said document.

14. Brokerage: Buyer and Seller acknowledge that Jarrad Katz and Galit Kimerling of MDL Group has been acting as real estate broker for the buyer. Seller to pay Buyer's Broker a commission equal to 3% of the final sale price at close of escrow through the title company.

15. 1031 exchange: Buyer and Seller shall cooperate with each other's 1031 exchange, if applicable, with no cost or liability to either party.

16. Contingency: This proposal will expire if not accepted by Seller prior to 5:00pm PST May 22, 2024, unless otherwise agreed upon by both buyer and seller.

This proposal does not address the essential legal terms necessary to complete the sale of the Property, but rather sets forth certain business terms, the approval of which are necessary for the parties to continue negotiations. The letter is not intended in any way to be a legal document binding upon the parties. Neither Buyer nor Seller may claim any legal rights against the other by action taken in reliance upon the terms and conditions set forth herein.

If the above terms are acceptable to the Seller, please acknowledge in the space provided below and return a signed copy back to me. We look forward to working with you.

Sincerely,
MDL Group



Jarrad Katz, SIOR, CCIM
President | Principal

cc: Galit Kimerling

AGREED AND ACCEPTED.

BUYER: Safe Nest and/or assignee

Dated: _____

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Las Vegas, NV 89118
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F (702) 388-1010
www.mdlgroup.com

By:_____

Its:_____

SELLER: The Adam Kotas Group, LLC

Dated: _____

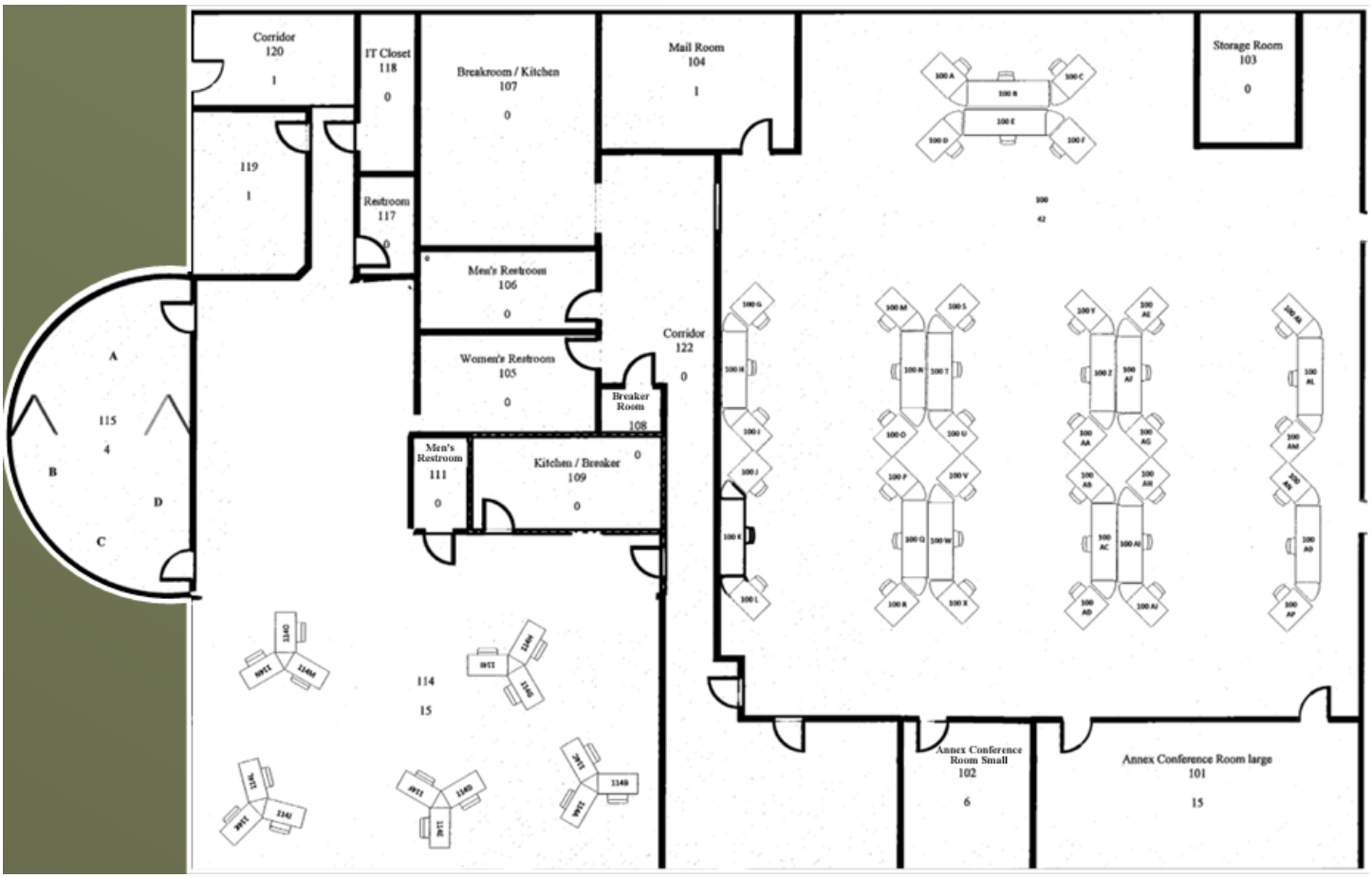
By:_____

Its:_____

Exhibit "B"

Floor Plan of Building

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LETTER OF INTENT TO PURCHASE

Jarrad Katz, SIOR, CCIM
President | Principal
(702) 610-1002 – Cell
(866) 498-4844 – Fax
Jkatz@mdlgroup.com

May 7, 2024

This letter will serve as a letter of intent to purchase the real property described below. The purpose of this letter is to set forth the primary terms and conditions upon which the undersigned would be willing to purchase the property. We hope that by countersigning it, it will confirm our mutual understanding of the basic terms and conditions of the proposed purchase and that this will facilitate execution of a formal purchase and sale agreement. This letter of intent is not intended to create a binding agreement on the Seller to sell or the Buyer to buy.

1. Buyer: Safe Nest and/or assignee

2. Seller: Catherine K Cheng Trust

3. Property: APN: 139-31-510-025

   Street Address: 3900 Meadows Lane, Las Vegas, NV 89107

   Improvements: One (1) building consisting of ±10,750 square feet of office space situated on ±0.66 acres.

4. Purchase Price: $3,400,000.00 ($316.28 PSF)

5. Earnest Money: Within two (2) days of formal execution of a Purchase and Sale Agreement, Buyer shall deposit Fifty Thousand Dollars ($50,000.00) earnest money deposit ("EMD") into escrow account.

   EMD shall become non-refundable upon removal of contingencies and will remain in escrow until closing. In the event the buyer does not perform, for any reason aside from seller default, the EMD shall be released to seller as liquidated damages as the sole legal recourse. EMD shall be credited to the purchase price at closing.

   The balance to be paid in cash at closing.

6. Title and Escrow: Upon execution of the Purchase and Sale Agreement, the Buyer and Seller shall Open Escrow with Michelle Seibold of Fidelity National Commercial Services ("Escrow Agent").

7. Contingency Period: Buyer shall have sixty (60) days ("Contingency Period") from the date escrow is opened ("Effective Date") during which Buyer shall conduct all investigations and due diligence of the property to satisfy itself and approve of the feasibility of the property for Buyer's intended use.

MDLGroup

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8. Due Diligence Material: Seller shall, within Two (2) business days from the opening of escrow deliver to the Buyer or Buyer's Agent any information relevant property in the Seller's possession. The proposal to purchase is subject to Buyer's approval or disapproval, at Buyer's sole discretion, of the following contingencies:

a. Phase I Environmental Site Assessment Report;
b. Preliminary title report with copies of all exceptions to title;
c. CC&R's with By-Laws, including Sign Criteria, if any;
d. Association dues breakdown and financials, if any;
e. Blueprints, "plans and specifications";
f. Physical inspection of the site, to be completed by the buyer;
g. expense breakdowns;
h. All current leases, amendments and tenant information;
i. Updated rent roll;
j. P&Ls from 2022, 2023 and YTD 2024;
k. Maintenance Reports;
l. Estoppels to be provided after removal of contingencies.

10. Close of Escrow: Closing shall occur on or before thirty (30) days from the expiration of the contingency period.

The buyer is a non-profit who has been granted state funding for the acquisition of this property. The funding from the State is estimated to arrive in July & August but could be delayed until September. If the state funds have not arrived by the closing date, Seller agrees to extend closing for 2 additional periods of 30-days or until the funds arrive.

11. Disapprovals: In the event Buyer disapproves of any due diligence items as referenced above, or for any other reason within the respective time periods, by giving written notice to the Escrow Holder, escrow shall be canceled, and Buyer shall be entitled to the return of its deposit.

12. Closing Costs: Buyer and Seller each agree to pay the following costs at closing:

(1) Paid by the Seller: Seller agrees to pay the brokerage commission; the cost to prepare the Grant Deed; the preliminary title report and commitment; the premium for the ALTA standard portion of the title insurance policy; 100% of the real property transfer taxes; the cost of preparing and recording any releases and other documents necessary to convey the property in accordance with the Purchase and Sale Agreement; one-half (1/2) of any escrow of closing fees charged by the

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escrow agent; any existing loan costs or prepayment penalties; Seller's legal fees and costs.

(2) Paid by the Buyer: Buyer agrees to pay the cost of the recording fee for the Grant Deed; one-half (1/2) of any escrow or closing fees charged by the escrow agent; Buyer's legal fees and costs.

13. Purchase Agreement: Upon mutual agreement of the letter of intent, Seller shall prepare an agreement of Purchase and Sale and Joint Escrow Instructions reflecting the terms and conditions contained herein. Buyer and Seller shall use good faith efforts to execute said agreement within five (5) days of Buyer's receipt of said document.

14. Brokerage: Buyer and Seller acknowledge that Jarrad Katz and Galit Kimerling of MDL Group has been acting as real estate broker for the buyer. Seller to pay Buyer's Broker a commission equal to 3% of the final sale price at close of escrow through the title company.

15. 1031 exchange: Buyer and Seller shall cooperate with each other's 1031 exchange, if applicable, with no cost or liability to either party.

16. Contingency: This proposal will expire if not accepted by Seller prior to 5:00pm PST May 22, 2024, unless otherwise agreed upon by both buyer and seller.

This proposal does not address the essential legal terms necessary to complete the sale of the Property, but rather sets forth certain business terms, the approval of which are necessary for the parties to continue negotiations. The letter is not intended in any way to be a legal document binding upon the parties. Neither Buyer nor Seller may claim any legal rights against the other by action taken in reliance upon the terms and conditions set forth herein.

If the above terms are acceptable to the Seller, please acknowledge in the space provided below and return a signed copy back to me. We look forward to working with you.

Sincerely,
MDL Group



Jarrad Katz, SIOR, CCIM
President | Principal

cc: Galit Kimerling
AGREED AND ACCEPTED.

BUYER: Safe Nest and/or assignee

Dated: _____

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By:_____

Its:_____

SELLER: Catherine K Cheng Trust

Dated: _____

By:_____

Its:_____

Exhibit "B"

Floor Plan of Building

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LETTER OF INTENT TO PURCHASE

Jarrad Katz, SIOR, CCIM
President | Principal
(702) 610-1002 – Cell
(866) 498-4844 – Fax
Jkatz@mdlgroup.com

May 10, 2024

This letter will serve as a letter of intent to purchase the real property described below. The purpose of this letter is to set forth the primary terms and conditions upon which the undersigned would be willing to purchase the property. We hope that by countersigning it, it will confirm our mutual understanding of the basic terms and conditions of the proposed purchase and that this will facilitate execution of a formal purchase and sale agreement. This letter of intent is not intended to create a binding agreement on the Seller to sell or the Buyer to buy.

1. Buyer: Safe Nest and/or assignee

2. Seller: Meadows Land, LLC

3. Property: APN: 139-31-510-021

   Street Address: 3802-3842 Meadows Lane, Las Vegas, NV 89107

   Improvements: One (1) building consisting of ±28,979 square feet of office space situated on ±2.94 acres.

4. Purchase Price: $7,200,000.00 ($248.46 PSF)

5. Earnest Money: Within two (2) days of formal execution of a Purchase and Sale Agreement, Buyer shall deposit One Hundred Thousand Dollars ($100,000.00) earnest money deposit (“EMD”) into escrow account.

   EMD shall become non-refundable upon removal of contingencies and will remain in escrow until closing. In the event the buyer does not perform, for any reason aside from seller default, the EMD shall be released to seller as liquidated damages as the sole legal recourse. EMD shall be credited to the purchase price at closing.

   The balance to be paid in cash at closing.

6. Title and Escrow: Upon execution of the Purchase and Sale Agreement, the Buyer and Seller shall Open Escrow with Michelle Seibold of Fidelity National Commercial Services (“Escrow Agent”).

7. Contingency Period: Buyer shall have sixty (60) days (“Contingency Period”) from the date escrow is opened (“Effective Date”) during which Buyer shall conduct all investigations

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and due diligence of the property to satisfy itself and approve of the feasibility of the property for Buyer's intended use.

8. Due Diligence Material: Seller shall, within Two (2) business days from the opening of escrow deliver to the Buyer or Buyer's Agent any information relevant property in the Seller's possession. The proposal to purchase is subject to Buyer's approval or disapproval, at Buyer's sole discretion, of the following contingencies:

a. Phase I Environmental Site Assessment Report;
b. Preliminary title report with copies of all exceptions to title;
c. CC&R's with By-Laws, including Sign Criteria, if any;
d. Association dues breakdown and financials, if any;
e. Blueprints, "plans and specifications";
f. Physical inspection of the site, to be completed by the buyer;
g. expense breakdowns;
h. All current leases, amendments and tenant information;
i. Updated rent roll;
j. P&Ls from 2022, 2023 and YTD 2024;
k. Maintenance Reports;
l. Estoppels to be provided after removal of contingencies.

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The funding from the State is estimated to arrive in July & August, but could be delayed until September. If the state funds have not arrived by the closing date, Seller agrees to extend closing for 2 additional periods of 30-days or until the funds arrive.

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documents necessary to convey the property in accordance with the Purchase and Sale Agreement; one-half (1/2) of any escrow of closing fees charged by the escrow agent; any existing loan costs or prepayment penalties; Seller's legal fees and costs.

(2) Paid by the Buyer: Buyer agrees to pay the cost of the recording fee for the Grant Deed; one-half (1/2) of any escrow or closing fees charged by the escrow agent; Buyer's legal fees and costs.

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This proposal does not address the essential legal terms necessary to complete the sale of the Property, but rather sets forth certain business terms, the approval of which are necessary for the parties to continue negotiations. The letter is not intended in any way to be a legal document binding upon the parties. Neither Buyer nor Seller may claim any legal rights against the other by action taken in reliance upon the terms and conditions set forth herein.

If the above terms are acceptable to the Seller, please acknowledge in the space provided below and return a signed copy back to me. We look forward to working with you.

Sincerely,
MDL Group

Jarrad Katz, SIOR, CCIM
President | Principal

cc: Galit Kimerling

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F (702) 388-1010
www.mdlgroup.com

AGREED AND ACCEPTED.

BUYER: Safe Nest and/or assignee

Dated: _____

By:_____

Its:_____

SELLER: Meadows Land, LLC

Dated: _____

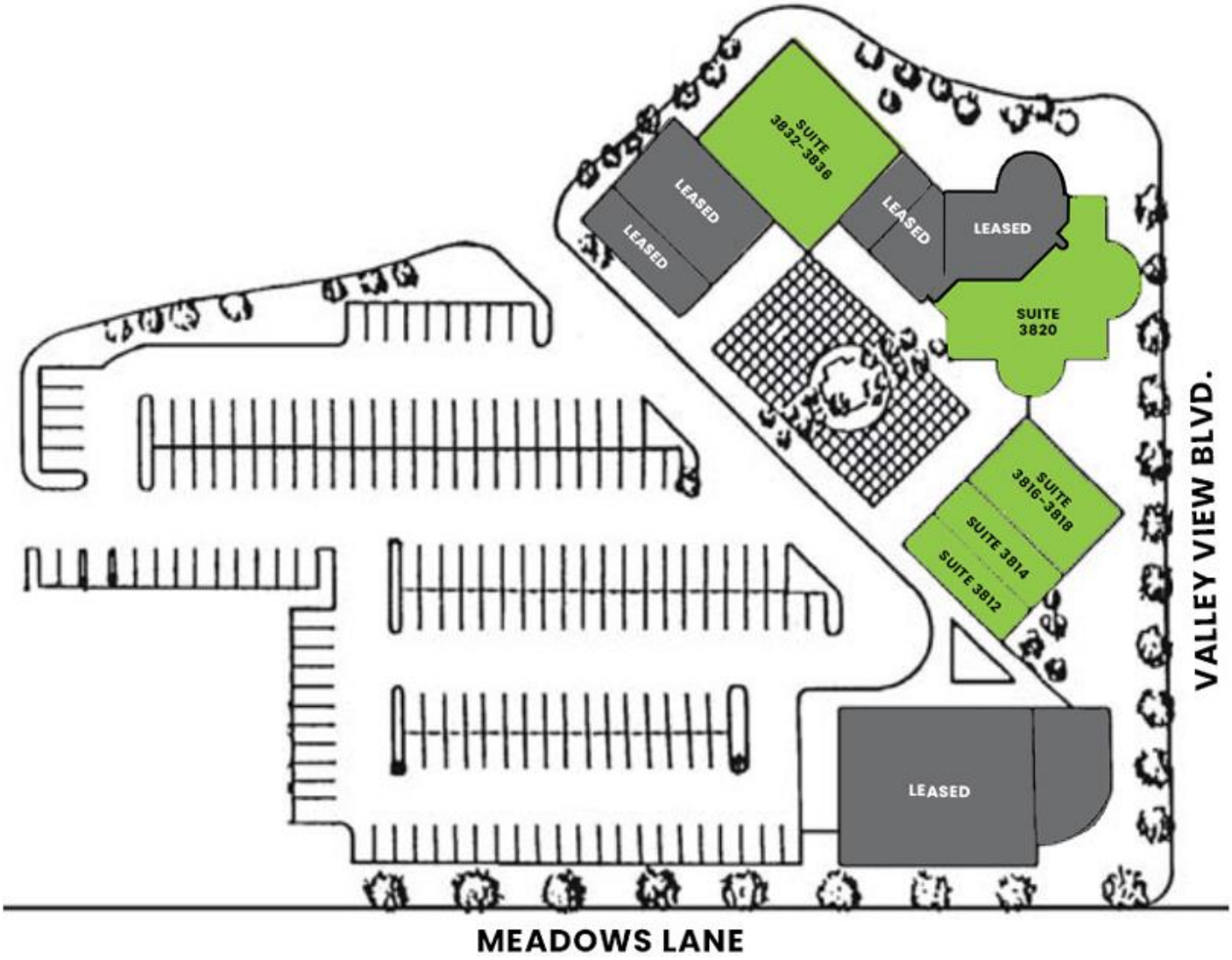
By:_____

Its:_____

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Exhibit "B"

Floor Plan of Building



Safe Nest MOUs/Letters of Collaboration

MEMORANDUM OF UNDERSTANDING
FOR
Clark County Specialized Family & Domestic Violence Prevention Program
BETWEEN
CLARK COUNTY DEPARTMENT OF FAMILY SERVICES
AND
Safe Nest

This Memorandum of Understanding ("MOU") is entered into by and between Clark County Department of Family Services (hereinafter "CCDFS"), and **Safe Nest**, for the purpose of establishing an agreement to partner resources and services to implement a community partnership (hereinafter "Clark County Specialized Family & Domestic Violence Prevention Program") to provide services to victims and children exposed to family and domestic violence and is not legally binding to either party.

WITNESSETH

WHEREAS, CCDFS and **Safe Nest** agree to collaboratively enhance and provide trauma-informed, culturally relevant and developmental and age-appropriate services to children and their parents exposed to family and domestic violence whom have also experienced child abuse and neglect,

WHEREAS, the goals of Clark County Specialized Family & Domestic Violence Prevention Program are to improve current practice to abused parents, children and youth exposed to domestic violence, (2) enhance and improve evaluation tools and tracking systems for families exposed to domestic violence, and (3) reduce the number of families experiencing repeat maltreatment that received services through.

NOW, THEREFORE, in consideration of mutual terms, conditions, and covenants herein contained, the Parties agree as follows:

A. Responsibilities of CCDFS:

a) Strive to secure grant funding for the project

b) Provide Project Management

c) Act as the contracting agent for the project

d) Facilitate planning meetings upon notification of grant award

B. Responsibilities of **Safe Nest:**

a) Attend planning meetings

b) Enter into agreements, as appropriate, with CCDFS and other community providers to conduct activities related to the Clark County Specialized Family & Domestic Violence Prevention Program.

c) Share data and information between participating community partners as allowed, with informed client consent.

d) Prepare and present trainings to CCDFS staff on domestic violence

C. Both Parties agree that:

a) This MOU is effective upon grant award and effective until implementation of formal contract agreements no later than September 30, 2020.

b) Parties may renew this MOU or subsequent contracts for the duration of the grant including all grant renewal cycles.

c) CCDFS and **Safe Nest** including any of their respective agents or employees, shall not be liable to any parties not participating in this MOU for any act or omission of the other Party. This MOU is not intended to create any rights, powers, or interests in any party not participating in this MOU. The Parties do not intend to provide for the safety of any person or to assume any duty beyond those imposed by the general laws of the State of Nevada. This MOU is entered into for exclusive benefit of the undersigned Parties.

D. STATUS OF PARTIES; INDEPENDENT CONTRACTOR.

a) The Parties are associated with each other only for the purposes and to the extent set forth in this Agreement and in respect to the performance of services pursuant to this Agreement.

b) Either Party may terminate this MOU without cause prior to the date of termination set forth in Section C, Paragraph (a) above upon 30 days written notice.

Notices required or permitted to be given hereunder shall be in writing and shall either be delivered personally to the Party to whom such notice is given, or sent to it by U.S. registered or certified mail, postage prepaid and return receipt requested, addressed or delivered to such Party at the address or addresses designated below (or such other address or addresses as may hereafter be designated by a party):

TO:

Clark County Department of Family
Services Attn: Tim Burch
121 South Martin Luther King Boulevard
Las Vegas, Nevada 89106

Safe Nest
Attn: Liz Ortenburger
3900 Meadows Lane
Las Vegas, Nevada 89107

IN WITNESS WHEREOF, the parties hereto have caused this MOU to be:

COUNTY OF CLARK, DEPARTMENT OF FAMILY SERVICES

By: _____

Date: 6.1.20

Tim Burch
Administrator of Human Services

SAFE NEST

By: _____

Date: 5.26.2020

Liz Ortenburger
CEO

SCOPE OF WORK TO PROVIDE BEHAVIORAL ASSESSMENT SERVICES
BETWEEN
CLARK COUNTY, BY AND THROUGH ITS DEPARTMENT OF FAMILY SERVICES, ("COUNTY")
AND
SAFE NEST ("PROVIDER")

1. **DESCRIPTION OF SERVICES**
The purpose of this Scope of Work ("SOW") with the PROVIDER is to provide Behavioral Assessment Services to include, but not be limited to, evaluation and assessments for anger management, impulse control, and substance abuse ("Services") for each client referred by COUNTY. Services will be completed by PROVIDER'S staff that are licensed and/or certified by the appropriate licensing Board.

2. **RESPONSIBILITIES OF PROVIDER**
The PROVIDER shall:

A. Provide appropriate assessment services designed to identify needs related to emotional or behavioral disorders determined in the assessment process including the following:
   i. Alcohol/Substance Abuse or Dependency
   ii. Impulse Control and/or Anger Management
B. Complete a clinical interview with each client.
C. Based on the result of subsection 4.A above, administer the appropriate instrument(s) during each assessment based on each client's specific presentation and reported behaviors. Instruments may include but are not limited to the following:
   i. Substance Abuse Subtle Screening Inventory (SASSI)
   ii. American Society of Addiction Medicine (ASAM)
   iii. Domestic Violence Inventory (DVI)
   iv. Readiness for Change Assessment Scale (URICA)
   v. Impulse Control Questionnaire

D. Schedule appointment for assessment services within five (5) business days of referral by COUNTY. The scheduled appointment is required to take place no later than 14 calendar days after referral by COUNTY.
E. Be available for appointments Monday through Friday during the hours of 9:00 a.m. – 6:00 p.m. at the PROVIDER'S location outlined above. PROVIDER shall notify COUNTY of any changes in location or hours of operation as soon as possible.
F. Notify COUNTY's case manager assigned to the client via telephone or e-mail, within five (5) business days if the client has not been scheduled for an assessment, or in the event that the client fails to attend the scheduled appointment.
G. Complete a written assessment report on each client no later than ten (10) business days of the last meeting with the client. Assessment written reports shall include the following:
   i. Identifying Information that is accurate and complete including:
      a. Client Name
      b. Unity Case Number
      c. Client Date of Birth
      d. Client Age
      e. Client Sex
   ii. Date of evaluation
   iii. Examiner's name and credentials

iv. Reason for Assessment
v. Current Functioning
    a. Behavioral
    b. Cognitive
    c. Social
    d. Substance Abuse
vi. Psychosocial history
    a. Developmental
    b. Family
    c. Psychiatric
    d. Medical
    e. Education
    f. Substance Abuse
    g. Legal
vii. Result of any objective testing or assessment instruments (i.e., Beck Depression Inventory, SASI etc.)
viii. Strengths Assessment
ix. Previous/Current Service Utilization
x. Clinical Summary and Recommendations
xi. Documentation of sources of information and review of records
xii. Documentation of informed consent and limits to confidentiality
xiii. Behavior Observations
xiv. Recommendations (should be supported by the report content such as testing, observation or history etc.)
    a. Test results and interpretations narrative
    b. Include summary table of test scores in appendix

xv. Current Diagnosis (Current DSM)
xvi. Reports should be free of grammatical or spelling errors
xvii. Report content should be thorough and in paragraph format

H. At no additional charge, provide COUNTY a monthly narrative report addressing the client's progress identifying the following:
    i. Identifying Information that is accurate and complete including:
        a. Client Name
        b. Unity Case Number
        c. Client Date of Birth
        d. Client Age
        e. Client Sex
    ii. Dates of service since initial evaluation or last monthly report
    iii. Examiner's name and credentials
    iv. Current treatment goals
    v. Current diagnosis
    vi. Progress toward treatment goals
    vii. Current services being provided
    viii. Brief summary of client's participation in treatment
    ix. If applicable, additional referrals or recommendations for adjusting treatment.

I. Respond to emergency referrals on an as needed basis to meet court deadlines.
J. Have the appropriate Business License or Certificate of Registration required relative to conducting business or performing work for COUNTY.
K. Maintain the confidentiality of any client data and information received or obtained from COUNTY in accordance with local, state, and federal laws and regulations, including NRS 432B.280.
L. Maintain all books, records, documents, and other evidence of its performance under this SOW as required by local, state, or federal law. COUNTY shall have access to such books, records, documents, and other evidence for the purpose of inspection, audit, and copying at any time during the period such records are required to be maintained.
M. Be responsible for the professional quality, technical accuracy, timely completion, and coordination of all services furnished by the PROVIDER, its subcontractors and its principals, officers, employees and agents under this SOW. In performing the specified services, PROVIDER shall follow practices consistent with generally accepted professional and technical standards.

3. RESPONSIBILITIES OF COUNTY

COUNTY shall:

A. Provide PROVIDER a standard referral form for each client referred.
B. Provide PROVIDER with available background information and documentation for each client referred by COUNTY. Notify the client that he/she must call the PROVIDER to schedule an appointment for assessment within ten (10) business days of placement.
C. Agree that its officers and employees will cooperate with PROVIDER in the performance of services under this SOW and will be available for consultation with PROVIDER at such reasonable times with advance notice as to not conflict with their other responsibilities.

4. COMPENSATION AND TERMS OF PAYMENT

A. COUNTY agrees to compensate PROVIDER for the performance of services outlined in this SOW, subject to COUNTY's fiscal limitations, with the not-to-exceed amount of appropriated funds issued via purchase order for the COUNTY's fiscal year.
B. COUNTY shall pay PROVIDER for services outlined in this SOW as follows:

SERVICE TYPE	RATE
2-session screening	$25 per session

C. COUNTY shall not pay PROVIDER for appointments when the client does not appear for the appointment(s).
D. COUNTY shall not pay PROVIDER for services rendered without a standard referral form from COUNTY.
E. PROVIDER shall seek prior authorization from COUNTY for any services that are in addition to the initial assessment identified in subsection 4A.
F. PROVIDER shall submit invoices to COUNTY for services rendered. Invoices shall be submitted to Clark County Department of Family Services, Attention: Fiscal Unit, 500 So. Grand Central Parkway, 5th Floor, Las Vegas, Nevada 89155.
G. PROVIDER'S invoices not submitted to COUNTY within six months from date of services shall be rejected for payment in accordance with NRS 244.250.
H. As authorized by law, PROVIDER shall bill third party payors (e.g., Medicaid, private insurance, etc.) for services provided to clients referred by COUNTY.

5. ASSURANCES

The PROVDER Shall:

A. To comply with the requirements of the Civil Rights Act of 1964, as amended, and the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions).

B. To comply with the Americans with Disability Act of 1990, P.L. 101-136, 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999 inclusive and any relevant program-specific regulations.

6. BACKGROUND CHECK

A. PROVIDER agrees that the COUNTY shall complete a background check on all employees, volunteers, mentors, or contracted staff engaged in providing services under this SOW within thirty (30) days of the execution of this SOW and prior to any direct contact with children.

B. A complete background check will include having the individual's information (i.e. demographics, fingerprints) searched through the following databases:
   a) NCIC (National Crime Information Center),
   b) SCOPE II (Shared Computer Operation for Protection and Enforcement), and
   c) CANS (Child Abuse and Neglect Registry Search in Nevada and in any state the employee has resided during the last (5) years).

C. COUNTY requires that a PROVIDER or an employee of a PROVIDER shall not have any of the criminal convictions, charges or pending charges listed below:
   a) Murder, voluntary manslaughter, involuntary manslaughter or mayhem;
   b) Any felony involving the use or threatened use of force or violence or the use of a firearm or other deadly weapon;
   c) Assault with intent to kill or to commit sexual assault or mayhem;
   d) Battery which results in substantial bodily harm to the victim;
   e) Battery that constitutes domestic violence that is punishable as a felony;
   f) Battery that constitutes domestic violence, other than a battery described in subparagraph (e), within the immediately preceding 3 years;
   g) Sexual assault, statutory sexual seduction, incest, lewdness, indecent exposure or an offense involving pornography and a minor;
   h) A crime involving pandering or prostitution, including, without limitation, a violation of any provision of NRS 201.295 to 201.440, inclusive;
   i) Abuse or neglect of a child, including, without limitation, a violation of any provision of NRS 200.508 or 200.5083 or contributory delinquency;
   j) A violation of any federal or state law regulating the possession, distribution or use of any controlled substance or any dangerous drug as defined in chapter 454 of NRS;
   k) A violation of any federal or state law prohibiting driving or being in actual physical control of a vehicle while under the influence of intoxicating liquor or a controlled substance that is punishable as a felony;
   l) A violation of any federal or state law prohibiting driving or being in actual physical control of a vehicle while under the influence of intoxicating liquor or a controlled substance, other than a violation described in subparagraph (k), within the immediately preceding 3 years;

m) Abuse, neglect, exploitation, isolation or abandonment of older persons or vulnerable persons, including, without limitation, a violation of any provision of NRS 200.5091 to 200.50995, inclusive, or a law of any other jurisdiction that prohibits the same or similar conduct; or
n) Any offense involving arson, fraud, theft, embezzlement, burglary, robbery, fraudulent conversion, misappropriation of property or perjury within the immediately preceding 7 years.

In addition, the COUNTY will check the Nevada Statewide Central Registry as established by NRS 432.100 and any other state's central registry where the provider or provider's employee or agent has resided in the last five (5) years to determine whether there has been a substantiated report of child abuse or neglect made against the provider or the provider's employee or agent within the immediately preceding 5 years.

D. PROVIDER will provide COUNTY with a list of Employee(s) assigned to perform the task outlined in this SOW within fourteen (14) calendar days from written notice of award. This list shall be e-mailed and scheduled with the COUNTY's Human Resources at DFShumanresources@clarkcountynv.gov.
E. PROVIDER is fiscally responsible for the costs of processing the Background Check at the rate stated in Attachment 1, Out of State Child Abuse and Neglect Search Fees & Requirements. The fee rates may vary and are subject to change without notice.
F. Should there be a negative result of unsatisfactory outcome of the criminal records check, COUNTY reserves the right to either waiver that person, or not allow that person to interact with the children, nor provide services to COUNTY.

Failure to complete background checks on all employees engaged in providing services under this agreement will result in suspension of services and or termination of agreement.

ATTACHMENT 1

Out of State Child Abuse and Neglect Search Fees & Requirements
The cost of Background Check processed by Clark County is $45 plus any applicable fees below.
Rates may vary and are subject to change.

OOS CANS Fees & Requirements

FEES:

California	$15	Colorado	$35
Delaware	$14	Idaho	$20
Minnesota	$20	Nebraska	$2.50
Pennsylvania	$13	Rhode Island	$10
South Carolina	$8	Virginia	$10
Washington	$20	Missouri	$14

NOTARIZE:

Arkansas	District Of Columbia	Idaho	Maryland	Massachusetts
Montana	Nebraska	New Hampshire	New York	South Carolina
South Dakota	Texas	Vermont	Virginia	

TYPE – ALL CAPS:

California	North Dakota
Colorado	Ohio
Georgia	Oregon
Maryland	Tennessee
Mississippi	Washington
New Mexico	Wisconsin
New York	

WITNESS REQUIRED:

Alabama
Kentucky
Mississippi
Rhode Island

2nd ID (Must be SSN CARD)

Ohio	Missouri

Revised 04/04/2022

DRAFT COPY – AWAITING SIGNATURES

MEMORANDUM OF UNDERSTANDING (MOU) between

SafeNest

and

University Medical Center (UMC)

I. PURPOSE & SCOPE

The purpose of this MOU is to identify the roles and responsibilities of each party as they relate to SafeNest providing domestic and sexual violence advocacy services for individuals seeking care at UMC.

In particular, this MOU is intended to:

- Improve the safety of survivors of domestic violence, sexual violence, and sex trafficking
- Enhance survivors' ability to access supportive resources

II. BACKGROUND

Established in 1977, SafeNest works to end domestic and sexual violence with a comprehensive approach serving survivors, children, and those who use violence. SafeNest provides five major service areas: shelter & transitional housing, hotline & crisis response, counseling, victim advocacy, and prevention/education.

UMC has been providing medical care in Southern Nevada since 1931. UMC is a comprehensive academic medical center which offers the highest level of care in Nevada, providing a wide range of exclusive and specialized health care services. -

III. SAFENEST RESPONSIBILITIES UNDER THIS MOU

SafeNest shall undertake the following activities:

- Assign an advocate to be located at the UMC emergency room 24 hours a day, 7 days a week, 365 days a year, to provide advocacy services for survivors of domestic violence, sexual violence, and sex trafficking
- Provide training on domestic violence, sexual violence, and sex trafficking to UMC's staff
- Provide information in the form of printed materials for UMC to display and make available to patients and their families

IV. UMC RESPONSIBILITIES UNDER THIS MOU

UMC shall undertake the following activities:

- Provide a private space at UMC for Safe Nest advocates to work and speak with survivors confidentially
- Notify patients of the availability of an advocate onsite to provide assistance
- Connect with SafeNest staff to coordinate UMC staff training and to facilitate ongoing communication
- Provide space in the emergency room for SafeNest to display printed materials regarding domestic violence, sexual violence, and sex trafficking

V. CONFIDENTIALITY PROVISION

The identities of SafeNest's clients and/or specifics about their circumstances shall not be disclosed to any party by UMC representatives or affiliates without the written consent of the client. A client must give informed, time-limited consent by completing and signing a Release of Information form prior to the sharing of any information about them. Once the Release of Information has been completed and signed, information may be exchanged for the purposes of coordinating medical care or other services for the client.

VI. EFFECTIVE DATE AND SIGNATURE

This MOU shall be effective upon the signature of SafeNest's and UMC's authorized officials. Any modifications or changes to this MOU require updated signature by both parties. This agreement will remain in place until termination and will be evaluated at least annually for any necessary updates; either party can terminate the agreement with 30 days' notice.

Signatures and dates

SafeNest	UMC
Signature_____	Signature_____
Print Name Liz Ortenburger	Print Name_____
Title Chief Executive Officer	Title_____
Date _____	Date_____

MEMORANDUM OF UNDERSTANDING BETWEEN THE LAS VEGAS METROPOLITAN POLICE DEPARTMENT AND SAFENEST

This Memorandum of Understanding (MOU) is entered in to by the Las Vegas Metropolitan Police Department (LVMPD) and SafeNest to establish a procedure for the coordination of victim advocacy services during a domestic violence call.

WITNESSETH:

WHEREAS, SafeNest is Nevada's largest, most comprehensive nonprofit dedicated to ending domestic violence by focusing on five core confidential, trauma-informed services; emergency shelter, 24/7 crisis hotline, counseling, advocacy and prevention education.

WHEREAS, LVMPD provides law enforcement to the greater Las Vegas area and has implemented policies and procedures related to domestic violence to improve victim services.

WHEREAS, domestic violence is a priority for both organizations and its existence is contrary to healthy communities, families, and individuals; and

NOW THEREFORE, to express their mutual commitment to providing services to domestic violence victims, LVMPD and SafeNest agree to the following provisions:

1. **LVMPD RESPONSIBILITIES**
    a. To the extent practicable, LVMPD officers will request a SafeNest advocate to meet with a victim at the scene of a domestic violence call. LVMPD officers will not detain the victim while waiting for the SafeNest advocate to arrive.
    b. An LVMPD officer will remain on the scene while the SafeNest advocate privately meets with the victim. If an emergency arises or a supervisor requests the oversight officer to clear the scene, LVMPD will notify the SafeNest advocate prior to clearing.
    c. If a SafeNest advocate cannot respond to the call in a reasonable amount of time, LVMPD will contact the SafeNest Emergency Hotline with the victim's consent and relay the victim's information for follow-up services.

2. **SafeNest RESPONSIBILITES**
    a. When SafeNest receives a request for on-scene victim services, SafeNest will dispatch an advocate within a reasonable amount of time if available. The advocate will meet with the victim privately and provide information regarding SafeNest and other resources available to domestic violence victims. If an advocate is not available to respond to the scene, SafeNest will advise LVMPD and arrange for an advocate to contact the victim when available.

b. SafeNest will maintain victim confidentiality and explain confidentiality to the victim.

3. **LIABILITY**

No party will be considered the agent of the other for civil liability purposes. Each party will assume full and complete liability for any negligent or wrongful act or omission of any of its employees. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Neither party waives any right or defense to indemnification that may exist in law or equity.

4. **THIRD-PARTY BENEFICIARIES**

No party intends to benefit any person who is not named as a party to this MOU, to assume any specific duty to provide for the safety of any person or to assume any specific duty to provide for the safety of any person or to assume any other duty beyond that imposed by general law. This MOU is not intended to create any rights, powers or interest in any third party; and, this Agreement is entered into for the exclusive benefit of the undersigned Parties.

5. **PERSONNEL OF THE PARTIES**

None of the officers, officials, employees, agents, contractors or volunteers of any party to this MOU is or shall be considered to be an officer, employee, agent, contractor or volunteer of any other party to the MOU.

6. **TERM, RENEGOTIATION AND RENEWAL**

This MOU shall become effective upon the proper execution hereof by the parties and shall remain in effect for a term of one (1) year and will automatically renew for one (1) year terms until otherwise terminated by either party.

7. **TERMINATION**

This MOU may be terminated without cause by either party upon the delivery of a thirty (30) day written Notice of Termination by the terminating party to the other party. There shall be no penalty for termination of this MOU. All notices shall be deemed to have been given when received by the party to whom it is directed by personal service, hand delivery or certified mail, return receipt requested.

8. **CONTACTS FOR NOTICES**

All notices required hereunder shall be sent to the following contacts:

a) To Safe Nest:
3900 Meadows Lane
Las Vegas, NV 89107
Telephone: (702) 877-0133

b) To LVMPD:
Captain Timothy Hatchett
400 S. Martin L. King Blvd.
Las Vegas, Nevada 89106
Telephone: (702) 828-

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be duly executed on the dates written below.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT

By: _____ 7.8.21
Joseph Lombardo Date
Sheriff

SAFENEST

By: _____ 7.22.21
Liz Ortenburger Date
CEO

City of Mesquite Police Department

Memorandum of Understanding

WHEREAS, Mesquite Police Department and SafeNest desire to provide services for victims of Domestic Violence & Sexual Assault; and

NOW THEREFORE, the partners herein desire to enter into a Memorandum of Understanding setting forth the services to be provided by each agency and in a collaborative relationship.

PURPOSE:

The City of Mesquite is a rural community with limited resources for victims of Domestic Violence & Sexual Assault. The goal of this collaboration is to provide victims of Domestic Violence & Sexual Assault with a Victim's Advocate who can assist victims with their needs. Together SafeNest and the Mesquite Police Department will assist victims with advocacy, shelter, safety planning, transportation, emotional support, assistance with navigating court processes and paperwork, and emergency financial assistance.

PARTNERS:

MESQUITE POLICE DEPARTMENT is a professional organization dedicated to providing the highest quality police service to residents and visitors in the City of Mesquite. The duty of the Mesquite Police Department is to improve the services and resources currently available as well as identifying and providing new services to the citizens of Mesquite. The Mesquite Police Department has several safety programs such as Community Action Team, Explorer Post, D.R.E.A.M., National Night Out, Neighborhood Watch, Sex Offender Watch and Shop with a COP. The City of Mesquite departments work closely together when it comes to reaching victims of Domestic Violence, Sexual Assault, and Stalking.

SAFENEST is the oldest, largest, and most comprehensive provider of victim services in Southern Nevada. SafeNest's services are provided through six core programs: shelter, hotline, advocacy, counseling, PS417 and prevention education. SafeNest's services include emergency confidential shelter; a 24-hour crisis hotline; provision of basic needs; legal advocacy; individual and group counseling; community education; culturally-specific outreach programs; information and referrals to community organizations; advocacy within court, law enforcement, and medical entities; support groups; and a counseling program for people who use violence. All services are provided with confidentiality as a high priority. SafeNest's goal is to assist

families from crisis to healing, while empowering victims toward self-sufficiency in violence free lives.

ROLES AND RESPONSIBILITIES:

NOW, THEREFORE, it is hereby agreed that Mesquite Police Department will collaborate with SafeNest to aide and assist Domestic Violence & Sexual Assault victims of Mesquite as follows:

Mesquite Police Department agrees to the following:

- Provide victims with information on SafeNest's services and the contact number for SafeNest's 24-hour crisis hotline
- Maintain a close working relationship with SafeNest's Victim Advocate to better assist victims
- Ensure accountability where appropriate
- Commit to receiving onsite Domestic & Sexual Violence trainings at the Mesquite Police Department
- Maintain confidentiality of information, releasing no information about the victim to any entity unless informed consent through a SafeNest Release of Information has been completed by the survivor

SafeNest agrees to the following:

- Assist victims referred to SafeNest with information about their options, safety assessments, crisis intervention, protection order assistance, advocacy services, community referrals, and/or any other services as appropriate for their situation
- If the survivor is seeking shelter and is an appropriate fit for the program, SafeNest will coordinate with Mesquite Police Department staff for transportation and transfer to SafeNest's shelter
- Provide Domestic & Sexual Violence trainings for Mesquite Police Department as requested
- Maintain confidentiality of information, releasing no information about the victim to any entity unless informed consent through a SafeNest Release of Information has been completed by the survivor.

Each party agrees to identify and comply with all federal and state laws, rules, and regulations that may be applicable related to the disclosure, use, storage, and security of confidential information received. (All information concerning a victim/client, including, without limitation, a client's name and address, whether the information is oral, written, or in some other format, is considered "Confidential Information.")

COMMITMENT TO PARTNERSHIP:

This MOU shall be effective upon the signature of SafeNest and the Mesquite Police Department authorized officials. It shall be in force indefinitely until either party requests termination in writing.

SafeNest and the Mesquite Police Department indicate agreement with this MOU by their signatures.

By_____
Mesquite Police Department

Name and Title: CAPTAIN QUINN ARNOLD

Date 7/20/22

By 8.23.2022
SafeNest

Name and Title: Liz Ortenburger, Chief Executive Officer

Date_____

MEMORANDUM OF UNDERSTANDING
BETWEEN THE HENDERSON POLICE DEPARTMENT,
BOULDER CITY POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT,
S.A.F.E. HOUSE and SAFE NEST.

This Memorandum of Understanding is hereby made and entered into on this 6th day of November 2012 by and among the Henderson Police Department, 223 Lead Street, Henderson, Nevada, the Boulder City Police Department, 1005 Arizona Street, Boulder City, Nevada, Mesquite Police Department, 695 Mayan Circle, Mesquite, Nevada, S.A.F.E. House, 921 American Pacific Drive, Suite 300, Henderson, Nevada, and Safe NEST 2915 W. Charleston, #3A, Las Vegas, Nevada agree to work cooperatively in order to assist victims of domestic violence residing in Boulder City and Henderson, Nevada.

WHEREAS, BOULDER CITY POLICE DEPARTMENT, HENDERSON POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT are the governmental entities responsible for providing certain public safety services within their respective jurisdictional boundaries; and

WHEREAS, BOULDER CITY POLICE DEPARTMENT, HENDERSON POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT, S.A.F.E. HOUSE AND SAFENEST (collectively referred to as "the parties") agree to work cooperatively in order to assist victims of domestic violence, and

NOW, THEREFORE, in consideration of the mutual terms, conditions and covenants set forth below, the parties agree as follows:

The Henderson Police Department, Boulder City Police Department, Mesquite Police Department, S.A.F.E. House and Safe Nest are prepared to provide the designated support as outlined below:

The Henderson Police Department shall:

1.1.

1. Provide briefing training to appropriate Boulder City Police Department, Mesquite Police Department and staff to enhance knowledge and increase understanding of domestic violence advocacy.
2. Provide advocate newsletter publication to Boulder City Police Department and Mesquite Police Department staff.
3. Coordinate service delivery with respective parties on appropriate victim cases.
4. Support and collaborate efforts to assist Boulder City and Mesquite victims of domestic violence.
5. Advocate shall act as a liaison between investigators and victims of domestic violence.

The Boulder City Police Department shall:

1. 2.

1. Provide office space at the Boulder City Police Department for the advocate.
2. Provide all domestic violence police reports to the advocate and allow access to Records Management System.
3. Coordinate service delivery with respective parties on appropriate victim cases.
4. Support and collaborate efforts to assist Boulder City victims of domestic violence.
5. Provide office space to Safe Nest to provide counseling services.

The Mesquite Police Department shall:

1. 2.
    1. Coordinate service delivery with respective parties on appropriate victim cases.
    2. Support and collaborate efforts to assist Mesquite City victims of domestic violence.

S A.F.E. House shall:

1. 3.
    1. Staff a trained advocate with appropriate Henderson Police Department clearance.
    2. Provide training to appropriate Boulder City Police Department staff to enhance knowledge and increase understanding of S.A.F.E. House processes and procedures.
    3. Advocate shall act as a liaison between investigators and victims of domestic violence.
    4. Coordinate service delivery on appropriate victim cases.
    5. Support and collaborate efforts to assist with necessary services to Henderson and Boulder City victims of domestic violence.
    6. Maintain confidentiality of victims until release and waiver signed allowing information to be shared.
    7. Provide specialized advocacy services (CPS Advocate; Bi-Lingual Advocate; Transitional Advocate) to assist with necessary services to clients within the community and the Henderson Police Department.

Safe Nest shall:

1. 4.
    1. Coordinate service delivery which includes, but not limited to, advocacy, counseling, support group and shelter on appropriate victim cases.
    2. Support and collaborate efforts to assist with necessary services to Henderson and Boulder City victims of domestic violence.
    3. Maintain confidentiality of victims until release and waiver signed allow information to be shared.

2.1.
This Memorandum of Understanding shall be effective as of the date of the program implementation.

This agreement may be terminated by either party subsequent to thirty (30) days prior written notice of the termination being served on the other party.

PASSED, ADOPTED and APPROVED this 5 day of February, 2013.

CITY OF HENDERSON

By:_____
ANDY A. HAFEN, MAYOR

By:_____
PATRICK MOERS, CHIEF OF POLICE

ATTEST:

By:_____
SABRINA MERCADANTE, MMC, CITY CLERK

APPROVED AS TO FORM:

By:_____
JOSH M. REID, CITY ATTORNEY

PASSED, ADOPTED and APPROVED this ___ day of _____, 2013.

CITY OF BOULDER CITY

By:_____
ROGER TOBLER, MAYOR

By:_____
~~THOMAS W. EINN, CHIEF OF POLICE~~
J. David Fraser, City Manager

ATTEST:

By:_____
LORENE KRUMM, CITY CLERK

APPROVED AS TO FORM:

By:_____
DAVE OLSEN, CITY ATTORNEY

RESOLUTION NO. 6032

RESOLUTION OF THE CITY COUNCIL OF BOULDER CITY, NEVADA, REPEALING RESOLUTION NO. 5178 AND AGREEMENT NO. 08-1202 IN ITS ENTIRETY AND APPROVING AGREEMENT NO. 13-1454, A MEMORANDUM OF UNDERSTANDING BETWEEN THE HENDERSON POLICE DEPARTMENT, BOULDER CITY POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT, S.A.F.E. HOUSE, AND SAFE NEST TO WORK COOPERATIVELY IN ORDER TO ASSIST VICTIMS OF DOMESTIC VIOLENCE

WHEREAS, the Boulder City Police Department wishes to institute and expand our victim advocacy program to support victims of sexual assault and domestic battery in Boulder City.

WHEREAS, the Memorandum of Understanding, Agreement No. 13-1454 will expand the advocacy program to include multiple organizations. Advocates will assist victims with filing for Temporary Protective Orders, navigating the family court system, getting temporary housing, obtaining temporary financial assistance, understanding the criminal court process along with other needs including counseling services. Boulder City will provide facilities in which advocates can provide such assistance.

NOW, THEREFORE, BE IT RESOLVED that the City Council approves Resolution No. 6032, repealing Resolution No. 5178 and Agreement No. 08-1202 in its entirety and approving Agreement No. 13-1454, a Memorandum of Understanding between the Henderson Police Department, Boulder City Police Department, Mesquite Police Department, S.A.F.E. House, and Safe Nest to work cooperatively in order to assist victims of domestic violence.

DATED and APPROVED this 12th day of February, 2013.

Roger Tobler

Roger Tobler, Mayor

ATTEST:

Lorene Krumm

Lorene Krumm, City Clerk
(Seal)

Mesquite
Nevada

RESOLUTION NO. 767

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESQUITE ADOPTING AN INTERLOCAL AGREEMENT BETWEEN THE HENDERSON POLICE DEPARTMENT, BOULDER CITY POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT AND S.A.F.E. HOUE AND SAFE NEST TO WORK COOPERATIVELY IN ORDER TO ASSIST VICTIMS OF DOMESTIC VIOLENCE RESIDING IN BOULDER CITY, MESQUITE AND HENDERSON, NEVADA.

WHEREAS, BOULDER CITY POLICE DEPARTMENT, HENDERSON POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT are the governmental entities responsible for providing certain public safety services within their respective jurisdictional boundaries; and

WHEREAS, BOULDER CITY POLICE DEPARTMENT, HENDERSON POLICE DEPARTMENT, MESQUITE POLICE DEPARTMENT, S.A.F.E. HOUSE AND SAFENEST (collectively referred to as "the parties") agree to work cooperatively in order to assist victims of domestic violence; and

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Mayor and City Council of the City of Mesquite that the Interlocal Agreement between the City of Mesquite, and the Cities of Henderson and Boulder City is approved.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Mesquite, Nevada on 26th day of February 2013.

CITY OF MESQUITE

Mark Wier, Mayor

ATTEST:

Cherry L. Lawson, City Clerk

APPROVED AS TO FORM:

Cheryl Truman Hunt, City Attorney

I HEREBY CERTIFY that this is a full, true and correct copy of the original on file with the City of Mesquite.

MESQUITE CITY CLERK

PASSED, ADOPTED and APPROVED this 26th day of February, 2013.

CITY OF MESQUITE

By: _____
MARK WIER, MAYOR

By: _____
TROY TANNER, CHIEF OF POLICE

ATTEST:

By: _____
CHERRY LAWSON, CITY CLERK

APPROVED AS TO FORM:

By: _____
CHERYL TRUMAN HUNT, CITY ATTORNEY

PASSED, ADOPTED and APPROVED this ___ day of _____, 2013.

S.A.F.E. HOUSE

By: Julie K. Proctor
JULIE K. PROCTOR, EXECUTIVE DIRECTOR

S.A.F.E. HOUSE, INC.
921 AMERICAN PACIFIC DR., SUITE 300
HENDERSON, NV 89014

PASSED, ADOPTED and APPROVED this 11th day of February, 2013.

SAFE NEST

By: Estelle M. Murphy
ESTELLE M. MURPHY, EXECUTIVE DIRECTOR

SAFE NEST
2915 W. CHARLESTON BLVD., SUITE 3A
LAS VEGAS, NV 89117

MEMORANDUM OF UNDERSTANDING BETWEEN THE NORT H LAS VEGAS POLICE DEPARTMENT AND SAFENEST

This Memorandum of Understanding (MOU) is entered in to by the North Las Vegas Police Department (NLVPD) and SafeNest to establish a procedure for the coordination of victim advocacy services during a domestic violence call.

W I T N E S S E T H:

WHEREAS, SafeNest is Nevada's largest, most comprehensive nonprofit dedicated to ending domestic violence by focusing on five core confidential, trauma-informed services; emergency shelter, 24/7 crisis hotline, counseling, advocacy and prevention education.

WHEREAS, NLVPD provides law enforcement to the North Las Vegas area and has implemented policies and procedures related to domestic violence to improve victim services.

WHEREAS, domestic violence is a priority for both organizations and its existence is contrary to healthy communities, families, and individuals; and

NOW THEREFORE, to express their mutual commitment to providing services to domestic violence victims, NLVPD and SafeNest agree to the following provisions:

1. **NLVPD RESPONSIBILITIES**
   a. To the extent practicable, NLVPD officers will request a SafeNest advocate to meet with a victim at the scene of a domestic violence call. NLVPD officers will not detain the victim while waiting for the SafeNest advocate to arrive.
   b. An NLVPD officer will remain on the scene while the SafeNest advocate privately meets with the victim. If an emergency arises or a supervisor requests the oversight officer to clear the scene, NLVPD will notify the SafeNest advocate prior to clearing.
   c. If a SafeNest advocate cannot respond to the call in a reasonable amount of time, NLVPD will contact the SafeNest Emergency Hotline with the victim's consent and relay the victim's information for follow-up services.

2. **SafeNest RESPONSIBILITES**
   a. When SafeNest receives a request for on-scene victim services, SafeNest will dispatch an advocate within a reasonable amount of time if available. The advocate will meet with the victim privately and provide information regarding SafeNest and other resources available to domestic violence victims. If an advocate is not available to respond to the scene, SafeNest will advise NLVPD and arrange for an advocate to contact the victim when available.

b. SafeNest will maintain victim confidentiality and explain confidentiality to the victim.

3. LIABILITY

No party will be considered the agent of the other for civil liability purposes. Each party will assume full and complete liability for any negligent or wrongful act or omission of any of its employees. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Neither party waives any right or defense to indemnification that may exist in law or equity.

4. THIRD-PARTY BENEFICIARIES

No party intends to benefit any person who is not named as a party to this MOU, to assume any specific duty to provide for the safety of any person or to assume any specific duty to provide for the safety of any person or to assume any other duty beyond that imposed by general law. This MOU is not intended to create any rights, powers or interest in any third party; and, this Agreement is entered into for the exclusive benefit of the undersigned Parties.

5. PERSONNEL OF THE PARTIES

None of the officers, officials, employees, agents, contractors or volunteers of any party to this MOU is or shall be considered to be an officer, employee, agent, contractor or volunteer of any other party to the MOU.

6. TERM, RENEGOTIATION AND RENEWAL

This MOU shall become effective upon the proper execution hereof by the parties and shall remain in effect for a term of one (1) year and will automatically renew for one (1) year terms until otherwise terminated by either party.

7. TERMINATION

This MOU may be terminated without cause by either party upon the delivery of a thirty (30) day written Notice of Termination by the terminating party to the other party. There shall be no penalty for termination of this MOU. All notices shall be deemed to have been given when received by the party to whom it is directed by personal service, hand delivery or certified mail, return receipt requested.

8. CONTACTS FOR NOTICES

All notices required hereunder shall be sent to the following contacts:

a) To Safe Nest:
3900 Meadows Lane
Las Vegas, NV 89107
Telephone: (702) 877-0133

b) To N LVPD:

Chief of Police: Jacqueline Gravatt
2250 Las Vegas Blvd. North
North Las Vegas, Nevada 89030

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be duly executed on the dates written below.

CITY OF NORTH LAS VEGAS,
a Nevada municipal corporation,

(signature from NLVPD forthcoming)

Ryann Juden
City Manager

Jacqueline Gravatt
Chief of Police

Attest:

Jackie Rodgers
City Clerk

Approved as to form:

Micaela Rustia Moore
City Attorney

SafeNest

Liz Ortenburger

Date

VOCA
SAFE NEST
CERTIFICATION OF COLLABORATION

To be completed by applicant agency:
Applicant Agency: North Las Vegas Police Department

In satisfaction of the requirements under this grant program, this agency certifies that it has consulted with North Las Vegas Police Department Victim Services Unit during the course of developing this proposal in order to ensure that our proposed activities are designed to promote the safety, confidentiality, and economic independence of crime victims.

Please provide a brief description of the meaningful consultation and/or collaborative relationship established between the applicant and the local victim service organization identified below:

I am pleased to offer this letter of collaboration in support for your department's work with crime victims, particularly victims of domestic violence. Safe Nest values the partnership with your department in providing shelter, counseling, advocacy, and resources to domestic violence victims from North Las Vegas.

As you know, Safe Nest maintains a shelter and counseling office in Las Vegas for victims of domestic violence. Our agency serves domestic violence victims throughout Clark County. Often cross referrals are made with your Victim Services Unit. We will continue to work closely with you in enhancing the criminal justice response to victims, and welcome your continuing referrals for shelter, counseling, and other victim services provided by Safe Nest.

01/12/2023
DATE

Authorized Signature of Applicant Agency

As a designated representative of Safe Nest a recognized local victim service organization, I certify that the above is an accurate description of the meaningful consultation and/or collaborative relationship established between my agency and the applicant agency Identified above.

Name of Organization: Safe Nest

Name & Title of Signing Authority: Liz Ortenburger, CEO

Signature: _____ DATE: 1.13.23

MEMORANDUM OF UNDERSTANDING (MOU) between

SafeNest

and

The Rape Crisis Center / Signs of Hope

I. PURPOSE & SCOPE

The purpose of this MOU is to identify the roles and responsibilities of each party as they relate to SafeNest providing shelter services for The Rape Crisis Center clients.

In particular, this MOU is intended to:

- Enhance survivors' access to services and shelter while they are receiving services from Rape Crisis Center.
- Increase the overall support and services Rape Crisis Center and SafeNest can provide victims.
- Increase victims' ability to get the resources and support needed to heal from abuse and trauma.

II. BACKGROUND

Established in 1977, SafeNest works to end domestic violence with a comprehensive approach serving victims, batterers, and the children affected by this epidemic. SafeNest provides five major service areas: shelter & transitional housing, crisis hotline, counseling, victim advocacy, and prevention/education.

The Rape Crisis Center (RCC), established in 1974, is focused on helping those in Clark County heal from the trauma of sexual violence. The Rape Crisis Center's mission is offering hope, help and healing to those affected by sexual violence and exploitation, through the core services of prevention, education, advocacy, and counseling.

III. SAFENEST RESPONSIBILITIES UNDER THIS MOU

SafeNest shall undertake the following activities:

- Provide housing for RCC clients who need shelter as determined by RCC staff/advocates. Shelter will be provided at SafeNest's confidential shelter location as available.
- Provide 24/7 front desk response, basic needs, and additional supportive services as needed for clients including:
    - Bedding
    - Clothing
    - Hygiene products
    - Meals
    - Gift cards & bus passes
    - Life Skills Classes
- Provide space for an RCC advocate to meet with clients.

- Assign a SafeNest advocate or support staff member to assist RCC clients if no RCC advocate is available.

IV. THE RAPE CRISIS CENTER RESPONSIBILITIES UNDER THIS MOU

The Rape Crisis Center shall undertake the following activities:

- After completion of a Release of Information by the client, provide all client information to be captured in SafeNest's database including but not limited to client's first & last name and date of birth.
- RCC's advocate or case manager will work with SafeNest's assigned advocate/support staff to develop a communications plan for check-ins and updates regarding the client.
- RCC will provide advocacy and support to the client.

V. BOTH PARTIES RESPONSIBILITIES UNDER THIS MOU

Both parties shall undertake the following activities:

- The Rape Crisis Center and SafeNest will participate in joint awareness efforts to introduce the partnership.
- The two agencies will meet quarterly or more often as needed to evaluate the partnership and share data.

VI. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

1. Any modifications or changes to this MOU require updated signature by both parties.
2. This agreement will remain in place until termination and will be evaluated annually for any necessary updates; either party can terminate the agreement with 30 days' notice.

VII. CONFIDENTIALITY PROVISION

It is understood that one or both parties may need to disclose information concerning its clients to others to arrange for, provide, or obtain services. All information concerning a client (including, without limitation, a client's name and address), whether the information is oral, written, or in some other format, is referred to as "Confidential Information." Each party agrees to implement and enforce measures and procedures reasonably designed:

(a) To assure that access to and use of all confidential information received from the other party will be limited to persons needing the information in direct connection with their duties;
(b) To assure that persons who obtain such confidential information from or through the client or others do not misuse or re-disclose it; and
(c) To assure that such confidential information is otherwise held in strict confidence by the recipient of the information. In addition to complying with the confidentiality requirements established by each respective party, each party agrees to identify and comply with all federal and state laws, rules, and regulations that may be applicable related to the disclosure, use, storage, and security of confidential information received.

VIII. FUNDING

This MOU does not include the reimbursement of funds between the two parties.

IX. EFFECTIVE DATE AND SIGNATURE

This MOU shall be effective upon the signature of SafeNest and The Rape Crisis Center authorized officials. It shall be in force indefinitely until either party requests termination in writing.

SafeNest and The Rape Crisis Center indicate agreement with this MOU by their signatures.

Signatures and dates

SafeNest

Signature _____

Print Name Liz Ortenburger

Title Chief Executive Officer

Date 6.15.21

The Rape Crisis Center

Signature _____

Print Name Daniele Staple

Title Executive Director

Date 6/15/21

Memorandum of Understanding
Between S.A.F.E. House and Safe Nest

S.A.F.E. House and Safe Nest agree to work in collaboration to enhance services for domestic violence victims and their families residing in Southern Nevada.

S.A.F.E. House is a community based organization committed to Stop Abuse in the Family Environment through confidential and safe domestic violence shelter, supportive services, crisis hotline, counseling and advocacy for women, children and men, and community outreach and education. S.A.F.E. House has served Southern Nevada since 1995.

Safe Nest (Temporary Assistance for Domestic Crisis, Inc) is a community based organization whose mission is to be the leading advocate in promoting the eradication of domestic violence by providing confidential assistance including shelter, food, clothing, counseling, education, and other services to individuals experiencing domestic violence while maintaining the highest respect and dignity for its clients. Safe Nest has been providing services in Southern Nevada since 1977.

S.A.F.E. House and Safe Nest are equally committed to insuring immediate safety for domestic violence victims and their children, providing access to and accommodation in confidential undisclosed safe shelters, resources for their immediate needs and services support for victims in their efforts to break the cycle of violence and abuse. Both organizations are members of and have held leadership roles in the Nevada Network Against Domestic Violence and the agencies jointly participate in community coalitions and task forces that serve victims of domestic violence. Both agencies are equally designated by the State of Nevada in their grant obligations as the only two non-profit organizations with undisclosed and confidential shelter sites to serve the needs of domestic violence victims in Clark County, Nevada.

The strategic locations and size of each organization's shelters serves as an essential element in the success of the respective organizations collaboration, with Safe Nest shelters located in Las Vegas and S.A.F.E. House located in the southeast, Henderson. Together the two agencies maintain 141 available beds to support Southern Nevada's efforts to provide safety and essential services for victims of domestic violence and their children.

As a partner committed to insuring the safety of victims of domestic violence and their children and assisting domestic violence victims Safe Nest agrees to:

- Coordinate the safety and shelter needs of victims of domestic violence as needed with S.A.F.E. House Emergency Services Program;
- Provide victims of domestic violence the S.A.F.E. House crisis hotline number when appropriate;
- Insure smooth transition of services when S.A.F.E. House clients are relocated to the Safe Nest shelter due to geographic issues, availability of space, or safety and security issues;
- Provide S.A.F.E House Emergency Services staff with updated Safe Nest services information;
- Participate in joint in service trainings to community when requested;

As a partner in assisting domestic violence victims S.A.F.E. House agrees to:

- Coordinate the safety and shelter needs of victims of domestic violence as needed with Safe Nest Emergency Services Program;
- Provide victims of domestic violence the Safe Nest crisis hotline number when appropriate;
- Insure smooth transition of services if Safe Nest clients are relocated to the S.A.F.E House shelter due to geographic issues, availability of space, or safety and security issues;
- Provide Safe Nest Emergency Services staff with updated S.A.F.E. House services information;
- Participate in joint in service trainings to community when requested;

S.A.F.E House and Safe Nest agree to provide mutual clients with the opportunities and tools needed to insure personal and family safety, to coordinate efforts to provide families with needed services, and to identify gaps in services.

Confidentiality Provision

The arrangements between both parties contemplate that one or both parties will disclose information concerning its clients to other in an effort to arrange, provide or obtain services. All information concerning a client of a party (including without limitation, a client's name and address), whether the information is oral, written or in some other format, is hereinafter referred to as "Confidential Information." Each party agrees to implement and enforce measures and procedures reasonably designed:

(a) to assure that access to and use of all Confidential information received from the other party will be limited to persons having a need for the information in connection with their duties for the recipient;
(b) to assure that persons who obtain such Confidential Information from or through the recipient (including, without limitation, officers and employees of the recipient) do not misuse or re-disclose it; and
(c) to assure that such Confidential Information is otherwise held in strict confidence by the recipient. In addition to complying with the Minimum Confidentiality Requirements, each party agrees to identify and comply with all federal and state laws, rules and regulations that may be applicable from time to time to the disclosure, use, storage, and security of Confidential Information received from the other party.

The agreements in this paragraph are not intended and shall not be constructed to prohibit a party to this agreement or any other person from reporting incidents of suspected child abuse or neglect to appropriate authorities pursuant to NRS Chapter 432B.

Estelle Murphy 2/13/2014
Estelle Murphy Date
Safe Nest

Julie Proctor 2/13/2014
Julie Proctor Date
S.A.F.E. House

MEMORANDUM OF UNDERSTANDING

This memorandum of understanding (MOU) is entered the date below written by and between The Cupcake Girls, a Nevada corporation and SafeNest, a Nevada corporation ("Agency"). Unless otherwise stated, this document is not a binding legal agreement conferring any enforceable legal rights but is rather a statement of cooperation and mutual support between the parties designed to facilitate their work in providing services to victims of Domestic Violence as stated below.

The Cupcake Girls is a non-profit organization provides direct help services to sex trafficking victims and sex industry workers Las Vegas as well as other areas of Nevada. The Cupcake Girls offer resources and referral including: therapy, crisis care, dental care, domestic violence care, financial aid, GED preparation, Government assistance, Inpatient programs, LGTBQ advocacy, life coaching, medical care, mental health support, mentorship & advocacy, nutrition and dietician care, parent & child resources, substance abuse counseling, suicide awareness & screening, counseling, tax assistance, trauma support and tutoring.

Agency agrees to collaborate in general and consequently agrees to:

- With respect to clients referred to Agency by The Cupcake Girls as to who agency agrees to provide services, Agency shall provide on a pro bono basis:
    - Crisis advocacy which may result in housing for women and children fleeing Domestic Violence;
    - Communicate with The Cupcake Girls staff to ensure there is no duplication of services;

As to such client referrals, The Cupcake Girls agrees to provide the following services:

- Provide directly or indirectly, services to human trafficking victims, unless otherwise arranged;
- Providing Emotional, Mental, Physical, Spiritual, Social, and Holistic Healing to victims of human trafficking;
- Providing Leadership and Career Training to women in our Intensive Case Management and Referral Programs;
- Providing Mental Health Counseling, Trauma Therapy, Fitness and Nutrition, Domestic Violence Education, Sex Trafficking Education, Mentoring, and Advocacy to women in our Intensive Case Management and Referral Programs;
- Communicate with Safe Nest to ensure there is no duplication of services;

Duration: From October 25, 2018 through October 25, 2020

Barring cancellation, the MOU shall continue until the end of the program period. The MOU will be reviewed at the end of this time period and/or throughout the program period, as needed.

Terms of Cancellation:
If either party chooses to cancel this MOU before the program period ends, thirty (30) days advance written notice to the other party must be given as follows:

Agency Name:

SafeNest
3900 Meadows Ln,
Las Vegas, NV 89107

The Cupcake Girls
3110 S. Valley View Blvd, Suite 201
Las Vegas, NV 89102

Indemnification:
Each party shall defend, indemnify and hold harmless the other party, its agents, employees and volunteers from and against all claims, actions, suits, liens, judgments, costs and expense of any kind, including reasonable attorney's fees, resulting from the negligence or willful misconduct of the party from whom indemnity is sought.

By signing here, each party signifies approval of the collaboration as described in this document:

Party Agency/Individual:

Printed Name	Title	Signature	Date
Liz Orkenburger	CEO		10.30.18

The Cupcake Girls:

Printed Name	Title	Signature	Date
Jenny Fay	Las Vegas City Director	Jenny Fay	10-29-18

AGREEMENT

THIS AGREEMENT ("Agreement") is made by and between (A) The Salvation Army, a California corporation, located at 30840 Hawthorne Blvd., Rancho Palos Verdes, California 90275 and designated by Federal Employer Identification Number 94-1156347 ("TSA"), acting through its SEEDs of Hope Program; and (B) Safe Nest ("Collaborator"). (Collectively, TSA and Contractor shall be referred to as "the Parties," and either individually shall be a "Party.")

WHEREAS TSA and Collaborator have identified substantially similar goals to serve the community in which they both currently operate; and

WHEREAS TSA and Collaborator wish to continue to work separately toward those goals but could each benefit by the coordination of certain services; and

WHEREAS Collaborator represents to TSA that the information indicated applies to Collaborator:

Type of Entity:
- ☐ Individual
- ☐ Sole proprietorship
- ☐ Corporation, ☒ nonprofit ☐ for profit organized under the laws of the State of Nevada
- ☐ Partnership organized under the laws of the State of Nevada

Employer Identification Number:

NOW THEREFORE, the Parties hereto agree as follows:

1. Scope of Services. TSA and Collaborator will work together as they determine possible, each in its individual discretion and subject to the terms and conditions of agreements, as well as the applicable federal, state, and local laws and regulations that govern the Parties' individual operations. TSA shall provide the services described in Exhibit **A**, and Collaborator shall provide the services described in Exhibit **B**, both attached hereto and made a part hereof as though set forth in full.

2. No Partnership, No Joint Venture, No Employment. Each Party represents that does not intend to create a partnership or joint venture and the Parties agree that nothing in this agreement shall be construed to create a partnership or joint venture between the Parties. Each Party is providing services separately for the community, as more particularly described below, and not as an employee or agent of another Party. Each Party shall be wholly responsible for its own work, which is neither directed by nor under the control of any other Party.

    a. Employees furnished by either Party ("Furnishing Party"), if any, shall be deemed solely those of Furnishing Party and under Furnishing Party's exclusive control. Furnishing Party shall assume exclusive responsibility (i) for payment of the salaries or wages of said employees, and (ii) to satisfy any legal obligations or reports relating to their employment, including but not limited to Social Security, unemployment insurance, workers' compensation, federal or state tax–withholding requirements, tax obligations, and any related reporting requirements.

    b. All employees of the Parties shall be bound by this Agreement. Neither Party nor its employees shall be entitled to workers' compensation, employee medical-plan benefits, or any other employment benefits that the other Party provides to its regular, full-time employees.

    c. The Parties expressly represent and warrant to each other that: (1) each Party is not and shall not be construed to be an employee of the other and that each Party is solely responsible for its actions

and inaction; (2) each Party shall act not as an employee or agent of the other; and (3) neither Party is authorized to enter into contracts or agreements on behalf of the other Party or to otherwise create obligations of the other Party of any kind to third parties.

3. Term of Contract. The term of this contract shall be from January 1, 2023, to December 31, 2025. Notwithstanding the foregoing, this Agreement may be terminated at the convenience of either Party on thirty (30) days' written notice to the other Party. On termination, each Party shall cease to perform any additional services. Termination shall not provide cause to give either Party a claim for damages for work to be performed after the time that notice of termination is served.

4. Compensation and Payment. The Parties agree that no payments shall be exchanged for the performance of services rendered by the Parties under this Agreement.

5. Indemnification and Legal Compliance.

   a. Each Party (the "Indemnifying Party") shall indemnify, hold harmless, and, at the request of the other Party, defend the other Party (the "Indemnified Party") from and against any and all claims, losses, liabilities, penalties, costs, and expenses, including reasonable attorneys' fees, established by judgment, alternative-resolution award, or determination of any administrative or regulatory body asserting authority over either Party or the subject matter of this Agreement, arising from (a) any material breach of any provision of this Agreement or (b) the negligence or willful misconduct in the performance of obligations hereunder by the Indemnifying Party or any employee, agent, or other representative of the Indemnifying Party.

   b. The provisions of this Section 5 shall survive the expiration or termination of this Agreement with respect to any claims or liability arising prior to such expiration or termination.

   c. Each Party agrees, represents, and warrants to the other that it will abide by any and all laws, regulations, or other legal requirements applicable to it performing this Agreement. Each Party represents and warrants that it is not debarred or suspended from contracting with any government entity, and each Party will inform the other within five days if it becomes so. Each Party will notify the other within five days if it becomes subject to an investigation regarding its compliance with any laws, regulations, or other legal requirements applicable to its performance of services under this Agreement.

6. Insurance.

   a. TSA shall obtain and maintain throughout the term of this Agreement policies of insurance as required by law and described more particularly below:

      ☒ Commercial General Liability insurance: said policy shall be written with limits no less than $1,000,000 per occurrence and $1,000,000 general aggregate.

      ☒ Business/Commercial Automobile Liability insurance; said policy shall be written with a combined single limit of no less than $1,000,000.

      ☒ Worker's Compensation insurance shall be written with limits in conformity with the laws of the state in which services are performed.

      ☒ Professional Liability insurance: said policy shall be written with limits no less than $1,000,000 per claim.

      Initials _____/_____.

   b. Collaborator shall obtain and maintain throughout the term of this Agreement policies of insurance as required by law and described more particularly below:

☒ Commercial General Liability insurance: said policy shall be written with limits of no less than $1,000,000 per occurrence and $1,000,000 general aggregate.

☒ Business/Commercial Automobile Liability insurance; said policy shall be written with a combined single limit of no less than $1,000,000.

☒ Worker's Compensation insurance shall be written with limits in conformity with the laws of the state in which services are performed.

☒ Professional Liability insurance: said policy shall be written with limits no less than $1,000,000 per claim.

Initials _____/_____.

7. Additional Provisions. Collaborator acknowledges that this Agreement ☐ is ☒ is not subject to the provisions of one or more agreements for funding, attached hereto as Exhibit(s) and made a part hereof as though set forth in full. If this Agreement is subject to such provisions, then Collaborator represents that Collaborator has read and agrees to comply with them in any way that they are applicable to Collaborator and as further made applicable to Collaborator by virtue of this Agreement. Initials _____/_____.

8. Reports and Auditing. Each Party, when requested, shall provide written reports to the other with respect to the services rendered hereunder. Each Party agrees to make available to the other Party all records necessary to verify its compliance with this Agreement, including, but not limited to schedules, wage records, payment records, receipts, and financial statements, all upon reasonable written notice or as required by law. Each Party agrees that any documents or records prepared for or provided to the other under this Section 8 will remain confidential unless otherwise required by law or expressly agreed in writing by the disclosing Party.

9. Confidentiality. Each Party agrees to abide by any requests for confidentiality that the other should make, provided that the requests are specific and directed to services or documents, including correspondence and emails. The Parties agree to treat all information related to third parties served under the scope of services of this Agreement as confidential, and each Party further agrees not to disclose such information without the prior, written consent of the person served and the other Party to this Agreement. The nature of the services provided under this contract ☐ does ☒ does not implicate the provisions of confidentiality laws or regulations requiring a specific kind of contract governing information sharing between the Parties.

   The identities of either Party's clients and/or specifics about their circumstances shall not be disclosed to any other party, their representatives or affiliates without the written consent of the client. A client must give informed, time-limited consent by completing and signing a Release of Information form prior to the sharing of any information about them. Once the Release of Information has been completed and signed, information may be exchanged for the purposes of coordinating services for the client as pursuant to Exhibits A and B.

10. Subcontracting and Assignment. Neither Party may subcontract, delegate, nor assign any right or obligation under this Agreement to any third party without the prior, express, written consent of the other Party. Any such attempt to assign, delegate, or subcontract without proper approval shall be void.

11. No Third-Party Beneficiary. This Agreement is made solely for the benefit of the Parties, including their respective successors and assigns subject to the terms of this Agreement, and no other person or entity may have or acquire any right by virtue of this Agreement, including without limitation those clients served under its scope of work.

12. Conflict of Interest. Each Party shall timely disclose to the other any relationship with any third party creating a potential conflict of interest, including other employment relationships, contracts, family, and business associations by which the disclosing Party benefits, directly or indirectly, or has an interest, financial or otherwise. Each Party represents that there is no actual conflict of interest between its engagements, employments, or familial or contractual relationships with third parties and the other Party.

13. Governing Law. This Agreement shall be governed according to the laws of the state in which services are performed.

14. Entire Agreement. This Agreement and the exhibits identified herein constitute the entire understanding between the Parties hereto and supersede all previous agreements, promises, representations, understanding, and negotiations, whether written or oral, including without limitation any previous version of this or any other document, signed or unsigned, including correspondence and emails. Any revisions to this Agreement shall be in writing and executed and dated by authorized representatives of both Parties hereto.

15. Severability. If any provision herein shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

16. Notices. Written notice by either Party to the other shall be effective three business days after mailing by registered mail to:

    If to TSA:

    Divisional Secretary of Business
    2707 E Van Buren St.
    Phoenix, AZ 85008

    with copy to

    The Secretary for Business Administration
    The Salvation Army
    30840 Hawthorne Blvd.
    Rancho Palos Verdes, California 90275

    If to Collaborator:

    Safe Nest
    3900 Meadows Lane
    Las Vegas, NV 89107

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date last below written:

THE SALVATION ARMY
a California corporation

(Signature from TSA forthcoming)

By: _____

Its: _____

Attest: _____

Its: _____

Dated: _____

Safe Nest

Collaborator

By: Liz Ortenburger

Its: Chief Executive Officer

Dated: 1·27·23

Exhibit A

Safe Nest is the oldest and largest domestic violence agency in Southern Nevada. Safe Nest's comprehensive services are provided through five core programs: shelter, hotline, advocacy, counseling, and prevention education. Safe Nest's services include emergency confidential shelter; transitional housing for survivors; a 24-hour crisis hotline; provision of basic needs; legal advocacy; protection order assistance; individual and group counseling; community education; culturally specific outreach programs, information and referrals to community organizations; advocacy with law enforcement, criminal justice entities, medical, and mental health professionals; and a batterer's intervention program. All services are provided with confidentiality as a high priority.

With respect to clients referred to Safe Nest by TSA as to whom Safe Nest agrees to provide services, Safe Nest shall:

- Provide culturally appropriate assessments, individual, and group counseling free to victims of human trafficking who have experienced domestic violence, as available.
- Provide emergency shelter and/or housing supports to adult human trafficking victims who have experienced domestic violence and their pets according to the agency's guidelines and program availability.
- Communicate with TSA staff to ensure there is no duplication of services.
- Follow victim response protocols and maintain confidentiality and safety agreements.
- Provide domestic violence training opportunities for TSA staff.
- Safe Nest agrees that there is no minimum or maximum number of clients that can be served under this agreement.
- Perform other roles and duties, as agreed.

Exhibit B

As to such client referrals, TSA agrees to provide the following services:

- Provide comprehensive case management services to coordinate any additional needs.
- Provide shelter to adult human trafficking victims and pets as available.
- Provide food and necessities, as available, to trafficking victims placed in shelter.
- Provide, directly or indirectly, services to human trafficking victims, unless otherwise arranged.
- Communicate with Safe Nest staff to ensure there is no duplication of services.
- Follow victim response protocols and maintain confidentiality and safety agreements.
- Provide training opportunities for organizational staff of the agency that will be providing direct services to human trafficking victims.
- Provide informational resources or aid in finding program-related informational resources.
- Participate in community awareness activities.
- Perform other roles and duties, as agreed.

Eighth Judicial District Court, Clark County, Nevada
Memorandum of Understanding

The Eighth Judicial District Court (EJDC) provides Odyssey Access to Justice Partners at different levels of government. This Memorandum of Understanding (MOU) must be executed before access is granted to enhance EJDC security, and to ensure agencies are aware of their responsibilities. Upon approval of this MOU, a unique agency PassKey will be issued to a designated Court/Agency liaison which will be used by the EJDC to validate the legitimacy of Justice Partner Agency access requests.

WHEREAS, Safe Nest **(name of agency)** is requesting elevated access to the Eighth Judicial District Court Odyssey Portal, and authorizes Tammy Cutler as the designated Court/Agency liaison, and

WHEREAS, Agency agrees that the standard access as designated at https://www.clarkcountycourts.us/Portal/docs/PortalAccessSummaryPublic.pdf will be assigned as access requests are approved by the EJDC. Access requests beyond the agency standard will not be automatically approved; and,

WHEREAS, Agency understands that upon approval of this MOU the EJDC will issue a PassKey unique to the agency to the above-named Court/Agency liaison, and agrees they are responsible for the following:

1. Safeguarding PassKey
2. Providing PassKey only to current, permanent employees of the Agency that are authorized to have extended access as outlined in this MOU; and,

WHEREAS, Agency understands that Agency PassKeys will be recycled at pre-determined intervals. Agency is responsible for safeguarding and dissemination of the most current PassKey issued by the EJDC; and,

WHEREAS, Agency must promptly notify the Court Help Desk at courthelpdesk@clarkcountycourts.us if there are any changes to the individual designated as the Court/Agency liaison; and,

WHEREAS, Agency must promptly notify the Court Help Desk at courthelpdesk@clarkcountycourts.us when employees with Portal access are separated from the Agency; and,

WHEREAS, Agency FURTHER agrees that they are responsible for the following:

1. Complying with EJDC, County Policy and County code, as well as State and Federal laws applicable to the use of Court & County resources & data.
2. Safeguarding volumes, directories, and files to which the agency has been granted access in accordance with rights and permissions granted by EJDC and other departments owning the data.
3. Safeguarding passwords and other access control information-related system or network access.
4. Ensuring that all computers accessing the Odyssey system are configured in a manner compliant to NCJIS/CJIS security policies, including the use of regularly updated, approved anti-virus software or other next-gen anti-virus endpoint protection solution.
5. Ensuring that any changes made to the system configuration of computers accessing the Odyssey system that may alter security parameters in conflict with the NCJIS/CJIS security policies require the permission of authorized EJDC system administrators.

6. Using access only for purposes for which it is authorized, and primarily for County-related activities.
7. Representing himself/herself truthfully in all forms of electronic communication. Users must not misrepresent themselves as others, and must not cause a system to assume the network identity or source address of another computer or network resource.
8. Respecting privacy of electronic communications. Agency employees must not obtain or attempt to intercept, inspect, or distribute any electronic communication or information for which they are not authorized to view, including information deemed confidential by law.
9. Respecting the physical hardware and network configurations of EJDC and County-owned networks by not extending the physical network on which their system resides.

IT IS HEREBY AGREED that Agency and the EJDC will comply with this Memorandum of Understanding.

NAME OF AGENCY/JUSTICE PARTNER SafeNest

ADDRESS 3900 Meadows Lane

TELEPHONE NUMBER 702-821-2748

EMAIL ADDRESS TCut@safenest.org

NAME & TITLE Liz Ortenburger, CEO

DEPARTMENT HEAD'S SIGNATURE _____ CEO

Name Title

EIGHTH JUDICIAL DISTRICT COURT

Steven D. Grierson, Court Executive Officer

MEMORANDUM OF UNDERSTANDING

Between

Safe Nest, Temporary Assistance for Domestic Crisis, Inc. (TADC), Clark County District Attorney's Office, Domestic Violence Unit and Clark County Victim Witness Assistance Center

This Memorandum of Understanding (MOU) memorializes the on-going partnership, developed in 2007, between Temporary Assistance for Domestic Crisis, Inc. dba Safe Nest (Safe Nest), and Clark County, by and through the Clark County District Attorney's Office and its Victim Witness Assistance Center.

The Clark County District Attorney's Office, Domestic Violence Unit, Clark County Victim Witness Assistance Center and Safe Nest maintain the agreement to work collaboratively to enhance the safety of and increase the positive outcomes for domestic violence and/or sexual assault victims, and their families.

Roles and responsibilities are defined as follows:

Safe Nest agrees to:

1. Provide 2 Victim Advocates for victims and/or witnesses of domestic violence or sexual assault. At least one victim advocate will be bi-lingual (English/Spanish). The Victim Advocates will be employees of Safe Nest and supervised solely by Safe Nest's Advocacy Director.

   The Victim Advocates are neither employees of nor report to Clark County, Clark County District Attorney's Office or Clark County Victim Witness Assistance Center. The Clark County District Attorney's Office will be able to request the removal of the Victim Advocates if the terms of this agreement are not met, and may at any time withhold access to the District Attorney's premises if, in the discretion of the District Attorney, such action is in the best interest of the District Attorney's office or the public.

2. Coordinate quarterly meetings with the Team Chief of the Domestic Violence Unit, the Victim Witness Program Administrator and Safe Nest Director of Advocacy Services. These meetings will be focused on assessing and improving the collaborative process.

3. The Victim Advocates will perform the following functions:

   A. Establish contact with Victims and Witnesses involved in domestic violence or sexual assault related crimes.
   B. Assess the needs of Victims and Witnesses and perform any necessary crisis intervention.

C. Provide Victims and Witnesses with appropriate information, referrals and facilitated access to other community services.
D. Assist victims in obtaining all available legal remedies and victim related financial compensation.
E. Attend daily court hearings and provide assistance requested by the prosecutor.
F. Prepare Victims and Witnesses for and provide them with essential support throughout the criminal justice process as needed.
G. Maintain the confidentiality of information provided to the Victim Advocate by the Clark County District Attorney's Office.
H. Serve as a resource for and liaison to the Clark County District Attorney's Office, Domestic Violence Unit personnel to enable attorneys to carry out their duties by:

    i. Assisting in contacting victims.
    ii. Providing support during court proceedings.
    iii. Developing and presenting instruction on domestic violence when appropriate or requested by Unit personnel.
    iv. Responding to attorney queries regarding domestic violence services, dynamics, etc.
    v. Participating in briefings as appropriate or requested by the Unit.
    vi. Facilitating Department access to other available Safe Nest information or services.
    vii. Utilizing the Client Limited Release of Information form created to adhere to VAWA guidelines (Attachment A).

Clark County District Attorney agrees to:

1. Make available an appropriate space, administrative support as required and **limited support services (utilities, local phone service) for the Victim Advocate** to carry out their duties and afford the victim all possible confidentiality and privacy.

2. Ensure access to case information that is necessary for the Victim Advocates to carry out their professional duties. All documents related to the cases must remain on the premises of the Clark County District Attorney's Office, except for No Contact order documentation which is signed by the Judges and uploaded into Odyssey and/or Just Ware.

3. Attend quarterly meetings with the Safe Nest Director of Advocacy Services and the Victim Witness Program Administrator to assess and improve the collaborative process.

4. Provide feedback on the contributions made by Safe Nest advocates via comment sheets provided by Safe Nest.

5. Comply with Violence Against Women Act confidentiality policies as set forth below.

Violence Against Women Act Confidentiality Policies

Victim Advocate primary goals are to obtain sufficient information from victims to conduct lethality assessment, provide subsequent safety planning and to address other (perhaps long-term) needs of the victim. Another goal is to encourage the victim to consent to sharing information which may aid in prosecution. The Client Limited Release of Information forms provide an opportunity for limited release of information to assist prosecution.

Both parties to this Memorandum of Understanding will abide by the following confidentiality guidelines.

Statements made by a victim or survivor of domestic violence to a Safe Nest Victim Advocate will be treated as confidential communication. (All Victim Advocates employed by Safe Nest are qualified as a "domestic violence advocate" under NRS 49.2541). As such, any information disclosed to the advocate will not be released to a prosecutor or any other source barring the existence of one of the following conditions:

- Permission to release information is granted by the victim/survivor after informed consent is provided in writing utilizing Safe Nest's Client Limited Release of Information document. For the purpose of this project informed consent is achieved when the following criteria has been met:

  1. The situation is explained carefully and in detail.
  2. The information is provided to the client in a language and style that client understands.
  3. Any and all of the client's questions were diligently elicited and answered.
  4. The client has the opportunity to decline giving permission to release information.
  5. The client has opportunity to rescind the permission to release information at the client's discretion. (In the event this occurs, the Advocate will sign and date the document and note "VOID" in large letters across the face of the document.)
  6. The Victim Advocate signs and dates the document.
  7. The client indicates by signature that the previous actions have taken place.

- There exists a *court order* requesting specific information.

- Where disclosure is required by law.

- Special circumstances:
  1. if and when child abuse is initially disclosed
  2. if and when elder abuse is initially disclosed

This Memorandum of Understanding shall be effective as of the date of signing and supersedes any previous MOUs. The MOU will be reviewed at least biennially for any material changes program.

This agreement may be terminated by either party subsequent to a thirty (30) day prior written notice of the date of cancellation being served on the other party. No element of this agreement will be construed to imply any form of financial or monetary obligation or liability, or to confer on one party the capacity to represent or act as an agent of the other.

Authorized signatures:

Clark County District Attorney's Office
Las Vegas, Nevada

By: _____

Date: 4/29/21

Safe Nest: TADC
Las Vegas, Nevada

By: _____

Date: 4·28·21

MEMORANDUM OF UNDERSTANDING

Safe Nest, Temporary Assistance for Domestic Crisis, Inc. (TADC) and the Las Vegas City Attorney's Office, Criminal Division

This Memorandum of Understanding ("MOU") memorializes a partnership between Temporary Assistance for Domestic Crisis, Inc., d/b/a Safe Nest ("Safe Nest"), and the City of Las Vegas, by and through the Las Vegas City Attorney's Office, Criminal Division ("City").

The City and Safe Nest maintain the agreement to work collaboratively to enhance the safety of and increase the positive outcomes for domestic violence victims and their families.

Roles and responsibilities are defined as follows:

Safe Nest agrees to:

1. Provide one (1) Victim Advocate for victims and/or witnesses of domestic violence. This Victim Advocate shall have at least one year of experience providing direct services to victims of domestic violence and will be bi-lingual (English/Spanish). The Victim Advocate will be employees of Safe Nest and supervised solely by Safe Nest's Director of Advocates.

   The Victim Advocates are neither employees of, nor report to, the City. The City will be able to request the removal of the Victim Advocate if the terms of this MOU are not met, and may at any time withhold access to the City Attorney's premises if, in the discretion of the City Attorney or his designee, such action is in the best interest of the City Attorney's Office or the public.

2. Coordinate quarterly meetings with the Assistant City Attorney in charge of the Criminal Division, the City Attorney Victim-Witness Advocates, and Safe Nest Director of Advocacy Services. These meetings will be focused on assessing and improving the collaborative process.

3. The Victim Advocates will perform the following functions:

   A. Establish contact with victims and witnesses involved in domestic violence cases, including initiating contact with victims and obtaining information from victims at the beginning of the criminal justice process. This includes the completion of intake worksheets (Attachment A) to assist attorneys with charging and disposition decisions of domestic violence cases (subject to the Confidentiality Policies herein);

B. Assess the needs of victims and witnesses and perform any necessary crisis intervention;
C. Provide victims and witnesses with appropriate information, referrals and facilitated access to other community services;
D. Assist victims in obtaining all available legal remedies and victim related financial compensation (without giving legal advice);
E. Attend daily court hearings and provide assistance requested by the attorneys and City Attorney Victim-Witness Advocates;
F. Prepare victims and witnesses for, and provide them with, essential support throughout the criminal justice process as needed;
G. Maintain the confidentiality of information provided to the Victim Advocate by the Las Vegas City Attorney's Office; and
H. Serve as a resource for and liaison to the Las Vegas City Attorney's Office personnel to enable attorneys to carry out their duties by:

i. Assisting in contacting victims;
ii. Providing support during court proceedings;
iii. Developing and presenting instruction on domestic violence when appropriate or requested by office personnel;
iv. Responding to attorney queries regarding domestic violence services, dynamics, etc.;
v. Participating in briefings as appropriate or requested by the office;
vi. Facilitating department access to other available Safe Nest information or services; and
vii. Utilizing the Client Limited Release of Information (Attachment B) form created to adhere to VAWA guidelines.

<u>The City agrees to:</u>

1. Make available an appropriate space, administrative support as required and **limited support services (utilities, local phone service) for the Victim Advocate** to carry out their duties and afford the victim all possible confidentiality and privacy.

2. Ensure access to case information that is necessary for the Victim Advocates to carry out their professional duties. All documents related to the cases must remain on the premises of the Las Vegas City Attorney's Office, Criminal Division.

3. Attend quarterly meetings with the Safe Nest Director of Advocacy Services and City Attorney Victim-Witness Advocates to assess and improve the collaborative process.

4. Provide feedback on the contributions made by Safe Nest advocates via comment sheets provided by Safe Nest.

5. Comply with Violence Against Women Act confidentiality policies as set forth below.

Violence Against Women Act Confidentiality Policies

Victim Advocate primary goals are to obtain sufficient information from victims to conduct lethality assessment, provide subsequent safety planning and to address other (perhaps long-term) needs of the victim. Another goal is to encourage the victim to consent to sharing information which may aid in prosecution. The Client Limited Release of Information forms provide an opportunity for limited release of information to assist prosecution.

Both parties to this Memorandum of Understanding will abide by the following confidentiality guidelines.

Statements made by a victim or survivor of domestic violence to a Safe Nest Victim Advocate will be treated as confidential communication. (All Victim Advocates employed by Safe Nest are qualified as a "victim's advocate" under NRS 49.2545). As such, any information disclosed to the advocate will not be released to a prosecutor or any other source barring the existence of one of the following conditions:

* Permission to release information is granted by the victim/survivor after informed consent is provided in writing utilizing Safe Nest's Client Limited Release of Information document (copies in English and Spanish attached) or read to a victim and verbal consent is obtained. For the purpose of this project informed consent is achieved when the following criteria has been met:

1. The situation is explained carefully and in detail;
2. The information is provided to the client in a language and style that client understands.
3. Any and all of the client's questions were diligently elicited and answered;
4. The client has the opportunity to decline giving permission to release information.
5. The client has opportunity to rescind the permission to release information at the client's discretion. (In the event this occurs, the Advocate will sign and date the document and note "VOID" in large letters across the face of the document or otherwise note that verbal consent has been rescinded);
6. The Victim Advocate signs and dates the document or notes the date, time, and scope of verbal consent; and

7. The client indicates by signature that the previous actions have taken place or is informed that their verbal consent has been noted.

- The above criteria does not have to be met if there is a *court order* directing the disclosure of specific information.
- Special circumstances:

    1. If and when child abuse is initially disclosed.
    2. If and when elder abuse is initially disclosed.

This MOU shall be effective as of the date of signing and supersedes any previous MOU's. The MOU will be reviewed at least biennially for any material program changes.

This MOU may be terminated by either party with thirty (30) day prior written notice of the date of cancellation being served on the other party. No element of this MOU will be construed to imply any form of financial or monetary obligation or liability, or to confer on one party the capacity to represent or act as an agent of the other.

Authorized signatures:

City of Las Vegas

By: Jorge Cervantes

Printed Name: Jorge Cervantes

Title: City Manager

Date: 6/27/22

Temporary Assistance for Domestic Crisis, d/b/a Safe Nest

By: Liz Ortenburger

Printed Name: Liz Ortenburger

Title: CEO

Date: 6.21.2022

ATTACHMENT A

LAS VEGAS CITY ATTORNEY
Domestic Violence Victim Intake Form

Case No: _____

Event No: _____

Date: _____ Date of incident: _____ Dept. No: _____ Court Date: _____

Victim Name: _____ Gender: _____ Contact Unsuccessful: ☐

☐ Same as Report ☐ New Address: _____

City: _____ State: _____ Zip: _____

Tel. No: _____ Email: _____

Employer _____ Tel. No. _____

What is your preferred method of communication? ☐ Phone ☐ Email ☐ Mail ☐ Work

Friend or relative contact: _____ Number: _____

Are you currently living with the defendant? ☐ Yes ☐ No

Do you have an alternative *safe* place to stay? ☐ Yes ☐ No

Are you disabled or need language assistance? ☐ Yes ☐ No If yes, explain: _____

What victim's relationship to the defendant?

[ ] Married [ ] Divorced [ ] Dating (if so, how long) _____
[ ] Former Partner [ ] Intimate Partner [ ] Other (please specify) _____

Are there any children in common with defendant? ☐ Yes ☐ No If yes, how many? _____
Do you have, or are you in the process of getting a Family Court Order? ☐ Yes ☐ No

Do you have a Temporary Protection Order? ☐ Yes ☐ No If yes, when does it expire? _____

Have you had any contact with the defendant since the incident? ☐ Yes ☐ No

Is the victim recanting? If so, why?	What is the victim relationship now w/Defendant?
Is victim financially dependent on Defendant? ☐ Yes ☐ No ☐ Unknown	

Was this the first incident? ☐ Yes ☐ No If no, were police contacted before? _____

The following information is regarding the defendant: Name: _____

Since the incident, has person possess, and/or is known to possess a firearm? ☐ Yes ☐ No ☐ Unk.

Does this person have a substance abuse problem? ☐ No ☐ Yes: ☐ Alcohol ☐ Drugs ☐ Unknown

Does this person have a history of *clinically diagnosed* mental health problems? ☐ Yes ☐ No ☐ Unknown

If yes Diagnosis: _____ *(also, refer to Victim Advocate)*

Victim Name: _____ Case No: _____

What outcome would you like to see happen with this case? Go over below possible resolutions:	*Record additional victim response below:*
☐ *Domestic Violence Counseling (Level 1/2)* ☐ *Alcohol/Substance Abuse Counseling* ☐ *Community Service (48/100 HRS)* ☐ *Fines* ☐ *No Contact order* ☐ *Stay Out of Trouble Order (6-12 mo.)* ☐ *Suspended Sentence (179 Avg.)* ☐ *Dismissal at the end of requirements* ☐ *Drop charges now* ☐ *Victim willing to testify* ☐ *Victim request for video testimony* ☐ *Add'l photos/video of injuries or incident* ☐ *Restitution Request of $_____*	

Intake completed by: _____

ATTACHMENT B

Safe Nest/Temporary Assistance for Domestic Crisis
Client Limited Release of Information Form

I understand that Safe Nest has an obligation to keep my personal information, identifying information, and my records confidential. I also understand that I can choose to allow Safe Nest to release some of my personal information to certain individuals or agencies.

I, _____, authorize Safe Nest to share the following specific information with:
name

Who I want to have my information:	Name: Specific Office at Agency: Phone Number: Fax Number:

The information may be shared: In person by phone by fax by mail by e-mail

I understand that electronic mail (e-mail) is not confidential and can be intercepted and read by other people.

What info about me will be shared:	*(List as specifically as possible, for example: name, dates of service, any documents).*
Why I want my info shared: (purpose)	*(List as specifically as possible, for example: court requirements).*

Please Note: there is a risk that a limited release of information can potentially open up access by others to all of your confidential information held by Safe Nest.

I understand:

That I do not have to sign a release form. I do not have to allow Safe Nest to share my information. Signing a release form is completely voluntary. That this release is limited to what I write above. If I would like Safe Nest to release information about me in the future, I will need to sign another written, time-limited release.

That releasing information about me could give another agency or person information about my location and would confirm that I have been receiving services from Safe Nest.

That Safe Nest and I may not be able to control what happens to my information once it has been released to the above person or agency, and that the agency or person getting my information may be required by law or practice to share it with others.

This release expires on _____ _____
Date Time

Expiration should meet the needs of the victim, which is typically no more than ____ days, but may be shorter or longer.

Date:_____

Signed:_____ Time:_____ Witness:_____

Reaffirmation and Extension (if additional time is necessary to meet the purpose of this release):

I confirm that this release is still valid and I would like to extend the release until: New Date: New Time:

Signed: Date: Witness:

Safe Nest/ Asistencia temporal ante una crisis doméstica
Formulario de divulgación limitada de información del cliente

Comprendo que Safe Nest está obligado a mantener la confidencialidad de mis datos personales, de mi información de identificación y de mis registros. También tengo entendido que puedo optar por permitir que Safe Nest divulgue parte de mi información personal a ciertas personas o agencias.

Yo,_____, autorizo a Safe Nest a compartir la siguiente información específica con:
nombre

Quién quiero que tenga mi información:	Nombre: Oficina o Agencia : Número de teléfono: No. de Fax:

La información puede ser compartida en/por: persona teléfono fax correo correo electrónico

Entiendo que los correos electrónicos no son confidenciales y pueden ser interceptados y leídos por otras personas.

Qué información sobre mí será compartida:	*(Enumere lo más específicamente posible, por ejemplo: nombre, fechas de notificación, cualquier documento),*
Por qué quiero que se comparta mi información: (objetivo)	*(Enumere lo más específicamente posible, por ejemplo: requisitos del tribunal).*

Por favor, tenga en cuenta que existe el riesgo de que una divulgación de información limitada pueda abrir el acceso de otras personas a toda su información confidencial en poder de Safe Nest.

Comprendo que:

No debo firmar un formulario de autorización. No tengo que permitir que Safe Nest comparta mi información. La firma de un formulario de divulgación es completamente voluntaria. Esta autorización se limita a lo que he escrito anteriormente. Si deseo que Safe Nest divulgue información sobre mí en el futuro, tendré que firmar otra divulgación escrita y temporal.

La divulgación de información sobre mí podría proporcionar a otra agencia o persona información sobre mi ubicación y confirmaría que he estado recibiendo servicios de Safe Nest.

Safe Nest y yo no somos capaces de controlar lo que ocurre con mi información una vez que ha sido entregada a la persona o agencia mencionada, y que la agencia o persona que obtiene mi información puede estar obligada por la ley o la práctica a compartirla con otros.

La caducidad debe responder a las necesidades de la víctima, que no suele ser superior a días, pero puede ser más corta o más larga.

Esta divulgación expira el _____ _____
Fecha Hora

Firmado por:_____

Fecha:_____

Hora:_____ Testigo:_____

Reafirmación y prórroga (de ser necesario) un tiempo adicional para cumplir con el objetivo de esta divulgación

Confirmo que esta divulgación tiene validez y que deseo prorrogarla hasta: Nueva fecha: Nueva hora:

Firmado por: Fecha: Testigo:

City of Mesquite Empowerment Project

Memorandum of Understanding

WHEREAS, City of Mesquite and Partners desire to provide services for victims of crime; and

WHEREAS, the undersigned partners have agreed to enter into a collaborative agreement in which City of Mesquite will be the lead agency and named applicant and the other agencies will be partners in this application; and

NOW THEREFORE, the partners herein desire to enter into a Memorandum of Understanding setting forth the services to be provided by the collaborative.

PURPOSE:

The City of Mesquite is a rural community with limited resources for victims of crime. The goal of the collaboration is to provide victims with a Victim's Advocate who can assist victims with their needs. Together the City of Mesquite and it's Partners will assist victims with advocacy, shelter, safety planning, transportation, emotional support, assistance with court and paperwork, and emergency financial assistance.

PARTNERS:

City of Mesquite Attorney's Office prosecutes misdemeanor violations including domestic violence cases that occur in the City of Mesquite. The Attorney's Office prosecutes the offender and provides advocacy to the victim. The City Attorney's office works closely with the Mesquite Police Department and Mesquite Municipal Court to assure comfort and safety for victims of crime. The Attorney's office will take the lead in coordinating and providing a victim advocate and services.

Mesquite Municipal Court is a court of limited jurisdiction operating within the Nevada Court System. The court primarily presides over misdemeanor criminal cases and traffic matters. The Municipal Court presides over domestic violence and stalking cases. The Municipal Court is the Judicial branch of the government for the City of Mesquite.

Mesquite Police Department is a professional organization dedicated to providing the highest quality police service to residents and visitors in the City of Mesquite. The duty of the Mesquite Police Department is to improve the services and resources currently available as well as identifying and providing new services to the citizens of Mesquite. The Mesquite Police Department have several safety programs such as Community Action Team, Explorer Post, D.R.E.A.M., National Night Out, Neighborhood Watch, Sex Offender Watch, and Shop with a Cop. The City of Mesquite departments work closely together when it comes to the victims of domestic violence, sexual assault, and stalking.

The Salvation Army is a church. The Salvation Army provides many services for the community. Some of the services they provide are addiction dependency, emergency response, family tracing, health, international projects, social work, and sports ministry. The programs they offer is rooted with passion to serve God by serving the lost, the vulnerable, the needy, the poor, the hurting, the helpless, and the hopeless. Their extensive approach to assisting victims includes confidential emergency and transitional shelters, transportation, and supplies.

S.A.F.E House provides a comprehensive approach to end Domestic Violence/ Intimate Partner Violence (IPV) and abuse in the family through safe shelter, counseling, advocacy, and community education. S.A.F.E. House provides services to all victims of Intimate Partner Violence, regardless of race, ethnic background, religion, sex, gender or sexual orientation. By focusing on comprehensive services for all victims of domestic violence, along with prevention efforts, S.A.F.E. House has become one of the leading domestic violence organizations in Nevada.

Safe Nest's is the oldest and largest domestic violence agency in Southern Nevada. Safe Nest's comprehensive services are provided through five core programs: shelter, hotline, advocacy, counseling, and prevention education. Safe Nest's services include emergency confidential shelter; a 24-hour crisis hotline; provision of basic needs; legal advocacy; individual and group counseling; community education; culturally-specific outreach programs, information and referrals to community organizations; advocacy with law enforcement, hospital, medical, and mental health professionals; support groups; and a batterer's intervention program. All services are provided with confidentiality as a high priority. Their goal is to assist families from crisis to healing, while empowering victims toward self-sufficiency in violence-free lives. To break the pattern of domestic violence, Safe Nest provides services for victims, batterers, children, and the community at large.

DOVE Center is available 24/7 to offer safe shelter and provide advocacy for survivors of domestic and sexual violence. Their mission is to empower survivors through education and resources to increase safety and promote healing from trauma. The DOVE House is a secure facility and is staffed 24 hours a day with trained advocates and support. Counseling is provided to adults, children, and teens.

Virgin River Hotel/Casino ("Virgin River") is a Mesquite Gaming property. Virgin River Hotel offers more than 700 discounted rooms. Virgin River has affordable rates and is pet friendly. Within the Virgin River, there are two restaurants and a gift shop. It is clean and family friendly with a bowling center and arcade. There is security on duty 24 hours a day, 7 days a week. The Virgin River supports its community by donating funds to schools and other local agencies. Virgin River has coordinated and worked with community faith leaders and the City of Mesquite to house victims, transients, and persons in need.

Rising Star Sports Ranch Resort is a destination resort and integrated sports tournament and training facility. They have 210 smoke-free rooms. It is a family and community friendly resort.

The Rising Star Sports Ranch has provided victims of Mesquite with discounted emergency shelter.

Eureka Casino Resort is the only 100% employee-owned hotel casino in Nevada. Eureka employee owners are invested in creative collaboration to provide measurable impacts in core areas of focus including education, citizenship, outreach and economic development. The Eureka has assisted victims of Mesquite with discounted meal vouchers.

St. George Executive Shuttle offers several shuttle rides a day between Las Vegas McCarran Airport, St. George, Orem, and Salt Lake City. They have expanded services to become your full-service transportation company. They have pick up and drop off destinations in Utah and Idaho, Beaver Dam Arizona, and Mesquite and Las Vegas Nevada. They offer free wi-fi, bottled water, and charging stations. St. George Shuttle has joined in the City of Mesquite monthly domestic violence meetings. The City of Mesquite and the St. George Executive Shuttle have had discussions on providing a safe affordable way to transport victims.

Nevada Coalition to End Domestic and Sexual Violence (NCEDSV) is a statewide voice advocating for the prevention and elimination of violence by partnering with communities. NCEDSV supports Nevada's direct-service organizations that help serve victims and their families. They provide information and support, technical assistance, training, public policy advocacy, and regional education and networking opportunities. The City of Mesquite sees the need and has become a member of NCEDSV to take part in the services provided.

ROLES AND RESPONSIBILITIES:

NOW, THEREFORE, it is hereby agreed the City of Mesquite will collaborate with partners to aide and assist victims of Mesquite as follows:

City of Mesquite Attorney's Office agrees to the following:

- Employ a Victim's Advocate to provide emotional support and safety planning for victims
- Provide office space for the Victim's Advocate to meet with victims
- Take the lead in coordinating resources and services for the victims of Mesquite
- Provide victims with essential support throughout the criminal justice process as needed
- Serve as a liaison between victims and law enforcement
- Assist victims in obtaining legal remedies and paperwork
- Coordinate emergency shelter, transportation, financial assistance, counseling, and other resources for victims
- Expand the resources available for victims
- Maintain confidentiality of information

Mesquite Municipal Court agrees to the following:

- Assist the Mesquite City Attorney's Office in addressing areas where improvements can be made to improve the criminal justice process
- Hold regular status check hearings to ensure accountability where appropriate
- Ensure victims have a safe place to wait for court

Mesquite Police Department agrees to the following:

- Provide victims with a victims pamphlet containing the Victim's Advocate contact information and resources
- Maintain a close work relationship with the Mesquite City Attorney's Office and Victim Advocate to better assist victims
- Ensure accountability where appropriate
- Commit to onsite trainings at the Mesquite Police Department
- Maintain confidentiality of information

The Salvation Army agrees to the following:

- Assist and coordinate with the Mesquite City Attorney's staff to provide shelter, transportation, and resources for victims when funds are available
- Utilize established resources and connections to aide and assist victims when resources are available
- Maintain confidentiality of information

S.A.F.E House agrees to the following:

- If a victim of domestic abuse chooses S.A.F.E House as the best option, the victim will be assisted with contacting S.A.F.E House for screening and intake process
- If the victim is determined to be an appropriate fit for the program, S.A.F.E House will coordinate with Mesquite City Attorney's staff for transportation and pick up
- After accepted, the victim will be provided with safe shelter, advocacy, counseling, training, and any other resources S.A.F.E House provides
- Maintain confidentiality of information

Safe Nest agrees to the following:

- If a victim of domestic abuse chooses Safe Nest as the best option, the victim will be assisted with contacting Safe Nest for screening and intake process
- If the victim is determined to be an appropriate fit for the program, Safe Nest will coordinate with Mesquite City Attorney's staff for transportation and pick up
- After accepted, the victim will be provided with safe shelter, advocacy, counseling, training, and any other resources Safe Nest provides
- Maintain confidentiality of information

DOVE Center agrees to the following:

- If a victim of domestic violence and/or sexual assault chooses the DOVE Center as the best option, the victim will be assisted with contacting the DOVE Center for screening and intake process
- If the victim is determined to be an appropriate fit for the program, the DOVE Center will coordinate with Mesquite City Attorney's staff for transportation and pick up

- If victim desires or requests ongoing coordination of services between Mesquite City Attorney's office and DOVE Center, a Release of Information form will be provided to victim, to be signed at her/his discretion
- Due to COVID-19, DOVE Center has implemented several protocols to ensure the health and safety of all survivors who enter our shelter program. The City of Mesquite's Victim Advocate will coordinate with the DOVE Center's shelter manager and/or shelter director to ensure all protocols are followed. Mesquite victim services will contact DOVE Center's 24/7 helpline and ask to speak with the shelter manager or shelter director during COVID-19.
- The City of Mesquite will coordinate and pay the victim's transportation fees to the DOVE Center

Virgin River Hotel (Mesquite Gaming) agrees to the following:

- When rooms are available, coordinate with Mesquite City Attorney's staff to provide victims with emergency shelter
- Coordinate a fee schedule with the City of Mesquite for providing emergency shelter for victims
- Maintain confidentiality of information

Rising Star Ranch Resort agrees to the following:

- When rooms are available, coordinate with Mesquite City Attorney's staff to provide victims with emergency shelter
- Coordinate a fee schedule with the City of Mesquite for providing emergency shelter for victims
- Maintain confidentiality of information

Eureka Casino Resort agrees to the following:

- When rooms are available, coordinate with Mesquite City Attorney's staff to provide victims with emergency shelter
- Coordinate a fee schedule with the City of Mesquite for providing emergency shelter for victims
- Maintain confidentiality of information

St. George Executive Shuttle agrees to the following:

- Coordinate with Mesquite City Attorney's staff in providing victims of transportation to serviced destinations
- Provide clean and comfortable transportation for victims
- Maintain confidentiality of information

Nevada Coalition to End Domestic and Sexual Violence (NCEDSV) agrees to the following:

- After the application and payment process, NCEDSV will provide the City of Mesquite with their membership services.
- Provide the City of Mesquite with discounted trainings at designated NCEDSV trainings, webinars, and conference events

- Provide complimentary connection to language interpretation services at a reduced cost, 24 hours a day
- Maintain confidentiality of information

COMMITMENT TO PARTNERSHIP:

1) The partners agree to collaborate to provide victim advocacy, emergency shelter, emergency funding, transportation, and new resources to victims of crime.
2) Compensation for [non-lead] partners' contribution to this project will be provided as agreed upon.
3) We, the undersigned have read and agree with this MOU. Further, we have reviewed the proposed project and approve it.

By _____
City of Mesquite
Aaron Baker, City Manager

Date 2/12/21

By _____
City of Mesquite
Adam Anderson, Interim City Attorney
Date 4/20/2021

By _____
Mesquite Municipal Court
Ryan Toone, Municipal Court Judge/Justice of

Date 2/8/21

By _____
Mesquite Police Department
Chief of Police, MQuade Chesley

Date 2-9-21

By _____
Salvation Army
Director Social Services, Bill Ennis

Date 8 FEB 2021

By _____
S.A.F.E. House
Executive Director. Julie Proctor

Date 2/8/21

By _____
Safe Nest
CEO, Liz Ortenburger

Date 2·08·21

By ***Brenda Evans*** _____
DOVE Center
Client Services Director, Brenda Evans

Date 2/11/21

Mesquite Chamber
Dick Tomasso, Director of Government Affairs

Date _____

By Dave Rossi
Rising Star Sports Ranch Resort
Dave Rossi, Director of Resort Operations

Date 02/16/21

By Dave Rossi
Eureka Casino Resort
Dave Rossi, Director of Resort Operations

Date 02/16/21

By
St. George Executive Shuttle
CFO, Zachary Wade

Date 2/22/2021

By
Nevada Coalition to End Domestic and Sexual Violence
Director, Susan Meuschke

Date 2.11.21

cc: Agencies and Interested Parties

SafeNest

CEO
Liz Ortenburger

Board of Directors

Chair
Dana A. Dwiggins

Vice Chair
T. Ryan Sullivan

Treasurer
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Chelle Adams

Members
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Heather Kemper
Bob Martin
Hanadi Nadeem
Kathia Quiros-Pereira

Crisis Hotline:
702-646-4981

Admin/Counseling:
702-877-0133

Donation Center:
702-257-3800

January 31, 2022

Dear Grant Reviewer,

On behalf of Safe Nest, I am writing to indicate our support for the UNLV Jean Nidetch CARE Center and their efforts to expand satellite services for students, staff, and faculty impacted by sexual assault, sexual harassment, relationship abuse, family violence, and/or stalking within the Southern Nevada Systems of Higher Education (NSHE) community. We support their services in the following ways:

- Working collaboratively to maintain direct referral processes between Safe Nest and the CARE Center to increase community support and access to resources for students navigating abuse.
  - Any CARE Center client who identifies court advocacy, off-campus police reporting support, counseling, or emergency shelter relating to domestic violence as a need will be provided with a direct referral to Safe Nest.
  - Any Safe Nest client who identifies as an NSHE student, and thus needing campus-based support, will be provided with a direct referral to the Jean Nidetch CARE Center.

- Engage in ongoing communication regarding issues or concerns that may be identified while assisting shared clients, understanding the CARE Center and Safe Nest are both confidential resources and no details or identifying information will be shared with any office without informed client consent.

This collaboration will continue to take place during the next state fiscal year, July 1, 2022 – June 30, 2023, with intent to continue sustaining the partnership long-term.

Sincerely,

Liz Ortenburger, Chief Executive Officer
Safe Nest: Temporary Assistance for Domestic Crisis
702-821-2747 | lort@safenest.org

MEMORANDUM OF UNDERSTANDING BETWEEN

SAFE NEST AND SOUTHERN NEVADA REGIONAL HOUSING AUTHORITY

1. POLICY AND PURPOSE. The purpose of this memorandum of understanding (MOU) is to enter into agreement between Safe Nest and the Southern Nevada Regional Housing Authority (SNRHA) to work jointly to enhance the safety of and increase the positive outcomes for domestic violence victims or survivors and their families who are residing in SNRHA properties.

This MOU provides guidance for the purposes of general support and close cooperation between Safe Nest (SN) and the SNRHA.

2. RESPONSIBILITIES:

A. Safe Nest agrees to the following provisions:

- Safe Nest will provide information on domestic violence dynamics and assistance to housing program residents through a variety of activities conducted onsite or through off site referrals.

- SN will act as a resource to SNRHA staff to identify and provide services to victims of domestic violence. This will be done by providing training to SNRHA staff on the dynamics of domestic violence and by participating in on-site outreach activities individually or in conjunction with other community service providers. Additionally, the Housing Outreach Advocate (HOA) will meet with designated SNRHA staff to facilitate provision of domestic violence services or to address barriers to clients receiving services.

- Safe Nest will provide a designated SNRHA representative with quarterly statistical reports to demonstrate the usefulness and value offered by a Housing Outreach Advocate (HOA), which is provided by Safe Nest to SNRHA clients. The report will include information related to capacity building efforts such as meetings with SNRHA staff, property site visits and other activities related to victims and the services they receive.

For all SNRHA clients Safe Nest agrees to:

- Provide crisis intervention and safety planning for victims or survivors of domestic violence.
- Assist victims and survivors in filing police reports or obtaining other documents related to their case or documents related to prosecution of their abusive partner.
- Link victims to SN Court Advocates for assistance in obtaining available legal remedies (such as Orders of Protection) and victim related financial compensation.
- Work with SN Victim Advocates based at the office of the Clark County District Attorney to provide services to residents with open cases.
- Engage in educational outreach to residents to inform them about intimate partner violence and available services.

- Provide victims with facilitated access to other services provided by SN including advocacy, batterer's treatment, and victim and children's therapeutic interventions.
- Provide victims with appropriate information and referrals to other community services
- Participate in LVMPD [spell out acronym] Safe Village activities.
- Advocate for client to obtain any remedies related to domestic violence victimization as outlined by HUD policies.
- Maintain the confidentiality of information and inform the victim of exceptions to this.
- Brief the client on possible consequences of releasing identifying confidential information

B. SNRHA agrees to the following provisions:

- Make available an appropriate space, administrative support as required and limited support services (utilities, local phone service) for the HOA to carry out the appointed duties and afford the victim all possible confidentiality and privacy.
- Designate appropriate staff to meet with the HOA to facilitate provision of domestic violence services or to address barriers to clients receiving services.
- Attend Safe Nest training and send new personnel to designated DV trainings facilitated by Safe Nest.
- Comply with confidentiality requirements listed in this document.

3. CONFIDENTIALITY REQUIREMENTS

As stipulated by federal funding sources, Safe Nest cannot disclose the victim's identity and/or specifics about the victim's circumstances to any SNRHA personnel without the written consent of the domestic violence survivor, unless otherwise required to do so by state or federal law. The client must sign a Safe Nest Authorization for the Release of Information prior to the exchange of any information. Information will be exchanged solely for the purposes of intervention and coordination of services.

It is the intent of this MOU that standard channels of communication will be used to resolve any questions, misunderstandings or complaints that may arise that are not specifically addressed in this MOU. (fully executed copy resides with SNRHA)

Signature	Signature
Title	Title
Agency	Agency
Date	Date

Since 1958
LEGAL AID CENTER
of Southern Nevada

Memorandum of Understanding Between Legal Aid Center of Southern Nevada and SafeNest

This memorandum of understanding is entered into between Legal Aid Center of Southern Nevada's Family Justice Project and SafeNest for the purpose of providing joint services, referrals, case management and support to individuals and families in their pursuit of self-sufficiency. Both agencies agree to work collaboratively to improve programs service delivery for the benefit of the clients. Unless otherwise stated, this agreement is not a binding legal document, but rather a statement of cooperation and mutual support between both parties.

Legal Aid Center agrees to:

- Accept referrals from SafeNest for victims of domestic or sexual violence who are seeking financial assistance or navigation of services of benefits that may be available to the victim
- Accept referrals from SafeNest for victims who are in need of additional legal guidance
- Send referrals to SafeNest via a referral form that is sent via email
- Provide follow up on referrals that are received by SafeNest

SafeNest agrees to:

- Accept referrals via email with a SafeNest referral form
- Assess referrals for emergency shelter, counseling, advocacy and other services provided by SafeNest
- Send referrals to Legal Aid Center via email
- Provide follow up on referrals that are received by Legal Aid Center

Legal Aid Center and SafeNest mutually agree to:

- Collaboratively provide wraparound services to victims of domestic or sexual violence

Confidentiality Provision

The arrangements between the parties in connection with this memorandum of understanding contemplate that one or both parties will disclose information concerning its clients to the other in an effort to arrange, obtain or provide services.

Release of Information: As victims of domestic or sexual violence, the identities of SafeNest's clients and/or specifics about their circumstances shall not be disclosed to any party by Legal Aid Center of Southern Nevada, their representatives or affiliates without the written consent of the client. A client must give informed, time-limited consent by completing and signing a

Release of Information form prior to the sharing of any information about them. Once the Release of Information has been completed and signed, information may be exchanged for the purposes of coordinating services for the client.

Confidential Information: All information concerning a client of a party (including, but not limited to a client's name and address) whether the information is oral, written, or in some other format, is hereinafter referred to as "Confidential Information". Each party agrees to implement and enforce measures and procedures reasonably designed:

- To assure that access to and use of all confidential information received from the other party will be limited to persons having a need for the information in connection with their duties for the recipient;
- To assure that persons who obtain such confidential information from or through the recipient (including, but not limited to officers and employees of the recipient) do not misuse or rediscover it;
- To assure that such confidential information is otherwise held in strict confidence by the recipient. The measures and procedures referred to above are hereinafter referred to as "Minimum Confidentiality Requirements". Disclosure and other matters relating to civil status are subject to federal or state administrative regulations.

In addition to complying with Minimum Confidentiality Requirements, each party agrees to identify and comply with all federal and state laws, rules and regulations that may be acceptable from time to time to the use, disclosure, storage, and security of confidential information received from the other party.

This agreement is in effect from January 26, 2023 and will remain in effect until terminated by either party with a 30 day written notification.

Barbara Buckley, Esq.
Executive Director
Legal Aid Center of Southern Nevada

1.27.23
Date

Liz Ortenburger
CEO
SafeNest

1.27.23
Date

MEMORANDUM OF UNDERSTANDING

BETWEEN

BOYS & GIRLS CLUBS OF SOUTHERN NEVADA

AND

Safe Nest

1. PURPOSE

The purpose of this Memorandum of Understanding (MOU) is to establish a collaborative project of mutual interest between Boys & Girls Clubs of Southern Nevada and Safe Nest. Further, this MOU serves to provide a framework and mechanism for cooperative activities of mutual interest between Boys & Girls Clubs of Southern Nevada and Safe Nest (here in referred to as Partner Organization). The signatories (herein referred to as 'Partners') to this MOU have agreed to procedures for cooperation as defined in this MOU. Signatories agree that this partnership will benefit both organizations and support their missions.

2. PARTNERSHIP AGREEMENT

Boys & Girls Clubs agrees to the following:

1. Provide Child Care Assistance (CCA) or scholarship applications to all qualified families.
2. Provide families assistance when applying for CCA and scholarships.
3. Provide end of month invoices to Safe Nest for any fees Safe Nest agrees to pay for.

Partner Organization agrees to the following:

1. Notify BGCSNV when a family from Safe Nest will be applying for membership at the clubhouse
2. Pay the membership and programming fees for those families who do not qualify for CCA, are not eligible for Medicaid enrollment fee coverage, and are in need of financial support.
3. Pay for the reduced fees for families that qualify for scholarships and are in need of financial support.
4. Notify BGCSNV upon the transition of payment responsibility from Safe Nest to the family.
5. Assist families in getting needed documents to complete CCA or scholarships.

The Boys & Girls Clubs of Southern Nevada and Partner Organization agree to the following:

1. Mutual indemnification: Partners shall indemnify and hold harmless their respective governing Boards, administrators, employees, agents, attorneys, and contractors (collectively, "Indemnitees) against all liability, loss, damage, and expense (including reasonable attorneys' fees) resulting from or arising out of this contract or its performance, whether such loss, expense, damage or liability was proximately caused in whole or in part by the negligent or willful act or omission by either Partner, including without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by either Partner.
2. Partners act as independent contractors while engaged in performance of this agreement.

Safe Nest October 2022

Neither Partner is an officer, agent, or employee of the other Partner. Partners are not entitled to benefits of any kind from other Partner including but not limited to unemployment compensation, worker's compensation, health insurance and retirement benefits. Each partner assumes full responsibility for the acts and/or omissions of their respective employees or agents as they relate to performance of this agreement. Partners assume full responsibility for worker's compensation insurance, and payment of all federal state and local taxes or contributions, including but not limited to unemployment insurance, social security, Medicare and income taxes regarding their respective employees. Partners warrant their respective compliance with the criteria established by the US Internal Revenue Service (IRS) for qualification as an independent contractor, including but not limited to being hired on a temporary basis, having some discretion in scheduling time to complete contract work, working for more than one employer at a time, and acquiring and maintaining its own office space and equipment. Partners agree to indemnify each other for all costs and any penalties arising from audits by state and/or federal tax entities related to services provided by respective employees and agents under this agreement.

3. EVALUATION OF PARTNERSHIP

Boys & Girls Clubs of Southern Nevada and the Partner organization will meet annually to discuss the strengths and challenges of the partnership with the intention to renew or terminate this MOU.

4. REMEDY, NOTICE OF TERMINATION AND EXIT STRATEGY

Any party hereto desiring to terminate this MOU prior to the end of the term, must give 30 days' written notice of the intent to terminate with the reasons for termination and proposed remedies. It is understood that each party will use its commercially reasonable efforts to remedy the specified reasons for termination that are within its control, provided that neither party shall be responsible for taking any actions not expressly contemplated to be taken by it pursuant to this MOU.

If after such 30 days' notice there is no resolution that is mutually agreeable to both parties, then this MOU may be terminated by written notice from either party to the other, effective on the 90th day after such written notice of termination is delivered to the other party, or on such earlier date as is mutually agreed by the parties.

5. AMENDMENTS/RENEWAL

Other jointly agreed upon projects and/or agreements may be added from time to time by amending this MOU. Any amendments to this MOU, as well as a renewal or extension of its term, shall be in writing and signed by both the Executive of Boys & Girls Clubs of Southern Nevada and the Executive of Partner Organization or their duly authorized agents.

6. TERM

This MOU supersedes any previous understandings and agreements made and shall commence on the date signed below and shall remain in place for one year, subject to any renewal as described above.

7. SIGNATURES

10/17/22

Jaime Weller-Lafavor, CAO
Boys & Girls Clubs of Southern Nevada
2850 Lindell Rd. Las Vegas, NV 89146
702-367-2582
Jweller-lafavor@bgcsnv.org

Date

10/17/2022

Daniel Solow, COO
Boys & Girls Clubs of Southern Nevada

Date

10.21.2022

Liz Ortenburger, CEO
Safe Nest
3900 Meadows Lane Las Vegas, NV 89107
702-821-2747
lort@safenest.org

Date

Memorandum of Understanding

Between

Goodwill Industries of Southern Nevada, Inc. and SafeNest

The purpose of this Memorandum of Understanding (MOU) is to clarify agreements between Goodwill Industries of Southern Nevada, Inc., located at 1280 West Cheyenne Ave., North Las Vegas, NV 89030; and SafeNest, located at 3900 Meadows Lane, Las Vegas, NV 89107.

The agreement between Goodwill of Southern Nevada and SafeNest is to establish a referral process amongst both agencies for vocational and employment services. Goodwill of Southern Nevada and SafeNest will increase client referrals for services through their partnership.

Goodwill of Southern Nevada will provide the following services:

- Offer a variety of career development services, including one-on-one career counseling and assessments, employment training, financial literacy classes, and job placement services.
- Give access to wrap-around supportive services.

SafeNest will provide the following services:

- Provide consistent referrals for clients that can utilize Goodwill of Southern Nevada;
- Provide reasonable accommodations for regularly scheduled onsite outreach and vocational services by regularly assigned Goodwill of Southern Nevada staff (who sign a confidentiality agreement);
- Be available for consulting on matters pertaining to domestic violence.

Both parties agree to the responsibilities and procedures stated above. This agreement will be in effect October 1, 2019 and remain in effect until either party decides to terminate this MOU. Any changes to this MOU must be approved of both parties. In the event of termination of this MOU, each party should give or be given a 30-day notice.

Terri Conway — 9-23-19

Terri Conway
Chief Culture and Mission Officer
Goodwill Industries of Southern Nevada, Inc.
702-214-1656

Date

9/23/19

Genese Jones-Torrence
VP Crisis Services
SafeNest
702-383-3553

Date

UNSHAKEABLE
inspire. teach. empower.

MEMORANDUM OF UNDERSTANDING

UNSHAKEABLE and SafeNest

This MEMORANDUM OF UNDERSTANDING ("MOU") revised on October 6, 2022, between UNSHAKEABLE and SafeNest.

WHEREAS UNSHAKEABLE desires to enter into an affiliation with SafeNest for the purposes of providing the Empower to Employ Program for the clients of SafeNest.

WHEREAS, either party upon 30 days written notice, may terminate this MOU without cause, of which notice shall be emailed to the duly authorized representatives listed below.

Debra Isaacs, Founder and President at Unshakeable, Debbie@Unshakeable.org

Liz Ortenberger, CEO at SafeNest, lort@safenest.org

NOW, THEREFORE. the parties agree as follows:

1) UNSHAKEABLE agrees to:
   a) Provide a 12-class lecture series, the I AM Series, that prepares clients for their return to the workforce.
   b) Individual career coaching including career pathing for I AM Series graduates leveraging the UNSHAKEABLE Business Alliance.

2) SafeNest agrees to:
   a) Provide technical support for virtual participation in the I AM Series.
   b) Recognize materials and curriculum of the I AM Series are the intellectual property of UNSHAKEABLE and cannot be replicated.

CONFIDENTIALITY PROVISION: The identities of SafeNest's clients and/or specifics about their circumstances shall not be disclosed to any party by UNSHAKEABLE representatives or affiliates without the written consent of the client. A client must give informed consent by signing a Release of Information form prior to the sharing of any information about them. Once the Release of Information has been signed, information may be exchanged for the purposes of coordinating workforce development, education, or training opportunities for the client.

IN WITNESS THEREOF, the parties of this MOU, through their duly authorized representatives, have executed this MOU on the day and year first above written, and certify that they have read, understood, and agreed to the terms and conditions of this MOU as set forth herein.

Debra Isaacs
Founder & President UNSHAKEABLE

Liz Ortenburger
CEO, SafeNest

MEMORANDUM OF UNDERSTANDING (MOU) between

SafeNest

and

Wagging Tails Rescue

I. PURPOSE & SCOPE

The purpose of this MOU is to identify the roles and responsibilities of each party as they relate to Wagging Tails Rescue providing pet support services for SafeNest's on-site and foster pet programs.

In particular, this MOU is intended to:

- Enhance survivors' ability to care for their pets while they are receiving SafeNest services
- Provide assistance with maintaining the pet care facilities on-site at SafeNest

II. BACKGROUND

Established in 1977, SafeNest works to end domestic and sexual violence with a comprehensive approach serving survivors, children, and those who use violence. SafeNest provides five major service areas: shelter & transitional housing, hotline & crisis response, counseling, victim advocacy, and prevention/education.

Wagging Tails Rescue is dedicated to rescuing homeless and abandoned dogs of all breeds from high-kill shelters and owner surrenders by providing loving temporary homes where dogs can stay until they find their forever homes. Wagging Tails Rescue also works to promote responsible pet ownership, including the importance of spay/neuter, positive behavior training, and good nutrition.

III. SAFENEST RESPONSIBILITIES UNDER THIS MOU

SafeNest shall undertake the following activities:

- Provide access to shelter and pet facilities to Wagging Tails Rescue's staff and volunteers
- Provide client pet owner's contact information to Wagging Tails Rescue's staff, after the client has provided informed written consent to share their information
- Provide domestic violence training to Wagging Tails Rescue's staff and volunteers
- Have program and management staff available for Wagging Tails Rescue to help coordinate services and resolve any issues that may arise

IV. WAGGING TAILS RESCUE RESPONSIBILITIES UNDER THIS MOU

Wagging Tails Rescue shall undertake the following activities:

- Provide on-site pet training to clients at SafeNest's shelter
- Assist with the cleaning and maintenance of SafeNest's on-site pet facilities
- Connect with SafeNest clients and staff to provide pet care support, including facilitation of vaccines, spay/neuter, and other veterinary care, as needed
- Provide pet supplies for SafeNest's clients, as availability allows

V. CONFIDENTIALITY PROVISION

The identities of SafeNest's clients and/or specifics about their circumstances shall not be disclosed to any party by Wagging Tails Rescue representatives or affiliates. A client must give informed consent by signing a Release of Information form prior to the sharing of any information about them. Once the Release of Information has been signed, information may be exchanged for the purposes of coordinating pet care services, as appropriate.

VI. FUNDING

This MOU includes the reimbursement of funds between the two parties in the following circumstances:

- When Wagging Tails Rescue incurs any veterinary expenses in assisting Safe Nest's clients' pets, Wagging Tails Rescue will submit an invoice to Safe Nest itemizing these expenses on a monthly basis; Safe Nest will then submit reimbursement to Wagging Tails Rescue within 2 weeks.

VII. EFFECTIVE DATE AND SIGNATURE

This MOU shall be effective upon the signature of SafeNest's and Wagging Tails Rescue's authorized officials. Any modifications or changes to this MOU require updated signature by both parties. This agreement will remain in place until termination and will be evaluated at least annually for any necessary updates; either party can terminate the agreement with 30 days' notice.

Signatures and dates

SafeNest

Signature _____

Print Name Liz Ortenburger

Title Chief Executive Officer

Date 12.9.2022

Wagging Tails Rescue

Signature _____

Print Name Jodi Simard

Title Executive Director

Date 12/6/2022

the animal foundation

All of us for all of them.™

AGREEMENT FOR SERVICES

THIS AGREEMENT FOR SERVICES (The "Agreement") by and between Safe Nest: Temporary Assistance for Domestic Crisis ("Safe Nest") and The Animal Foundation ("TAF") shall set for the expressed intention of the parties related to this agreement described herein.

INTRODUCTION: The Animal Foundation (TAF) is committed to providing lifesaving services focused on keeping owners and their pets together through the Keeping Every Person and Pet Together (KEPPT) program. KEPPT recognizes that circumstances can occur in which owners need temporary assistance to care for their pets. Safe Nest, a domestic violence shelter serving Clark County, Nevada, is working to create a sheltering environment for both people and their pets. Through collaborative efforts, TAF and Safe Nest will provide foster based care for the pets of clients entering Safe Nest's shelter. TAF and Safe Nest will provide comprehensive support to foster parents while caring for these animals.

1.0 PURPOSE AND SCOPE: This agreement for services will outline the scope of services TAF will provide to Safe Nest clients and their pets, including boarding of animals not eligible for foster care or needing additional resources.

1.1 Veterinary care: TAF will provide a comprehensive examination of all animals entering Safe Nest's program including current and age-appropriate vaccinations, spay/neuter services if indicated, microchipping, supportive and diagnostic care for animals that may have also experienced abuse. Referral to appropriate jurisdictional animal control if abuse is suspected. If care for any condition is beyond the reasonable scope of TAF's ability to provide, Safe Nest will make determinations of any further care at a private veterinary clinic as agreed upon between Safe Nest and the owner, if indicated.

1.2 Short-term boarding for dogs and cats: If an animal enters Safe Nest and a foster home is not immediately available, TAF will provide short-term boarding through the KEPPT program, not to exceed 30 days without prior approval from TAF and Safe Nest leadership. Any animal entering boarding at TAF will sign the KEPPT Temporary Boarding agreement. Animals that are in boarding at TAF will be required to meet all compliance requirements as outlined by City, County or State of Nevada code, including sterilization, a current rabies vaccination, and microchipping. Any animal in boarding at TAF will be required to meet these compliance requirements before being released, which TAF will provide at no cost to the owner or Safe Nest.

1.3 Boarding for exotic animals and small mammals: TAF is able to provide boarding for small mammals and exotic pets for the duration of the owner's stay at Safe Nest if a foster home is not available as long as the animal meets all compliance requirements as outlined by City, County, or State of Nevada code.

1.4 Boarding for livestock: TAF is able to provide boarding for any livestock owned by Safe Nest clients, either at the shelter or offsite sheltering partner that specializes in livestock. Prior authorization from TAF leadership is required before livestock can enter the boarding program. Certain types of livestock may be restricted based off size, zoning requirements, level of care needed, and ability to safely contain the animal. Livestock must also meet all compliance requirements as outlined by City, County or State of Nevada code.

1.5 Support to Safe Nest foster parents such as:

a. Onboarding and training of foster parents through informational settings, orientations and individual communications.

b. Supplies including food, bedding, crates, collars and leashes as needed.

c. TAF support and guidance to address transitional concerns of the animal into the foster parents' homes, including fear management, housetraining issues, behavioral concerns with resident pets or people in the home. Behavioral interventions may be available via KEPPT's third party training partnership if appropriate for the situation and the individuals and animals involved.

1.6 Pet Abandonment: TAF will take possession of any animal considered abandoned by its owner when in the Safe Nest foster program. Animals will be considered abandoned and eligible for transfer to TAF when the owner has exited the Safe Nest program, not responded to attempted contacts from Safe Nest for over 7 calendar days, and/or refused to abide by the program outlines. TAF will take possession of the animal and hold it for 24 hours before releasing the animal for general placement. TAF makes no guarantees as to the disposition of an animal, and may humanely euthanize the animal. TAF will make determinations about the outcome of the animal at their sole discretion.

2.0 COOPERATION AND PAYMENT: This agreement is an at-will agreement between The Animal Foundation and Safe Nest.

2.1 This agreement is an at-will arrangement between TAF and Safe Nest and eligible for termination at any time with or without cause.

2.2 No payment of fees will be exchanged between organizations for services.

2.3 No care will be authorized by TAF at an offsite veterinary partner for care above and beyond what TAF is able to provide without the express documented consent by Safe Nest designee before care has been provided. If an emergency arises and Safe Nest designee is not reachable, TAF designee has the authority to authorize care up to $500 to stabilize the animal until further care can be determined.

2.4 TAF will only provide care to animals currently enrolled in Safe Nest's foster program. Safe Nest agrees to keep an active foster care agreement for each animal in the program and provide verification of the signed foster agreement to TAF when requested.

3.0 CONFIDENTIALITY: TAF and Safe Nest are both cognizant of the sensitive matter of animals owned by survivors of domestic violence. TAF and Safe Nest acknowledge that information regarding any animals in Safe Nest's foster care program and receiving care through TAF is confidential, for internal use only, and shall not be shared without express written consent from both parties.

3.1 Animal owner and foster parent information will be kept confidential in all communications between TAF and Safe Nest. An identification code will be used to identify each animal and caretaker. A confidential database of contact information of the owner and the foster parent will be kept by Safe Nest and only provided with the express consent of the owner, foster parent, and Safe Nest designee.

4.0 DURATION: This agreement is at-will between each organization and can be terminated at any time with or without cause.

4.1 This agreement shall be in effect for a term of twelve months from the date of signature by both parties with the option to renew if mutually agreed upon by TAF and Safe Nest.

5.0 ADDITIONAL PROVISIONS: Any amendments to this agreement are strictly prohibited, unless such amendments are agreed to by both TAF and Safe Nest and are put in writing and signed by both parties.

6.0 INSURANCE AND LIABILITY:

6.1 Neither party shall be responsible for liability incurred as a result of the other party's actions or omissions in connection with this agreement. Each party shall, at its own cost and expense, hold harmless and indemnify the other party and each of its affiliates and their respective officers, directors, trustees, employees, agents and representatives (each an "Indemnified Party") from and against any and all third party claims, damages, judgements, awards, settlements, costs and expenses (including reasonable fees and expenses of counsel) ("Claims"), sustained or incurred by such Indemnified Party, caused by, resulting from, or attributable to the actions of the other party.

6.2 Each party to this agreement shall be required to maintain the following minimum insurances at all times throughout the Term of the Agreement.

1. Commercial general liability with limits of not less than one million dollars ($1 million) per occurrence for bodily injury and property damage liability combined. The policy shall include coverages for liabilities arising out of premises, operations, products, completed operations,

personal and advertising injury, and any other endorsements or coverages required to cover operations performed by either party under this agreement.

2. Commercial Auto Liability with limits of not less than $1,000,000.
3. Workers' Compensation coverage as required by statute and Employers Liability Coverage of not less than $1,000,000.

6.3 Both TAF and Safe Nest will provide the other proof of insurance and keep them updated of any changes to policies.

IN WITNESS THEREOF, the parties have executed this agreement as of August 2019.

THE ANIMAL FOUNDATION

Signature _____

Name Zoie Keast

Title Assistant Director of Operations

Date September 9, 2019

SAFE NEST

Signature _____

Name Liz Ortenburger

Title CEO

Date 9.9.2019



MEMORANDUM OF UNDERSTANDING
BETWEEN HELP OF SOUTHERN NEVADA AND SAFE NEST

HELP of Southern Nevada (HELP) offers a wide variety of services to homeless and chronically homeless families, individuals, and youth. Services can include housing and utility assistance, intensive case management, mental health and addiction services, education and employment services, money management, transportation assistance, and many other services designed to promote self-sufficiency.

SAFE NEST agrees to work in conjunction with HELP of Southern Nevada to provide the following services:

HELP of Southern Nevada agrees to:

1. Work in conjunction with **SAFE NEST** to provide services to homeless, disabled, and chronically homeless people.
2. Provide participants with intensive case management services, life skills training, education and employment services, housing, food assistance, transportation and supportive services as needed.
3. Provide active referrals to outside services such as medical, psychological, and vocational training, once the client is ready to move back into the workforce.
4. HELP will keep in communication with **SAFE NEST** on the participants' progress throughout their program.
5. Provide training for staff on housing, employment, and emergency assistance issues.

SAFE NEST agrees to:

1. Work in conjunction with HELP to provide services to homeless, disabled, and chronically homeless Domestic Violence victim-survivors.
2. Provide **shelter, 24/7 crisis hotline services, counseling, advocacy and prevention education** to HELP program participants who are identified as survivors of domestic violence.
3. Communicate with HELP Intensive Case Manager regarding progress of participant, after proper informed consent is provided and that participant completes a release of information.
4. Refer **SAFE NEST** participants to appropriate HELP housing, employment, and emergency resources programming.
5. Provide training for staff on **Domestic Violence and related issues**.

HELP of Southern Nevada and SAFE NEST agree to:

1. Provide mutual clients with the opportunity and tools needed to ensure personal and family safety and stability.
2. To assist mutual clients in mastering the development tasks necessary to lead a satisfying and productive life.
3. To coordinate efforts and provide the clients with the needed services.
4. To identify gaps in services.
5. To assist clients in complying with Coordinated Intake specifications in an effort to strive towards self-sufficiency.

CONFIDENTIALITY PROVISION

The arrangements between the parties in connection with Coordinated Intake contemplate that one or both parties will disclose information concerning its clients to the other in an effort to arrange, provide or obtain services. All information concerning a client of a party (including, without limitation, a client's name and address), whether the information is oral, written or in some other format, is hereinafter referred to as "Confidential Information". Each party agrees to implement and enforce measures and procedures reasonable designed:

- To assure that access to and use of all Confidential Information received from the other party will be limited to persons having a need for the information in connection with their duties for the recipient;
- To assure that persons who obtain such Confidential Information from or through the recipient (including, without limitation, officers and employees of the recipient) do not misuse or rediscover it;
- To assure that such confidential information is otherwise held in strict confidence by the recipient. The measures and procedures referred to above are hereinafter referred to as to "minimum confidentiality requirements". Disclosure and other matters relating to civil status and /or federal or state administrative regulations.

In addition to complying with minimum confidentiality requirements, each party agrees to identify and comply with all federal and state laws, rules, and regulations that may be applicable from time to time to the disclosure, use, storage, and security of confidential Information received from the other party. If confidential information concerns a person who is revealed (or plausibly or actual referral therefore) for alcohol or drug abuse (all Confidential Information relating to any such person is hereinafter referred to as "Extraordinarily Regulated Confidential Information") and if it has not been established that the requirements and restrictions of 42 CFR Part 2 do not apply to the confidential information in question, then the parties further agree:

- To comply with all requirements and restrictions of Health Insurance Portability and Accountability Act of 1996 or its relevant regulations ("HIPAA")
- To comply with the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH) and the regulations thereunder (including 45 C.F.R. Sections 164.308, 164.310, 164.312, and 164.316).
- To comply with all requirements and restrictions of 42 CFR 2.1 through 2.67 applicable to such extraordinarily regulated confidential information;

- In receiving, storing, processing or otherwise dealing with such Extraordinarily Regulated Confidential Information to be bound by 42 CFR Part 2 and more stringent laws, rules and regulations applicable thereto.
- If necessary, to resist in judicial proceedings any efforts to obtain access to such extraordinarily regulated confidential information except as permitted by 42 CFR Part 2. The agreement in the paragraphs are not intended and shall not be construed to prohibit a party to this agreement or any other person from reporting incident of suspected child abuse or neglect to appropriate authorities pursuant to NRS Chapter 432B.
- Report promptly to HELP of Southern Nevada any security incident or other use or disclosure of Protected Health Information.

This agreement is in effect **July 1, 2021 thru June 30, 2022** and will remain effective until terminated by either party with a 30-day written notification.

HELP of Southern Nevada

Fuilala Riley, President/CEO

5/24/21
Date

SAFE NEST

Liz Ortenburger, CEO

6.2.21
Date

Revised 6-13-18



Business Associate Agreement

This Privacy Agreement ("Agreement"), is effective upon signing this Agreement and is entered into by and between HELP of Southern Nevada ("Covered Entity") and SAFE NEST(the "Business Associate").

1. **Term.** This Agreement shall remain in effect for the duration of this Agreement and shall apply to all of the Services and/or Supplies delivered by the Business Associate pursuant to this Agreement.

2. **Health Insurance Portability and Accountability ACT (HIPAA) Assurances.** In the event Business Associate creates, receives, maintains, or otherwise is exposed to personally identifiable or aggregate patient or other medical information defined as Protected Health Information ("PHI") in the Health Insurance Portability and Accountability Act of 1996 or its relevant regulations ("HIPAA") and otherwise meets the definition of Business Associate as defined in the HIPAA Privacy Standards (45 CFR Parts 160 and 164), Business Associate shall:

    a. Recognize that the Health Information Technology for Economic and Clinical Health Act of 2009 (HITECH) and the regulations thereunder (including 45 C.F.R. Sections 164.308, 164.310, 164.312, and 164.316), apply to a business associate of a covered entity in the same manner that such sections apply to the covered entity;
    b. Not use or further disclose the PHI, except as permitted by law;
    c. Not use or further disclose the PHI in a manner that had HELP of Southern Nevada done so, would violate the requirements of HIPAA;
    d. Use appropriate safeguards (including implementing administrative, physical, and technical safeguards for electronic PHI) to protect the confidentiality, integrity, and availability of and to prevent the use or disclosure of the PHI other than provided for by this Agreement;
    e. Comply with each applicable requirement of 45 C.F.R. Part 162 if the Business Associate Conducts Standard Transactions for or on behalf of the Covered Entity;
    f. Report promptly to HELP of Southern Nevada any security incident or other use or disclosure of PHI not provided for by this Agreement of which Business Associate becomes aware;
    g. Ensure that any subcontractors or agents who receive or are exposed to PHI (whether in electronic or other format) have been explained the Business Associate obligations under this paragraph and agree to the same restrictions and conditions;

h. Make available PHI in accordance with the individual's rights as required under the HIPAA regulations;
i. Account for PHI disclosures for up to the past six (6) years as requested by Covered Entity, which shall include: (i) dates of disclosure, (ii) names of the entities or persons who received the PHI, (iii) a brief description of the PHI disclosed, and (iv) a brief statement of the purpose and basis of such disclosure;
j. Make its internal practices, books, and records that relate to the use and disclosure of PHI available to the U.S. Secretary of Health and Human Services for purposes of determining compliance with HIPAA; and
k. Incorporate any amendments or corrections to PHI when notified by Consumer or enter into a Business Associate Agreement or other necessary Agreements to comply with HIPAA.

3. **Termination Upon Breach of Provisions.** Notwithstanding any other provision of this Agreement, Covered Entity may immediately terminate this Agreement if it determines that Business Associate breaches any term in this Agreement. Alternatively, Covered Entity may give written notice to Business Associate in the event of a breach and give Business Associate five (5) business days to cure such breach. Covered Entity shall also have the option to immediately stop all further disclosures of PHI to Business Associate if Covered Entity reasonably determines that Business Associate has breached its obligations under this Agreement. In the event that termination of this Agreement and the Agreement is not feasible, Business Associate hereby acknowledges that the Covered Entity shall be required to report the breach to the Secretary of the U.S. Department of Health and Human Services, notwithstanding any other provision of this Agreement or Agreement to the contrary.

4. **Return or Destruction of Protected Health Information upon Termination** Upon the termination of this Agreement, unless otherwise directed by Covered Entity, Business Associate shall either return or destroy all PHI received from the Covered Entity or created or received by Business Associate on behalf of the Covered Entity in which Business Associate maintains in any form. Business Associate shall not retain any copies of such PHI. Notwithstanding the foregoing, in the event that Business Associate determines that returning or destroying the Protected Health Information is infeasible upon termination of this Agreement, Business Associate shall provide to Covered Entity notification of the condition that makes return or destruction infeasible. To the extent that it is not feasible for Business Associate to return or destroy such PHI, the terms and provisions of this Agreement shall survive such termination or expiration and such PHI shall be used or disclosed solely as permitted by law for so long as Business Associate maintains such Protected Health Information.

5. **No Third Party Beneficiaries.** The parties agree that the terms of this Agreement shall apply only to themselves and are not for the benefit of any third party beneficiaries.

6. **De-Identified Data.** Notwithstanding the provisions of this Agreement, Business Associate and its subcontractors may disclose non-personally identifiable information provided that the

disclosed information does not include a key or other mechanism that would enable the information to be identified.

7. **Amendment.** Business Associate and Covered Entity agree to amend this Agreement to the extent necessary to allow either party to comply with the Privacy Standards, the Standards for Electronic Transactions, the Security Standards, or other relevant state or federal laws or regulations created or amended to protect the privacy of patient information. All such amendments shall be made in a writing signed by both parties.

8. **Interpretation**. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits Covered Entity to comply with the then most current version of HIPAA and the HIPAA privacy regulations.

9. **Definitions**. Capitalized terms used in this Agreement shall have the meanings assigned to them as outlined in HIPAA and its related regulations.

10. **Survival.** The obligations imposed by this Agreement shall survive any expiration or termination of this Agreement.

HELP of Southern Nevada

Fuilala Riley, President/CEO

5/24/21
Date

SAFE NEST

Liz Ortenburger, CEO

6.2.21
Date

Return to: HELP of Southern Nevada
1640 E. Flamingo Suite 100
Las Vegas, Nevada 89119

Revised 6-13-18

MEMORANDUM OF UNDERSTANDING
BETWEEN
NELLIS AIR FORCE BASE
AND
SAFENEST
FOR
SERVICES TO VICTIMS AND THEIR FAMILIES OF DOMESTIC VIOLENCE
AGREEMENT NUMBER: FB4852-00000-0395

This is a Memorandum of Understanding (MOU) between Nellis Air Force Base (AFB) and SafeNest. When referred to collectively, Nellis AFB and SafeNest are referred to as the "Parties".

1. **BACKGROUND**: It is a United States Air Force (USAF) requirement per Air Force Instruction (AFI) 40-301, *Family Advocacy Program,* and USAF Family Advocacy Program Standards to identify, report, assess, treat, and provide required services to the victims of domestic violence and their families.

2. **AUTHORITIES**: SafeNest is responsible for addressing domestic violence issues by providing shelter, counseling, advocacy and prevention. This MOU is not intended to create additional jurisdiction nor limit or modify existing jurisdiction vested in the Parties. Further, this MOU is not a legally binding agreement.

2.1. The 99th Air Base Wing (99 ABW) Commander, by virtue of his inherent authority, and through the specific authority granted to him through, AFI 40-301 is responsible for the protection of abused and neglected military members, and their family members within his command. The Commander carries out his responsibilities through several agencies including the 99th Medical Group (99 MDG), Family Advocacy Program (FAP), the 99th Security Forces Squadron (99 SFS), and servicing agencies such as the Air Force Office of Special Investigations (OSI).

2.2. Service of process from SafeNest will be recognized at Nellis AFB, and its adjacent housing areas. For service of process on Nellis AFB, SafeNest will contact 99 SFS for assistance prior to entering Nellis AFB. 99 SFS may require SafeNest personnel be escorted by 99 SFS personnel while on Nellis AFB. 99 SFS escorts will act only in a Force Protection or Operations Security rule and will not interfere with SafeNest personnel in the performance of their official duties.

3. **PURPOSE**: The purpose of this MOU, in matters involving domestic violence with military members and dependents, is to coordinate available civilian and military resources, and clarify responsibilities and procedures.

3.1. The Parties will closely cooperate concerning any suspected domestic violence. SafeNest will cooperate as fully as possible. The various agencies of Nellis AFB will cooperate as fully as possible in the service of process, welfare inspections, and other administrative contacts required with persons located on Nellis AFB property, to include persons located in

family quarters. The Parties will share as much information as is needed, while complying with all rules (such as the Health Insurance Portability and Accountability Act (HIPAA) or the Privacy Act) and NRS 432B.280 and .290.

4. **UNDERSTANDING OF THE PARTIES**: SafeNest and the Nellis AFB Family Advocacy Officer (FAO) share joint responsibility for the intake of information involving domestic violence.

4.1. Nellis AFB Understanding—

4.1.1. When responding to or investigating domestic violence cases or providing medical or other services for domestic violence victims, personnel from the 99 SFS, OSI Detachment 206, Family Advocacy Program (FAP) personnel, and 99 MDG personnel shall provide victims of domestic violence with basic referral information for SafeNest including telephone/hotline number and a general description of the shelter, support and victim advocacy services offered by that organization.

4.1.2. The 99 ABW Commander— The head of the Family Advocacy Program at Nellis AFB. The 99 ABW Commander is responsible for ensuring the identification of incidents of domestic violence. The 99 ABW Commander may act through or be represented by the Hospital Commander, the Family Advocacy Officer, the 99 SFS, or other agencies or personnel under his command. The 99 ABW Commander is recognized as the ultimate authority representing Nellis AFB. As such, he or she will be the only signatory representing Nellis AFB. Other Nellis AFB agencies function under his authority.

4.1.3. The 99 MDG Commander— Manages the Mike O'Callaghan Federal Medical Center for the Installation Commander and supervises the activities of the Family Advocacy Office.

4.1.4. Family Advocacy Program (FAP)— The agency of the 99 MDG that is primarily responsible for the intake and assessment of domestic violence. The FAP is responsible for making reports of domestic violence to the FAO in accordance with AFI 40-301.

4.1.5. Air Force Office of Special investigations (OSI)— The OSI is the single agency within the Air Force chartered to conduct investigations of major criminal offenses committed against persons. The OSI is responsible for investigating all but minor incidents of domestic violence.

4.1.6. 99 SFS— The 99 SFS is responsible for investigating incidents of domestic violence not investigated by the OSI.

4.2. SafeNest Understanding—

4.2.1. When SafeNest receives a referral from Nellis AFB at the request of the victim, or when SafeNest identifies a victim of domestic violence as an individual eligible for military medical treatment, SafeNest will provide the same services to that victim as it

provides to all other clients, in accordance with the victim's wishes and needs. Services provided by SafeNest include: shelters in confidential locations, a 24-hour Crisis Hotline, counseling, victim advocacy, prevention and community education.

4.2.2. When SafeNest receives a referral from Nellis AFB or when SafeNest identifies a victim of domestic violence as an individual eligible for military medical treatment, SafeNest staff shall provide that victim with information regarding FAP and other resources available to victims of domestic violence on Nellis AFB.

4.2.3. SafeNest staff will work with FAP to train base staff, including, but not limited to, personnel from the Nellis AFB SFS, OSI, FAP and 99 MDG, on resources available through SafeNest and how victims can access those services.

4.2.4. SafeNest shall not disclose the victim's identity and/or specifics about the victim's circumstances to Nellis AFB personnel, including, but not limited to, FAP staff, Nellis AFB, or OSI Detachment without the written consent of the victim, unless otherwise required to do so by state or federal law. A victim must sign an authorization for the Release of Information prior to the exchange of any information regarding that victim. Once the "Release of Information Form" has been signed, information shall be exchanged for the purposes of referral, treatment and intervention planning and coordination efforts.

4.2.5. It is the policy of the Parties to this agreement that, within budgetary limitations, and personnel and regulatory constraints, all medical and social agency assets available for treatment programs will be used. Treatment services are available for all active duty military beneficiaries through the Family Advocacy Office, the Mental Health Clinic for active duty members, or under TRICARE for all military beneficiaries.

5. **PERSONNEL**: Each Party is responsible for all costs of its personnel, including pay and benefits, support, and travel. Each Party is responsible for supervision and management of its personnel.

6. **GENERAL PROVISIONS**:

6.1. POINTS OF CONTACT: The following points of contact will be used by the Parties to communicate in the implementation of this MOU. Each Party may change its point of contact upon reasonable notice to the other Party.

6.1.1. For Nellis AFB—

6.1.1.1. Primary: Major Victor Eguaibor, (702) 653-3881, 99 OMRS/SGXW Victor.I.Eguaibor.mil@health.mil

6.1.1.2. Alternate: Major Spencer Clayton, (702) 653-3880, 99 OMRS/SGXW Spencer.P.Clayton.mil@health.mil

6.1.2. For SafeNest—

6.1.2.1. Primary: Liz Ortenburger, (702) 821-2748, Lort@safenest.org

6.1.2.2. Alternate: Tammy Cutler, (702) 821-2748, Tcut@safenest.org

6.2. CORRESPONDENCE: All correspondence to be sent and notice to be given pursuant to this MOU will be addressed, if to Nellis AFB—

6.2.1. ATTN: Family Advocacy Program
4311 Carswell Ave
Bldg #340
Nellis AFB, NV 89191
(702)-653-3880
Victor.I.Eguaibor.mil@health.mil

And, if to SafeNest, to-

6.2.2. SafeNest
3900 Meadows Lane
Las Vegas, NV 89107
(702) 877-0133
Tcut@safenest.org

6.3. FUNDS AND MANPOWER: This MOU does not document nor provides for the exchange of funds or manpower between the Parties nor does it make any commitment of funds or resources. No provision in this MOU will be interpreted to require obligation or payment of funds.

6.4. DISPUTES: Any disputes relating to this MOU will be subject to any applicable law, Executive Order, directive or instruction, be resolved by consultation between the Parties or in accordance with Department of Defense Instruction (DoDI) 4000.19, *Support Agreements*.

6.5. TERMINATION OF UNDERSTANDING: This MOU may be terminated in writing at will by either Party. Termination is effective on the tenth day after a Party has served a written notice upon the other Party or earlier with the consent of both Parties.

6.5.1. Effective execution of this agreement can only be achieved through constant communication and dialogues among the Parties involved. It is anticipated that the Parties will remain open and communicative whenever questions, misunderstandings, or complaints arise from the management of family maltreatment maters.

6.6. TRANSFERABILITY: This MOU is not transferable except with the written consent of the Parties.

6.7. ENTIRE UNDERSTANDING: It is expressly understood and agreed that this MOU embodies the entire understanding between the Parties regarding the MOU's subject matter, thereby superseding all prior understandings of the Parties with respect to such subject matter.

6.8. MODIFICATION OF MOU: Either SafeNest or the 99 ABW Commander may alter this MOU at any time. Each Party will give prior notice of any changes to the other Party. No changes to this MOU will be deemed effective unless both Parties agree in writing. This MOU will be reviewed no less than at the mid-point of its term and around the anniversary of its effective date in its entirety.

6.9. EFFECTIVE DATE: This MOU takes effect beginning on the day after both Parties have signed the MOU.

6.10. EXPIRATION DATE: This MOU expires on the three year anniversary date from when the last Party signs.

6.11. CANCELLATION OF PREVIOUS MOU: This MOU cancels and supersedes the previously signed MOU between the same Parties with the subject matter of handling domestic violence cases involving military members and/or dependents and effective date of October 2021.

6.12. NO THIRD PARTY BENEFICIARIES: Nothing in this MOU, express or implied, is intended to give to, or will be construed to confer upon, any person not a Party any remedy or claim under or by reason of this MOU and this MOU will be for the sole and exclusive benefit of the Parties.

APPROVED: Awaiting approval from Nellis.

FOR SAFENEST—

LIZ ORTENBURGER
Chief Executive Officer
SafeNest

FOR THE 99 ABW/CC—

JOSHUA D. DEMOTTS
Colonel, USAF
Commander, 99th Air Base Wing

MEMORANDUM OF UNDERSTANDING (MOU) between

SafeNest

and

The Immigrant Home Foundation/Fundación Casa del Inmigrante

I. PURPOSE & SCOPE

The purpose of this MOU is to identify the roles and responsibilities of each party as they relate to expanded culturally specific domestic violence services provided at The Immigrant Home Foundation/Fundación Casa del Inmigrante ('IHF') by SafeNest.

In particular, this MOU is intended to:

- Enhance domestic violence services to victims identifying as Latino/a and/or that are Spanish-speaking and their access to services and support while they are seeking services from The IHF. SafeNest domestic violence services will be available (as appropriate) if and/or when IHF services are no longer engaged.
- Acknowledge the increased challenges and barriers to services and safety for some victims. This agreement will increase victims' ability to access resources and support needed to break the cycle of domestic violence and increase their "Hope" scores, resulting in a higher probability of living violence free and self-sufficiently.
- Increase the overall support and services IHF can provide domestic violence victims.
- Establish access to a network of trauma-informed advocacy services for IHF clients who are survivors of domestic violence.
- Jointly explore future projects and opportunities to increase safety and access to resources for victims of domestic violence whose primary language is not English and who may have a limited ability to read, speak, write, or understand English.

II. BACKGROUND

SafeNest

Established in 1977, SafeNest works to end domestic violence with a comprehensive approach serving victims, batterers, and the children affected by this epidemic. SafeNest provides five major service areas including shelter, crisis hotline, counseling, victim advocacy, and training/education.

The Immigrant Home Foundation

The Immigrant Home Foundation/Fundación Casa del Inmigrante is focused on providing immigrant legal services and empowering the community through education. IHF is recognized by the U.S. Department of Justice and provides citizenship, adjustment of status, U-Visa/VAWA support, DACA support, family petitions, fiancé Visa assistance, and consular process assistance.

III. SAFENEST RESPONSIBILITIES UNDER THIS MOU

SafeNest shall undertake the following activities:

- Place a Bilingual Community-Based Advocate at IHF, providing domestic violence victims with support in English and/or Spanish for court navigation, CPS cases, facilitated access to SafeNest services; and referral and information to other community-based services appropriate for victims. (The Advocate will not provide therapeutic/counseling services. If these services are requested, the Advocate will refer to SafeNest's Counseling Dept. and/or to additional community partners.)
- SafeNest will develop and offer a community-based drop in survivor group in Spanish based out of IHF.
- SafeNest will provide their Advocate with a computer and necessary office supplies and/or other materials to perform the necessary job functions.

IV. THE IMMIGRANT HOME FOUNDATION RESPONSIBILITIES UNDER THIS MOU

The Immigrant Home Foundation shall undertake the following activities:

- Provide WiFi and a confidential office space for the Advocate to meet clients;
- Provide a confidential meeting space for the drop-in survivor group;
- The Immigrant Home Foundation will post SafeNest's crisis line on their website.

V. BOTH PARTIES' RESPONSIBILITIES UNDER THIS MOU

Both parties shall undertake the following activities:

- The Immigrant Home Foundation and SafeNest will participate in joint awareness efforts to-continue cultivating the partnership, including but not limited to: community outreach efforts; resource and information sharing; agency cross-training opportunities (in-services and trainings, as requested); and joint community awareness campaigns;
- The two agencies will meet quarterly (or more often as needed) to evaluate the goals and objectives of the partnership; share outcome information; and discuss partnership growth.
- The two agencies agree to keep the each other informed of any major operational activities (or disruptions) that might impact the delivery of services to domestic violence victims.

VI. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

1. Any modifications or changes to this MOU require updated signature by both parties.

2. This agreement will be evaluated annually; either party can terminate the agreement with 30 days' written notice. -

VII. CONFIDENTIALITY PROVISION

It is understood that one or both parties may need to disclose information concerning its clients to others to arrange for, provide, or obtain services. All information concerning a client (including,

without limitation, a client's name and address), whether the information is oral, written, or in some other format, is from now on referred to as "Confidential Information." Each party agrees to implement and enforce measures and procedures reasonably designed:

(a) To assure that access to and use of all Confidential Information received from the other party will be limited to persons needing the information in connection with their duties for the recipient;
(b) To assure that persons who obtain such Confidential Information from or through the recipient do not misuse or re-disclose it; and
(c) To assure that such Confidential Information is otherwise held in strict confidence by the recipient. In addition to complying with the minimum Confidentiality requirements, each party agrees to identify and comply with all federal and state laws, rules and regulations that may be applicable from time to time to the disclosure, use, storage, and security of Confidential Information received from the other party.

VII. FUNDING

This MOU does not include the reimbursement of funds between the two parties.

VIII. EFFECTIVE DATE AND SIGNATURE

This Memorandum of Understanding is by and between SafeNest and The Immigrant Home Foundation. The terms of this agreement shall begin on the date signed below and should remain in effect until one or both agree to terminate this agreement with at least 30 days' written notification. This agreement is subject to all applicable Nevada laws and regulations.

SafeNest and The Immigrant Home Foundation indicate agreement with this MOU by their signatures.

Signatures and dates

SafeNest

Signature _____

Print Name Liz Ortenburger

Title CEO

Date 6/29/20

The Immigrant Home Foundation

Signature _____

Print Name Luz Marina Mosquera

Title Executive Director

Date 5/6/2020

MEMORANDUM OF UNDERSTANDING BETWEEN THE CONSULATE OF MEXICO IN LAS VEGAS AND SAFENEST TO PROVIDE ASSISTANCE TO MEXICAN NATIONALS VICTIMS OF ABUSE AND DOMESTIC VIOLENCE.

The Consulate of Mexico ("the Consulate") and SafeNest ("the Organization"), from now on referred as "the Parties".

Considering that the Government of the United Mexican States deems a priority the consular protection of its nationals living abroad;

Bearing in mind that the Consulate represents the United Mexican States before the proper authorities in the United States of America, in terms of the Vienna Convention on Consular Relations;

Taking into account that the Organization is a non-profit organization incorporated under the laws of the State of Nevada, with the purpose of providing support services to low-income persons, victims of domestic violence and promoting respect for human rights;

Recognizing that specialized legal advocacy and general assistance are common needs of Mexican nationals in the United States of America;

Conscious of the importance of promoting respect for human rights and, in particular, increasing the number of Mexican nationals benefited from the services provided by the Parties,

Have agreed as follow:

Article I
Objective

This Memorandum of Understanding (MOU) aims to establish a collaborative framework between the Parties to increase the protection and promote the rights of Mexican victims of domestic violence who reside in Clark County.

Article II
Scope of cooperation

To achieve the objective of this MOU, the Parties, to the extent of their capabilities:

1. Shall join efforts to identify opportunities for rendering comprehensive support to Mexican victims of violence.
2. Shall organize and coordinate educational workshops, courses and seminars for the Mexican community, to inform about the diverse legal and social resources available to assist victims of domestic violence.

3. Shall collect and share information about the resources provided for victims of domestic violence, other agencies and institutions that provide free or low-cost services to Mexican nationals, regardless of their immigration status.
4. Shall build collaborative networks to refer victims of domestic violence who seek social and legal assistance.

The guidance, advice or representation of cases of Mexican nationals under this MOU shall be referred only by the Consulate. If the Organization receives a case of a Mexican national outside the context of this MOU, the Organization shall immediately notify the Consulate in writing. After assessing the particular case and considering it appropriate, the Parties could agree to include it within the present instrument.

Article III
Responsibilities of the Parties

The Consulate, to the extent of its capabilities:

1. Following the procedure established by the Parties pursuant Article V of this instrument, shall refer Mexican national victims of domestic violence to the Organization to receive counseling, legal advocacy, and other supportive services.
2. Shall assess the cases and provide the Organization with the proper information for their attention.

The Organization, to the extent of its capabilities:

1. Shall provide its services with due diligence and shall offer advocacy services appropriate for each client's situation.
2. Shall observe strict confidentiality of the information related to the cases referred under this MOU. Unless prior written consent of the Consulate, it shall not address these cases with the media.
3. Shall inform the Consulate in detail about the cases addressed under this MOU after informed consent and a release of information is provided by the client.
4. Shall provide and coordinate according to the expertise and knowledge of the organization, training courses for the Consulate's staff.

Article IV
General provisions

For this MOU, the Consulate designates its address as the one located at: 823 S. 6th. Street, Las Vegas, Nevada 89101. The Organization sets its address as the one found at 3900 Meadows Lane, Las Vegas, Nevada 89107.

Each Party shall notify the other within five calendar days of any change of address, telephone number or email.

Article V
Coordination and Monitoring Mechanism

To achieve the objective of this MOU, each Party shall designate a coordinator to be responsible for formulating the procedure for referring cases and comply with the provisions agreed by the Parties in this instrument. Coordinators may assemble whenever they consider it appropriate to discuss any aspect of the cases addressed by this MOU.

The Consulate appoints the Head of the Consular Protection and Legal Affairs Department and the Organization appoints Nancy Hernandez as coordinators for this MOU.

Article VI
Privileges and Immunities

Nothing in this MOU shall constitute or be construed as an express or implied waiver of the rights, privileges and immunities that the Vienna Convention on Consular Relations confers to the Consulate. Under any circumstances, shall it suggest that there is, or there could be, an employment relationship between the Consulate and/or its employees and the Organization and/or the advocates representing Mexican nationals under this MOU.

Article VII
Dispute Resolution

The Parties shall resolve any dispute arising from the interpretation or application of this MOU through a mutual written agreement product of a good faith negotiation process.

The Organization agrees to defend, indemnify and hold the Consulate, its officers and employees, and any agency or entity of the Government of the United Mexican States and their respective officers, harmless of any action, claim and demand, including costs, expenses and attorneys' fees, resulting from or alleged to result, directly or indirectly, for services provided by the Organization.

Article VIII
Final Provisions

This MOU shall enter into force from the date of its signature and shall continue in effect until either party decides to terminate it, by giving no less than (2) months written notice. Upon termination, the Organization shall submit to the Consulate, in

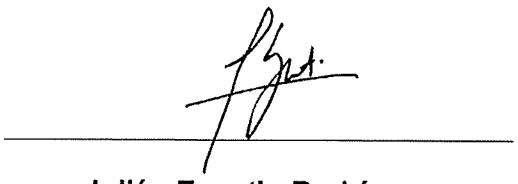
a period not to exceed thirty (30) working days, a report of the cases assigned to the organization, both terminated and pending.

Termination of this MOU should not affect the pending cases being worked on by the organization until their total conclusion.

Under the agreement of the Parties, this MOU can be amended. Amendments should be made in writing, specifying the date of entry into force.

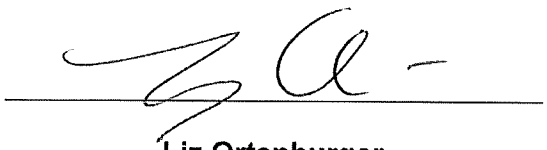
Aware of the contents of this document both parties sign it in English and Spanish, both texts being equally authentic.

Las Vegas, Nevada, United States of America, the 28 day of June, 2021.



Julián Escutia-Rodríguez

Consul of Mexico in Las Vegas



Liz Ortenburger

SafeNest CEO

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2019

HOULDSWORTH RUSSO & COMPANY
20 YEARS & COUNTING
Certified Public Accountants

HOULDSWORTH, RUSSO & COMPANY
8675 S. Eastern Avenue | Las Vegas, Nevada 89123 | P: 702.269.9992 | F: 702.269.9993 | www.trustHRC.com

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Certified Public Accountants
20 YEARS & COUNTING

HOULDSWORTH, RUSSO & COMPANY
8675 S. Eastern Avenue | Las Vegas, Nevada 89123 | P: 702.269.9992 | F: 702.269.9993 | www.trustHRC.com

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2019, on our consideration of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary'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 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 Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's internal control over financial reporting and compliance.

Houldsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 1, 2019

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	1,002,043
Cash and cash equivalents, restricted		245,586
Accounts receivable		187,541
Government support receivable		586,181
Inventory		31,287
Prepaid expenses		88,472
		2,141,110
OTHER ASSETS		
Cash and cash equivalents, restricted, net of current portion		1,075,623
Investments		140,550
Property and equipment, net		760,899
Deposits receivable		23,059
		2,000,131
Total assets	$	4,141,241

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	61,375
Accrued expenses		194,387
Current portion of capital lease obligations		19,032
		274,794
OTHER LIABILITIES		
Capital lease obligations, net of current portion		24,065
Deferred rent		22,631
		46,696
NET ASSETS		
Without donor restrictions		2,498,542
With donor restrictions		1,321,209
		3,819,751
Total liabilities and net assets	$	4,141,241

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues, gains, and other support:	
Federal grants	$ 1,841,017
State and local grants	1,406,959
Contributions	778,449
Special events, net of direct benefits to donors of $35,583	74,847
In-kind contributions	75,491
Investment income	15,012
Program revenue	290,259
Donation Center revenue	1,509,088
Gain on disposal of property and equipment	47,017
Other income	1,018
Net assets released from restriction	327,229
Total revenues, gains, and other support	6,366,386
Expenses and taxes:	
Program services:	
Crisis services	1,832,686
Counseling, advocacy, and education	1,993,852
Supporting services:	
Management and general	908,184
Fundraising	1,000,978
Total program and supporting services	5,735,700
Income taxes	4,205
Total expenses and taxes	5,739,905
Increase in net assets without donor restrictions	626,481
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	245,586
Net assets released from restriction	(327,229)
Decrease in net assets with donor restrictions	(81,643)
INCREASE IN NET ASSETS	544,838
NET ASSETS, BEGINNING OF YEAR	3,274,913
NET ASSETS, END OF YEAR	$ 3,819,751

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	Program Services		Supporting Services			
	Crisis Services	Counseling, Advocacy, and Education	Management and General	Fundraising	Special Event Direct Benefits	Total
Salaries and wages	$ 847,141	$ 1,049,406	$ 331,826	$ 582,035	$ -	$ 2,810,408
Employee benefits	94,298	116,813	36,936	64,788	-	312,835
Payroll taxes and related	78,826	97,646	30,876	54,158	-	261,506
Depreciation and amortization	36,707	45,471	14,377	25,220	-	121,775
Accounting fees	-	-	42,365	-	-	42,365
Advertising	-	-	76,539	-	-	76,539
Bank fees	-	-	13,238	-	-	13,238
Direct client assistance	204,060	-	-	-	-	204,060
Insurance	18,869	23,374	7,392	12,964	-	62,599
Interest	-	-	7,623	-	-	7,623
Information technology	87,280	108,119	34,187	59,966	-	289,552
Occupancy	76,859	95,210	30,105	52,806	35,583	290,563
Office equipment	15,888	19,681	6,223	10,916	-	52,708
Office supplies	22,223	27,529	8,705	15,268	-	73,725
Postage and shipping	3,341	4,138	1,309	2,295	-	11,083
Professional fees	27,500	232,120	140,619	38,715	-	438,954
Program supplies	72,206	-	-	-	-	72,206
Repairs and maintenance	43,526	53,918	17,049	29,905	-	144,398
Security	87,044	28,473	7,427	1,952	-	124,896
Staff development	-	-	72,057	-	-	72,057
Travel and transportation	65,857	81,581	25,796	45,247	-	218,481
Utilities	51,061	10,373	3,535	4,743	-	69,712
Total expenses	$ 1,832,686	$ 1,993,852	$ 908,184	$ 1,000,978	$ 35,583	5,771,283
Less: costs of direct benefits to donors						(35,583)
Total program and supporting services						$ 5,735,700

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	$	544,838
Adjustments to reconcile increase in net assets		
to cash provided by operating activities:		
Depreciation and amortization		121,775
Gain on disposal of property and equipment		(47,017)
(Increase) decrease in operating assets:		
Accounts receivable		(19,707)
Government support receivable		(157,752)
Inventory		(31,287)
Prepaid expenses		(51,743)
Deposits receivable		1,632
Increase (decrease) in operating liabilities		
Accounts payable		4,845
Accrued expenses		(68,228)
Deferred rent		(2,325)
Net cash provided by operating activities		295,031
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		(78,246)
Proceeds from sale of property and equipment		1,026,116
Net cash provided by investing activities		947,870
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on capital lease obligations		(16,572)
Net cash used in financing activities		(16,572)
NET INCREASE IN CASH		1,226,329
CASH, BEGINNING OF YEAR		1,096,923
CASH, END OF YEAR	$	2,323,252
SUMMARY OF CASH ACCOUNTS:		
Cash and equivalents	$	1,002,043
Cash and equivalents, restricted		245,586
Cash and equivalents, restricted, noncurrent		1,075,623
	$	2,323,252
SUPPLEMENTAL DISCLOSURE:		
Interest paid	$	7,623

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) is a not-for-profit organization including Safe Nest: Temporary Assistance for Domestic Crisis, Inc. (Safe Nest) and Safe Nest Foundation, Inc. (the Foundation). Safe Nest and the Foundation were incorporated under the laws of the State of Nevada on February 23, 1977 and September 15, 2017, respectively.

Safe Nest's purpose is to address domestic violence issues by providing crisis and counseling services, outreach, and education to victims and abusers in the state of Nevada. Safe Nest receives contributions and grants from private, federal, state, and local sources, as well as programmatic income.

The Foundation's purpose is to support the important work of Safe Nest. The Foundation receives contributions as well as revenues from donated goods sold for cash.

Program Descriptions

Crisis Services

Safe Nest's crisis services programs (shelter and hotline) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Counseling, Advocacy, and Education

Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite. Understanding that ending domestic violence means changing how abusive individuals handle their emotions and interact with their partners, Safe Nest also provides state-certified batterer's therapy groups for court-ordered and volunteer participants as well as for teens exhibiting violence in dating and familial relationships.

Safe Nest's advocacy program provides counselors both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest Advocates at Family Court, the Temporary Protection Order (TPO) Office, and the District Attorney's Office orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed.

Safe Nest's training and education program provides community engagement to counter harmful social norms that encourage intimate partner violence. These services include age-appropriate dating violence prevention classes in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under the FASB ASC, the Organization is required to report information regarding its financial position and changes in financial position activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Tax Status

Safe Nest is a not-for-profit organization and the Foundation is a not-for-profit supporting organization as described in Section 501(c)(3) of the Internal Revenue Code. Both are generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are highly-liquid investments with an initial maturity of three months and are stated at the lower of cost or market value.

Investments

The balance of investments consists of shares of an S Corporation donated to the Organization. Distributions earned from these shares are paid to the Organization monthly. This investment is recorded at fair value and is regularly assessed for impairment by the Organization's management.

Accounts Receivable

Accounts receivable result from amounts due from the bulk sale of donated goods and for the services of the Organization to clients. It is the Organization's policy to charge off uncollectible receivable when management determines the receivable will not be collected. Management reviews accounts receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2019, no allowance is recorded and all amounts are expected to be received within one year. As of June 30, 2019, 78% of the balance was due from one source.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory

Inventory consists of purchased and donated gift cards, as well as in-kind contributions of clothing and supplies to be distributed to individuals utilizing the Organization's crisis services. Purchased inventory is valued using the specific identification method based on the value of gift cards. Donated inventory is recorded when received at the estimated fair value on the date of donation.

Grants Receivable

Grants receivable are due from federal, state, and local governments. Management reviews grants receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2019, no allowance is recorded, and all amounts are expected to be received within one year. As of June 30, 2019, 45% of the balance was due from the State of Nevada.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $2,500 and with a useful life of greater than one year. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Costs associated with the acquisition, development, and construction of a project are capitalized as construction in progress and are not depreciated until placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the associated assets. The useful lives are estimated as follows:

- 5 to 10 years for vehicles;
- 5 to 7 years for furniture and equipment;
- 10 to 40 years for buildings and improvements.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Advertising

The Organization expenses all advertising costs as they are incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncement

On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*, which changes the current guidance for asset classification, investment return, expenses, and liquidity and presentation of operating cash flows. ASU 2016-14 reduces the required number of classes of net assets from three to two: *net assets with donor restrictions* and *net assets without donor restrictions*. In the absence of explicit donor restrictions, ASU 2016-14 requires nonprofit entities to use the placed-in-service approach to account for capital gifts. The current option to use the over-time approach has been eliminated. ASU 2016-14 requires expenses to be reported by nature in addition to function and include an analysis of expenses by both nature and function. The methods used by nonprofit entities to allocate costs among program and support functions will also need to be disclosed. ASU 2016-14 requires nonprofit entities to provide both qualitative and quantitative information on management of liquid available resources and the ability to cover short-term cash needs within one year of the balance sheet date. ASU 2016-14 is effective for annual reporting periods beginning after December 15, 2017. Early adoption is permitted with retrospective application required for all prior periods presented. The Organization has adopted the provisions of ASU 2016-14 for the year ended June 30, 2019.

Revenue Recognition

Contributions received are recorded as increases in net assets with or without restrictions, depending on the existence of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization receives a substantial amount of donated goods that are sold to private organizations at agreed-upon rates to generate revenue to support programs and operations. Assets unconditionally donated and retained by the Organization are recorded at fair value on the date of donation.

Government support is obtained from various government agencies through cost reimbursement grants. Revenue is recorded in the same period as the costs are incurred. Service contracts are obtained from various public and private agencies throughout the community and are paid as a reimbursement of costs incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

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

The following expenses were allocated on the basis of employee time and effort: salaries and wages, employee benefits, payroll taxes and related, depreciation and amortization, insurance, information technology, occupancy, office equipment, office supplies, postage and shipping, repairs and maintenance, and travel and transportation.

The following expenses were directly allocated by function according to the nature of the expense: accounting fees, advertising, bank fees, direct client assistance, interest, professional fees, program supplies, security, staff development, and utilities.

Donated Assets and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with the FASB ASC, if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the year ended June 30, 2019, recognized donated services consisted of information technology services of $3,214, career coaching services of $9,090, public relations services of $2,000, pet shelter fees of $375, and accounting services of $1,416. Additionally, volunteers donate a substantial amount of time to the Organization to further its programs that is not recognized in accordance with the FASB ASC. The Organization estimates the value of such donated services is $224,200 for the year ended June 30, 2019.

Consolidated Statements

The consolidated financial statements include the financial information of Safe Nest and the Foundation. Safe Nest controls and has an economic interest in the Foundation. Intercompany transactions have been eliminated in the consolidation.

Date of Management's Review

Subsequent events have been evaluated through October 1, 2019, which is the date the financial statements were available to be issued.

NOTE 2. INFORMATION REGARDING LIQUIDITY AND AVAILABILITY

The Organization receives program and contribution revenues, and considers contributions restricted for programs which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets as of June 30, 2019, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date:

Cash and cash equivalents	$ 2,323,252
Accounts receivable	187,541
Government support receivable	586,181
Line of credit – available draw	200,000
Total financial assets	3,296,974
Donor-imposed restrictions – capital campaign, held in cash and cash equivalents	(1,075,623)
Financial assets available to meet cash needs for general expenditures within one year	$ 2,221,351

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is identified 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 and is measured according to a hierarchy that includes: "Level 1" inputs, such as quoted prices in an active market for identical assets or liabilities; "Level 2" inputs, which are observable inputs for similar assets; or "Level 3" inputs, which are unobservable inputs.

The Organization's only assets valued at fair value are its investments, which are based on Level 3 inputs and consist solely of stock representing a 2.78% ownership in a corporation that owns real estate which is leased on a long-term basis. The Organization receives monthly distributions, when available, as a shareholder in this corporation. The estimated fair value at the date of donation was based on the present value of an annuity paid in perpetuity at an estimated incremental borrowing rate of 8%.

Investments measured at fair value on a recurring basis at June 30, 2019 are summarized as follows:

	Level 1	Level 2	Level 3	Total
Privately held stock	$ -	$ -	$ 140,550	$ 140,550

For the year ended June 30, 2019, there was no reportable investment activity affecting the fair value of this investment.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2019:

Buildings and improvements	$ 1,407,024
Furniture and equipment	455,411
Leasehold improvements	258,952
	2,121,387
Less: accumulated depreciation	(1,360,488)
Total property and equipment, net	$ 760,899

Depreciation expense totaled $104,583 for the year ended June 30, 2019.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or are fulfilled and removed by actions of the Organization pursuant to those stipulations.

Net assets with donor restrictions are restricted for the following purposes at June 30, 2019:

Capital campaign drive	$ 1,075,623
Additional support program	6,858
Shelter facilities	218,728
Transitional housing support	20,000
Total	$ 1,321,209

All net assets with donor restrictions are held in cash at June 30, 2019.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events as follows for the year ended June 30, 2019:

Camp Hope	$ 39,802
Community education, outreach, and therapy	250,000
Court advocacy	25,265
PS417 advocacy	12,162
Total	$ 327,229

NOTE 6. LINE OF CREDIT

The Organization carries a $200,000 unsecured line of credit with Nevada State Bank to be drawn upon as needed with an interest rate of the Prime Rate plus 2.25%. As of June 30, 2019, the Organization has no outstanding amount on the line of credit.

NOTE 7. CONCENTRATION OF CREDIT RISK

In the ordinary course of business, the Organization maintains cash balances at financial institutions in excess of federally insured limits. The cash held by the banking institutions is insured up to the Federal Deposit Insurance Corporation ("FDIC") limit of $250,000.

NOTE 8. LEASES

Capital Leases: The Organization leases certain office equipment under long-term agreements that are classified as capital leases. Amortization related to these assets is included in depreciation expense and totaled $17,192 for the year ended June 30, 2019. Assets under capital lease obligations included in property and equipment are as follows at June 30, 2019:

Office equipment	$ 85,958
Less: accumulated amortization	(51,575)
Total assets under capital lease obligations	$ 34,383

Future minimum lease payments under these capital lease obligations are:

Fiscal year ending June 30,	
2020	$ 24,195
2021	24,195
2022	2,016
	50,406
Less: amount representing interest	(7,309)
Less: current portion	(19,032)
Long-term capital lease obligations	$ 24,065

Operating Leases: The Organization leases office space, equipment, and vehicles under long-term agreements that are classified as operating leases. The terms of these leases range from 36 to 64 months with monthly payments from $88 to $12,400 for the year ended June 30, 2019. The expenses incurred under these leases are recognized on the straight-line basis and total $344,803 for the year ended June 30, 2019.

Future minimum payments under these operating leases are:

Fiscal year ending June 30,	
2020	178,998
2021	175,788
2022	189,447
2023	115,429
	$ 659,662

NOTE 9. RETIREMENT PLAN

The Organization offers a voluntary salary reduction plan under Internal Revenue Code Section 403(b) to all employees at hire. After one year of employment, the Organization contributes matching amounts of 25% of employee contributions on a maximum of 4% of the employee's elective salary deferral. During the year ended June 30, 2019, the Organization's contributions to the retirement plan totaled $24,129.

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations) (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 1, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 the Organization's consolidated financial statements are free of 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*.

Certified Public Accountants
20 YEARS & COUNTING

HOULDSWORTH, RUSSO & COMPANY
8675 S. Eastern Avenue | Las Vegas, Nevada 89123 | P: 702.269.9992 | F: 702.269.9993 | www.trustHRC.com

Purpose of this Report

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 1, 2019

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on Compliance for Each Major Federal Program

We have audited Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's (collectively the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2019. The Organization's major federal programs are 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 the 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 Organization'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 the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Organization's internal control over compliance.

Certified Public Accountants
20 YEARS & COUNTING

HOULDSWORTH, RUSSO & COMPANY
8675 S. Eastern Avenue | Las Vegas, Nevada 89123 | P: 702.269.9992 | F: 702.269.9993 | www.trustHRC.com

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

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

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 1, 2019

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Grantor and Program Title	Federal CFDA Number	Pass-Through Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Passed through Clark County:			
Emergency Solutions Grant	14.231	Agreement	$ 62,044
Passed through the Office of Community Planning and Development:			
Continuum of Care Grant	14.267	NV0118L9T001700	106,410
Total United States Department of Housing and Urban Development			168,454
United States Department of Justice			
Passed through Nevada Division of Child and Family Services:			
Crime Victim Assistance Grant	16.575	16575-17-045	1,030,908
Crime Victim Assistance Grant	16.575	16575-16-060	53,038
Total Crime Victim Assistance Grant			1,083,946
Passed through the Nevada Office of the Attorney General:			
Violence Against Women STOP Grant	16.588	2018-VAWA-11	20,000
Passed through the Office on Violence Against Women:			
Grants to Encourage Arrest Policies	16.590	Agreeement	68,557
Total United States Department of Justice			1,172,503
United States Department of Health and Human Services			
Passed through Nevada Division of Child and Family Services:			
Family Violence Prevention and Services Act Grant	93.671	93671-18-012	436,660
Passed through Nevada Division of Child and Family Services:			
Promoting Safe and Stable Families	93.556	93566-18-011	50,000
Total United States Department of Health and Human Services			486,660

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Department of Homeland Security			
Passed through Clark County:			
Emergency Food and Shelter Program	97.024	586800-060	13,400
Total Department of Homeland Security			13,400
Total Federal Expenditures			$ 1,841,017

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal award activity of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) under programs of the federal government for the year ended June 30, 2019. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule only presents a select portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATES

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4. PASS-THROUGH AWARDS

The Organization received certain federal financial assistance from pass-through awards of the pass-through entities listed on the schedule of expenditures of federal awards.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Organization.

2. No instances of material weaknesses or significant deficiencies related to the audit of the consolidated financial statements required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

3. No instances of noncompliance material to the consolidated financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

4. No material weaknesses or significant deficiencies related to the audit of major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the Organization expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with 2 CFR 200.516 (a).

7. The program tested as a major program was the U.S. Department of Justice, CFDA Number 16.575, Crime Victim Assistance Grant.

8. The threshold used for distinguishing between Type A and Type B programs was $750,000.

9. The Organization did not qualify as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

2018-001 Material Adjustment to the Financial Statements

Criteria: Financial statements are required to be fairly stated in accordance with accounting principles generally accepted in the United States of America.

Condition: During the audit, a material adjustment was discovered that needed to be posted to the accounting records in order for the financial statements to be fairly stated in accordance with generally accepted accounting principles.

Context: The material adjustment resulted from a donation to the Organization of a privately held stock investment. This donation was made prior to the year under audit and had not been recognized in the accounting records. This resulted in general ledger balances that were not in accordance with accounting principles generally accepted in the United States of America.

Effect: This adjustment served to increase assets and increase net assets on the statement of financial position.

Cause: Internal controls were not designed and implemented over the adjustment of accounting records in order for the financial statements to be presented in accordance with accounting principles generally accepted in the United States of America.

Recommendation: We recommend management design and implement a system whereby all general ledger balances are adjusted to be in accordance with accounting principles generally accepted in the United States of America prior to those balances being submitted for audit.

Views of Responsible Officials and Planned Corrective Action: During FY2018, Safe Nest management took several steps to enhance our overall accounting and finance functions, including updates to the agency's Fiscal Policies and adjustments to relevant internal control procedures. In addition, recognizing that the annual audit had been conducted by the same CPA firm for over two decades, Safe Nest management released an RFP to retain a new CPA firm, specifically choosing a firm that specializes in auditing non-profit organizations.

During FY2018, Safe Nest management also released an RFP for a new CPA firm to assist in performing bookkeeping tasks, reviewing financial records for accuracy and GAAP compliance, and providing guidance on accounting matters.

Regarding the one instance of material weakness reported during our FY2018 audit: The material adjustment was related to a donated stock investment that was received over 10 years ago. Safe Nest's prior CPA firm and bookkeeper, which we utilized at the time of the investment donation and in subsequent years until 2018, did not note this investment and the revenue it generated as material and, therefore, the original treatment of the investment by Management was not previously identified as an error.

Over the years, there have been no changes in Safe Nest's practices regarding the treatment of the investment and the relatively small amount of revenue generated from it each month; therefore, now that the investment has been adjusted in our accounting records to be accurately reflected as an asset, we do not foresee a reason that there will be a future finding related to this. The oversight in properly recording the investment as an asset at the time it was donated is deemed to be an isolated incident.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2019

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)

2018-001 Material Adjustment to the Financial Statements (Continued)

Since the draft of the FY2018 audit has been released, Safe Nest management has discussed these accounting errors and subsequent journal entry adjustments extensively with our new bookkeeper. Safe Nest management is confident that anomalies and errors have been rectified, that the current bookkeeper's annual review of the general ledger balances will be more streamlined, and the adjustments made to the financial statements for this year's audit will not be repeated in subsequent years.

Current Status: Corrective action was properly implemented.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2020

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2020, on our consideration of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary'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 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 Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's internal control over financial reporting and compliance.

Haddsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 22, 2020

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	1,768,944
Cash and cash equivalents, restricted		65,359
Accounts receivable		106,716
Government support receivable		725,945
Inventory		25,155
Prepaid expenses		140,549
		2,832,668
OTHER ASSETS		
Cash and cash equivalents, restricted, net of current portion		1,075,623
Investments		140,550
Property and equipment, net		723,827
Deposits receivable		21,989
		1,961,989
Total assets	$	4,794,657

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	100,908
Accrued expenses		225,105
Deferred revenue		13,350
Current portion of capital lease obligations		22,074
Paycheck Protection Program loan		706,400
		1,067,837
OTHER LIABILITIES		
Capital lease obligations, net of current portion		1,991
Deferred rent		27,906
		29,897
NET ASSETS		
Without donor restrictions		2,555,941
With donor restrictions		1,140,982
		3,696,923
Total liabilities and net assets	$	4,794,657

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues, gains, and other support:	
Federal grants	$ 2,290,225
State and local grants	1,122,670
Contributions	1,195,256
Special events, net of direct benefits to donors of $24,778	-
In-kind contributions	270,626
Investment income	17,506
Program revenue	265,055
Donation Center revenue	1,062,028
Net assets released from restriction	245,586
Total revenues, gains, and other support	6,468,952
Expenses:	
Program services:	
Crisis services	2,383,741
Counseling, advocacy, and education	1,881,982
Supporting services:	
Management and general	888,769
Fundraising	1,257,061
Total program and supporting services	6,411,553
Increase in net assets without donor restrictions	57,399
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	65,359
Net assets released from restriction	(245,586)
Decrease in net assets with donor restrictions	(180,227)
CHANGE IN NET ASSETS	(122,828)
NET ASSETS, BEGINNING OF YEAR	3,819,751
NET ASSETS, END OF YEAR	$ 3,696,923

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	Program Services		Supporting Services			
	Crisis Services	Counseling, Advocacy, and Education	Management and General	Fundraising	Special Event Direct Benefits	Total
Salaries and wages	$ 1,033,030	$ 1,184,871	$ 413,008	$ 549,014	$ -	$ 3,179,923
Employee benefits	114,045	130,808	45,595	60,610	-	351,058
Payroll taxes and related	91,407	104,842	36,544	48,579	-	281,372
Depreciation and amortization	40,001	45,881	15,993	21,259	-	123,134
Accounting fees	-	-	34,261	8,782	-	43,043
Advertising	-	-	40,872	7,579	-	48,451
Bank fees	-	-	10,264	1,843	-	12,107
Direct client assistance	605,070	-	-	-	-	605,070
Insurance	17,733	20,340	7,090	28,493	-	73,656
Interest	-	-	5,164	-	-	5,164
Information technology	126,742	145,371	50,672	115,665	-	438,450
Occupancy	76,480	87,721	30,576	69,234	24,778	288,789
Office equipment	19,228	22,054	7,688	31,211	-	80,181
Office supplies	20,187	23,154	8,071	22,642	-	74,054
Postage and shipping	1,647	1,889	659	1,175	-	5,370
Professional fees	1,890	9,584	71,502	104,110	-	187,086
Program supplies	80,677	-	-	-	-	80,677
Repairs and maintenance	49,282	56,525	19,703	35,167	-	160,677
Security	41,199	24,475	6,410	9,599	-	81,683
Staff development	-	-	71,196	2,424	-	73,620
Income taxes	-	-	5,586	-	-	5,586
Travel and transportation	12,194	13,986	4,875	136,778	-	167,833
Utilities	52,929	10,481	3,040	2,897	-	69,347
Total expenses	$ 2,383,741	$ 1,881,982	$ 888,769	$ 1,257,061	$ 24,778	6,436,331
Less: costs of direct benefits to donors						(24,778)
Total program and supporting services						$ 6,411,553

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	(122,828)
Adjustments to reconcile increase in net assets		
to cash used in operating activities:		
Depreciation and amortization		123,134
Change in operating assets:		
Accounts receivable		80,825
Government support receivable		(139,764)
Inventory		6,132
Prepaid expenses		(52,077)
Deposits receivable		1,070
Change in operating liabilities		
Accounts payable		39,533
Accrued expenses		30,718
Deferred revenue		13,350
Deferred rent		5,275
Net cash used in operating activities		(14,632)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		(86,062)
Net cash used in investing activities		(86,062)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on capital lease obligations		(19,032)
Proceeds from Paycheck Protection Program loan		706,400
Net cash provided by financing activities		687,368
NET INCREASE CASH AND EQUIVALENTS		586,674
CASH AND EQUIVALENTS, BEGINNING OF YEAR		2,323,252
CASH AND EQUIVALENTS, END OF YEAR	$	2,909,926
SUMMARY OF CASH ACCOUNTS:		
Cash and equivalents	$	1,768,944
Cash and equivalents, restricted		65,359
Cash and equivalents, restricted, noncurrent		1,075,623
	$	2,909,926
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	$	5,164
Cash paid for income taxes	$	5,402

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) is a not-for-profit organization including Safe Nest: Temporary Assistance for Domestic Crisis, Inc. (Safe Nest) and Safe Nest Foundation, Inc. (the Foundation). Safe Nest and the Foundation were incorporated under the laws of the State of Nevada on February 23, 1977 and September 15, 2017, respectively.

Safe Nest's purpose is to address domestic violence issues by providing crisis and counseling services, outreach, and education to victims and abusers in the state of Nevada. Safe Nest receives contributions and grants from private, federal, state, and local sources, as well as programmatic income.

The Foundation's purpose is to support the important work of Safe Nest. The Foundation receives contributions as well as revenues from donated goods sold for cash.

Program Descriptions

Crisis Services

Safe Nest's crisis services programs (shelter and hotline) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Counseling, Advocacy, and Education

Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite. Understanding that ending domestic violence means changing how abusive individuals handle their emotions and interact with their partners, Safe Nest also provides state-certified batterer's therapy groups for court-ordered and volunteer participants as well as for teens exhibiting violence in dating and familial relationships.

Safe Nest's advocacy program provides counselors both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest Advocates at Family Court, the Temporary Protection Order (TPO) Office, and the District Attorney's Office orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed.

Safe Nest's training and education program provides community engagement to counter harmful social norms that encourage intimate partner violence. These services include age-appropriate dating violence prevention classes in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under the FASB ASC, the Organization is required to report information regarding its financial position and changes in financial position activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Tax Status

Safe Nest is a not-for-profit organization and the Foundation is a not-for-profit supporting organization as described in Section 501(c)(3) of the Internal Revenue Code. Both are generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are highly-liquid investments with an initial maturity of three months and are stated at the lower of cost or market value.

Investments

The balance of investments consists of shares of an S Corporation donated to the Organization. Distributions earned from these shares are paid to the Organization monthly. This investment is recorded at fair value and is regularly assessed for impairment by the Organization's management.

Accounts Receivable

Accounts receivable result from amounts due from the bulk sale of donated goods and for the services of the Organization to clients. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management reviews accounts receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2020, no allowance is recorded and all amounts are expected to be received within one year. As of June 30, 2020, 72% of the balance was due from one source.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Support Receivable

Government support receivable is due from federal, state, and local governments. Management reviews government support receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2020, no allowance is recorded, and all amounts are expected to be received within one year. As of June 30, 2020, approximately 83% of the balance was due from two sources.

Inventory

Inventory consists of purchased and donated gift cards, as well as in-kind contributions of clothing and supplies to be distributed to individuals utilizing the Organization's crisis services. Purchased inventory is valued using the specific identification method based on the value of gift cards. Donated inventory is recorded when received at the estimated fair value on the date of donation.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $2,500 and with a useful life of greater than one year. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Costs associated with the acquisition, development, and construction of a project are capitalized as construction in progress and are not depreciated until placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the associated assets. The useful lives are estimated as follows:

- 5 to 10 years for vehicles;
- 5 to 7 years for furniture and equipment;
- 10 to 40 years for buildings and improvements.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Advertising

The Organization expenses all advertising costs as they are incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions received are recorded as increases in net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization receives a substantial amount of donated goods that are sold to private organizations at agreed-upon rates to generate revenue to support programs and operations. Assets unconditionally donated and retained by the Organization are recorded at fair value on the date of donation.

Government support is obtained from various government agencies through cost reimbursement grants. Revenue is recorded in the same period as the costs are incurred. Service contracts are obtained from various public and private agencies throughout the community and are recognized when costs allowed for reimbursement are incurred.

Functional Allocation of Expenses

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

The following expenses were allocated on the basis of employee time and effort: salaries and wages, employee benefits, payroll taxes and related, depreciation and amortization, insurance, information technology, occupancy, office equipment, office supplies, postage and shipping, repairs and maintenance, and travel and transportation.

The following expenses were directly allocated by function according to the nature of the expense: accounting fees, advertising, bank fees, direct client assistance, interest, professional fees, program supplies, security, staff development, income taxes, and utilities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Assets and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with the FASB ASC, if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the year ended June 30, 2020, recognized donated services consisted of information technology services of $146,769 and executive coaching services of $7,140. Additionally, volunteers donate a substantial amount of time to the Organization to further its programs that is not recognized in accordance with the FASB ASC. The Organization estimates the value of such donated services is $292,292 for the year ended June 30, 2020.

Consolidated Statements

The consolidated financial statements include the financial information of Safe Nest and the Foundation. Safe Nest controls and has an economic interest in the Foundation. Intercompany transactions have been eliminated in the consolidation.

Date of Management's Review

Subsequent events have been evaluated through October 22, 2020, which is the date the financial statements were available to be issued.

NOTE 2. INFORMATION REGARDING LIQUIDITY AND AVAILABILITY

The Organization receives program and contribution revenues, and considers contributions restricted for programs which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets as of June 30, 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date:

Cash and cash equivalents	$ 2,909,926
Accounts receivable	106,716
Government support receivable	725,945
Line of credit – available draw	200,000
Total financial assets	3,942,587
Donor-imposed restrictions – capital campaign, held in cash and cash equivalents	(1,075,623)
Financial assets available to meet cash needs for general expenditures within one year	$ 2,866,964

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is identified 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 and is measured according to a hierarchy that includes: "Level 1" inputs, such as quoted prices in an active market for identical assets or liabilities; "Level 2" inputs, which are observable inputs for similar assets; or "Level 3" inputs, which are unobservable inputs.

The Organization's only assets valued at fair value are its investments, which are based on Level 3 inputs and consist solely of stock representing a 2.78% ownership in a corporation that owns real estate which is leased on a long-term basis. The Organization receives monthly distributions, when available, as a shareholder in this corporation. The estimated fair value at the date of donation was based on the present value of an annuity paid in perpetuity at an estimated incremental borrowing rate of 8%.

Investments measured at fair value on a recurring basis at June 30, 2020 are summarized as follows:

	Level 1	Level 2	Level 3	Total
Privately held stock	$ -	$ -	$ 140,550	$ 140,550

For the year ended June 30, 2020, there was no reportable investment activity affecting the fair value of this investment.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2020:

Buildings and improvements	$ 1,452,697
Furniture and equipment	455,411
Leasehold improvements	299,340
	2,207,448
Less: accumulated depreciation	(1,483,621)
Total property and equipment, net	$ 723,827

Depreciation expense totaled $105,942 for the year ended June 30, 2020.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or are fulfilled and removed by actions of the Organization pursuant to those stipulations.

Net assets with donor restrictions are restricted for the following purposes at June 30, 2020:

Capital campaign drive	$ 1,075,623
Camp Hope	2,632
Shelter programs and services	20,000
Shelter pet program	20,000
Rental, utility, and food assistance for clients	12,727
Mesquite Awareness Campaign	10,000
Total	$ 1,140,982

All net assets with donor restrictions are held in cash at June 30, 2020.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events as follows for the year ended June 30, 2020:

Additional support program	$ 6,858
Shelter facilities	218,728
Transitional housing support	20,000
Total	$ 245,586

NOTE 6. LINE OF CREDIT

The Organization carries a $200,000 unsecured line of credit with Nevada State Bank to be drawn upon as needed with an interest rate of the Prime Rate plus 2.25%. As of June 30, 2020, the Organization has no outstanding amount on the line of credit.

NOTE 7. CONCENTRATION OF CREDIT RISK

In the ordinary course of business, the Organization maintains cash balances at financial institutions in excess of federally insured limits. The cash held by the banking institutions is insured up to the Federal Deposit Insurance Corporation ("FDIC") limit of $250,000.

NOTE 8. LEASES

Capital Leases: The Organization leases certain office equipment under long-term agreements that are classified as capital leases. Amortization related to these assets is included in depreciation and amortization expense and totaled $17,192 for the year ended June 30, 2020. Assets under capital lease obligations included in property and equipment are as follows at June 30, 2020:

Office equipment	$ 85,958
Less: accumulated amortization	(64,771)
Total assets under capital lease obligations	$ 21,187

Future minimum lease payments under these capital lease obligations are:

Fiscal year ending June 30,	
2021	$ 24,195
2022	2,016
	26,211
Less: amount representing interest	(2,146)
Less: current portion	(22,074)
Long-term capital lease obligations	$ 1,991

Operating Leases: The Organization leases office space, equipment, and vehicles under long-term agreements that are classified as operating leases. The terms of these leases range from 36 to 64 months with monthly payments from $88 to $12,800 for the year ended June 30, 2020. The expenses incurred under these leases are recognized on the straight-line basis and total $358,810 for the year ended June 30, 2020.

Future minimum payments under these operating leases are:

Fiscal year ending June 30,	
2021	$ 251,817
2022	255,509
2023	178,169
2024	33,940
2025	5,140
Thereafter	1,285
	$ 725,860

NOTE 9. PAYCHECK PROTECTION PROGRAM LOAN

On May 4, 2020, the Organization (the Borrower) qualified for and received a loan pursuant to the Paycheck Protection Program, a program implemented by the U.S. Small Business Administration (SBA) under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified lender (the PPP Lender), for an aggregate principal amount of $706,400 (the PPP Loan). The PPP Loan bears interest at a fixed rate of 1.0% per annum, has a term of two years, and is unsecured and guaranteed by the SBA. The principal and accrued interest of the PPP Loan is subject to forgiveness under the Paycheck Protection Program upon the Organization's request to the extent that the PPP Loan proceeds are used to pay expenses permitted by the Paycheck Protection Program, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the Organization. The Organization intends to apply for forgiveness of the PPP Loan with respect to these covered expenses. To the extent that all or part of the PPP Loan is not forgiven, the Organization will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and commencing the earlier of (1) the date that SBA remits the Borrower's loan forgiveness amount to the Lender or (2) 10 months after the end of the Borrower's loan forgiveness covered period of 24-weeks, principal and interest payments will be required through the maturity date in May 2022. The terms of the PPP Loan provide for customary events of default including, among other things, payment defaults, breach of representations and warranties, and insolvency events. The PPP Loan may be accelerated upon the occurrence of an event of default.

The Company has accounted for the PPP loan as a financial liability in accordance with FASB ASC 470 and accrued interest in accordance with the interest method under FASB ASC 835-30. The loan will be recognized as revenue when loan forgiveness is provided by the SBA.

NOTE 10. RETIREMENT PLAN

The Organization offers a voluntary salary reduction plan under Internal Revenue Code Section 403(b) to all employees at hire. After one year of employment, the Organization contributes matching amounts of 25% of employee contributions on a maximum of 4% of the employee's elective salary deferral. During the year ended June 30, 2020, the Organization's contributions to the retirement plan totaled $8,774.

NOTE 11. SUBSEQUENT EVENT

As of October 22, 2020, the date these financial statements were available to be issued, in connection with the Coronavirus (COVID-19) pandemic, there have been significant global, federal, state, and local developments. As a result of this worldwide pandemic, which is driving economic uncertainty, the Organization may experience volatility that may impact results and/or impede general operations. The Organization continues to monitor this unprecedented situation and evaluate the impact of this pandemic on their results.

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations) (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 22, 2020.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 the Organization's consolidated financial statements are free of 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 the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 22, 2020

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on Compliance for Each Major Federal Program

We have audited Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's (collectively the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2020. The Organization's major federal programs are 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 the 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 Organization'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 the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Organization's internal control over compliance.

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

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

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
October 22, 2020

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

Grantor and Program Title	Federal CFDA Number	Pass-Through Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Continuum of Care Grant	14.267	NV0118L9T001700	$ 92,017
Continuum of Care Grant	14.267	NV0188L9T001801	215,688
Passed through Clark County:			
Emergency Solutions Grant *	14.231	Agreement	52,907
Total United States Department of Housing and Urban Development			360,612
United States Department of Justice			
Passed through Nevada Division of Child and Family Services:			
Crime Victim Assistance Grant	16.575	16575-17-045	141,422
Crime Victim Assistance Grant	16.575	16575-18-043	1,190,261
Passed through the Nevada Office of the Attorney General:			
Violence Against Women STOP Grant	16.588	2019-VAWA-36	20,000
Total United States Department of Justice			1,351,683
United States Department of Health and Human Services			
Passed through Nevada Division of Child and Family Services:			
Family Violence Prevention and Services Act Grant	93.671	93671-19-012	479,895
Passed through Nevada Division of Child and Family Services:			
Promoting Safe and Stable Families	93.556	93556-19-038	77,850
Passed through PACT Coalition for Safe & Drug Free Communities:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	HD-17099-1920-10	5,546
Total United States Department of Health and Human Services			563,291
Department of Homeland Security			
Passed through Clark County:			
Emergency Food and Shelter Program *	97.024	586800-060	15,000
Total Department of Homeland Security			15,000
Total Federal Expenditures			$ 2,290,586

* Federal program includes COVID-19 Emergency Acts Funding

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal award activity of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) under programs of the federal government for the year ended June 30, 2020. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule only presents a select portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATES

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4. PASS-THROUGH AWARDS

The Organization received certain federal financial assistance from pass-through awards of the pass-through entities listed on the schedule of expenditures of federal awards.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Organization.

2. No instances of material weaknesses or significant deficiencies related to the audit of the consolidated financial statements required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

3. No instances of noncompliance material to the consolidated financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

4. No material weaknesses or significant deficiencies related to the audit of major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the Organization expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with 2 CFR 200.516 (a).

7. The program tested as a major program was the U.S. Department of Justice, CFDA Number 16.575, Crime Victim Assistance Grant.

8. The threshold used for distinguishing between Type A and Type B programs was $750,000.

9. The Organization did not qualify as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2021

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2021 on our consideration of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary'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 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 Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's internal control over financial reporting and compliance.

Houldsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 9, 2021

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	861,515
Cash and cash equivalents, restricted		238,555
Accounts receivable		163,472
Pledges receivable		66,489
Government support receivable		657,615
Inventory		17,201
Prepaid expenses		117,420
		2,122,267
OTHER ASSETS		
Cash and cash equivalents, restricted, net of current portion		1,075,623
Investments		140,550
Property and equipment, net		863,145
Deposits receivable		21,989
		2,101,307
Total assets	$	4,223,574

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	108,201
Accrued expenses		256,944
Deferred revenue		70,545
Current portion of capital lease obligations		1,991
		437,681
OTHER LIABILITIES		
Deferred rent		28,781
Total liabilities		466,462
NET ASSETS		
Without donor restrictions		2,376,445
With donor restrictions		1,380,667
		3,757,112
Total liabilities and net assets	$	4,223,574

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues, gains, and other support:	
Federal grants	$ 2,776,658
State and local grants	664,054
Contributions	2,021,888
Special events, net of direct benefits to donors of $4,661	14,558
In-kind contributions	165,430
Investment income, net	18,070
Program revenue	226,865
Donation Center revenue	1,104,455
Net assets released from restriction	37,304
Total revenues, gains, and other support	7,029,282
Expenses:	
Program services:	
Crisis services	3,052,318
Counseling, advocacy, and education	2,096,354
Supporting services:	
Management and general	792,309
Fundraising	1,267,797
Total program and supporting services	7,208,778
Change in net assets without donor restrictions	(179,496)
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	276,989
Net assets released from restriction	(37,304)
Change in net assets with donor restrictions	239,685
CHANGE IN NET ASSETS	60,189
NET ASSETS, BEGINNING OF YEAR	3,696,923
NET ASSETS, END OF YEAR	$ 3,757,112

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	Program Services		Supporting Services			
	Crisis Services	Counseling, Advocacy, and Education	Management and General	Fundraising	Special Event Direct Benefits	Total
Salaries and wages	$ 1,245,200	$ 1,331,153	$ 375,718	$ 628,009	$ -	$ 3,580,080
Employee benefits	146,317	156,417	44,150	89,918	-	436,802
Payroll taxes and related	113,600	121,442	34,277	58,464	-	327,783
Depreciation and amortization	70,277	75,128	21,204	11,672	-	178,281
Accounting fees	-	-	28,921	6,427	-	35,348
Advertising	-	-	33,126	7,930	-	41,056
Bank fees	-	-	12,580	3,174	-	15,754
Direct client assistance	897,732	-	-	-	-	897,732
Insurance	18,501	19,778	5,581	33,646	-	77,506
Interest	-	-	1,821	-	-	1,821
Information technology	130,157	139,142	39,273	72,481	-	381,053
Occupancy	94,912	101,464	28,638	42,621	4,661	272,296
Office equipment	15,830	16,923	4,777	21,336	-	58,866
Office supplies	32,800	35,064	9,897	10,260	-	88,021
Postage and shipping	812	867	245	465	-	2,389
Professional fees	13,847	14,168	80,126	138,118	-	246,259
Program supplies	109,532	-	-	-	-	109,532
Repairs and maintenance	42,174	45,086	12,725	11,932	-	111,917
Security	58,277	23,240	11,608	13,194	-	106,319
Staff development	-	-	39,257	799	-	40,056
Income taxes	-	-	3,190	-	-	3,190
Travel and transportation	8,222	8,790	2,480	109,624	-	129,116
Utilities	54,128	7,692	2,715	7,727	-	72,262
Total expenses	$ 3,052,318	$ 2,096,354	$ 792,309	$ 1,267,797	$ 4,661	7,213,439
Less: costs of direct benefits to donors						(4,661)
Total program and supporting services						$ 7,208,778

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	60,189
Adjustments to reconcile increase in net assets		
to cash used in operating activities:		
Depreciation and amortization		178,281
Paycheck Protection Progam loan forgiveness		(706,400)
Change in operating assets:		
Accounts receivable		(56,756)
Pledges receivable		(66,489)
Government support receivable		68,330
Inventory		7,954
Prepaid expenses		23,129
Change in operating liabilities		
Accounts payable		7,293
Accrued expenses		31,839
Deferred revenue		57,195
Deferred rent		875
Net cash used in operating activities		(394,560)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		(317,599)
Net cash used in investing activities		(317,599)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on capital lease obligations		(22,074)
Net cash used in financing activities		(22,074)
NET CHANGE IN CASH AND EQUIVALENTS		(734,233)
CASH AND EQUIVALENTS, BEGINNING OF YEAR		2,909,926
CASH AND EQUIVALENTS, END OF YEAR	$	2,175,693
SUMMARY OF CASH ACCOUNTS:		
Cash and equivalents	$	861,515
Cash and equivalents, restricted		238,555
Cash and equivalents, restricted, noncurrent		1,075,623
	$	2,175,693
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	$	2,121
Cash paid for income taxes	$	3,253

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) is a not-for-profit organization including Safe Nest: Temporary Assistance for Domestic Crisis, Inc. (Safe Nest) and Safe Nest Foundation, Inc. (the Foundation). Safe Nest and the Foundation were incorporated under the laws of the State of Nevada on February 23, 1977 and September 15, 2017, respectively.

Safe Nest's purpose is to address domestic violence issues by providing crisis and counseling services, outreach, and education to victims and abusers in the state of Nevada. Safe Nest receives contributions and grants from private, federal, state, and local sources, as well as programmatic income.

The Foundation's purpose is to support the important work of Safe Nest. The Foundation receives contributions as well as revenues from donated goods sold for cash.

Program Descriptions

Crisis Services

Safe Nest's crisis services programs (shelter and hotline) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Counseling, Advocacy, and Education

Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite. Understanding that ending domestic violence means changing how abusive individuals handle their emotions and interact with their partners, Safe Nest also provides state-certified batterer's therapy groups for court-ordered and volunteer participants as well as for teens exhibiting violence in dating and familial relationships.

Safe Nest's advocacy program provides counselors both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest Advocates at Family Court, the Temporary Protection Order (TPO) Office, and the District Attorney's Office orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed.

Safe Nest's training and education program provides community engagement to counter harmful social norms that encourage intimate partner violence. These services include age-appropriate dating violence prevention classes in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under the FASB ASC, the Organization is required to report information regarding its financial position and changes in financial position activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Tax Status

Safe Nest is a not-for-profit organization and the Foundation is a not-for-profit supporting organization as described in Section 501(c)(3) of the Internal Revenue Code. Both are generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are highly-liquid investments with an initial maturity of three months and are stated at the lower of cost or market value.

Investments

The balance of investments consists of shares of an S Corporation donated to the Organization. Distributions earned from these shares are paid to the Organization monthly. This investment is recorded at fair value and is regularly assessed for impairment by the Organization's management.

Accounts Receivable

Accounts receivable result from amounts due from the bulk sale of donated goods and for the services of the Organization to clients. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management reviews accounts receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2021, no allowance is recorded and all amounts are expected to be received within one year. As of June 30, 2021, 65% of the balance was due from one source.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Support Receivable

Government support receivable is due from federal, state, and local governments. Management reviews government support receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2021, no allowance is recorded and all amounts are expected to be received within one year. As of June 30, 2021, approximately 67% of the balance was due from two sources.

Inventory

Inventory consists of purchased and donated gift cards, as well as in-kind contributions of clothing and supplies to be distributed to individuals utilizing the Organization's crisis services. Purchased inventory is valued using the specific identification method based on the value of gift cards. Donated inventory is recorded when received at the estimated fair value on the date of donation.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $2,500 and with a useful life of greater than one year. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Costs associated with the acquisition, development, and construction of a project are capitalized as construction in progress and are not depreciated until placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the associated assets. The useful lives are estimated as follows:

- 5 to 10 years for vehicles;
- 5 to 7 years for furniture and equipment;
- 10 to 40 years for buildings and improvements.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Advertising

The Organization expenses all advertising costs as they are incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions received are recorded as increases in net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization receives a substantial amount of donated goods that are sold to private organizations at agreed-upon rates to generate revenue to support programs and operations. Assets unconditionally donated and retained by the Organization are recorded at fair value on the date of donation.

Government support is obtained from various government agencies through cost reimbursement grants. Revenue is recorded in the same period as the costs are incurred. Service contracts are obtained from various public and private agencies throughout the community and are recognized when costs allowed for reimbursement are incurred.

Functional Allocation of Expenses

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

The following expenses were allocated on the basis of employee time and effort: salaries and wages, employee benefits, payroll taxes and related, depreciation and amortization, insurance, information technology, occupancy, office equipment, office supplies, postage and shipping, repairs and maintenance, and travel and transportation.

The following expenses were directly allocated by function according to the nature of the expense: accounting fees, advertising, bank fees, direct client assistance, interest, professional fees, program supplies, security, staff development, income taxes, and utilities.

Donated Assets and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with the FASB ASC, if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the year ended June 30, 2021, recognized donated services consisted of information technology services of $72,759 and legal services of $3,661. Additionally, volunteers donate a substantial amount of time to the Organization to further its programs that is not recognized in accordance with the FASB ASC. The Organization estimates the value of such donated services is $416,864 for the year ended June 30, 2021.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Consolidated Statements

The consolidated financial statements include the financial information of Safe Nest and the Foundation. Safe Nest controls and has an economic interest in the Foundation. Intercompany transactions have been eliminated in the consolidation.

Date of Management's Review

Subsequent events have been evaluated through September 9, 2021, which is the date the financial statements were available to be issued.

NOTE 2. INFORMATION REGARDING LIQUIDITY AND AVAILABILITY

The Organization receives program and contribution revenues, and considers contributions restricted for programs which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets as of June 30, 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date:

Cash and cash equivalents	$ 2,175,693
Accounts receivable	163,472
Pledges receivable	66,489
Government support receivable	657,615
Total financial assets	3,063,269
Donor-imposed restrictions – capital campaign, held in cash and cash equivalents	(1,075,623)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,987,646

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is identified 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 and is measured according to a hierarchy that includes: "Level 1" inputs, such as quoted prices in an active market for identical assets or liabilities; "Level 2" inputs, which are observable inputs for similar assets; or "Level 3" inputs, which are unobservable inputs.

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The Organization's only assets valued at fair value are its investments, which are based on Level 3 inputs and consist solely of stock representing a 2.78% ownership in a corporation that owns real estate which is leased on a long-term basis. The Organization receives monthly distributions, when available, as a shareholder in this corporation. The estimated fair value at the date of donation was based on the present value of an annuity paid in perpetuity at an estimated incremental borrowing rate of 8%.

Investments measured at fair value on a recurring basis at June 30, 2021 are summarized as follows:

	Level 1	Level 2	Level 3	Total
Privately held stock	$ -	$ -	$ 140,550	$ 140,550

For the year ended June 30, 2021, there was no reportable investment activity affecting the fair value of this investment.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2021:

Buildings and improvements	$ 1,475,780
Furniture and equipment	886,438
Leasehold improvements	162,829
	2,525,047
Less: accumulated depreciation	(1,661,902)
Total property and equipment, net	$ 863,145

Depreciation expense totaled $161,089 for the year ended June 30, 2021.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or are fulfilled and removed by actions of the Organization pursuant to those stipulations.

Net assets with donor restrictions are restricted for the following purposes and periods at June 30, 2021:

Capital campaign drive	$ 1,075,623
Coaching Boys into Men	203,948
Shelter programs and facilities	26,552
Mesquite Awareness Campaign	8,055
Time restricted	66,489
Total	$ 1,380,667

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets with donor restrictions are held in the following assets at June 30, 2021:

Cash and equivalents	$	1,314,178
Pledges receivable		66,489
Total	$	1,380,667

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events as follows during the year ended June 30, 2021:

Camp Hope	$	2,632
Shelter pet program		20,000
Mesquite Awareness Campaign		1,945
Transitional housing support		12,727
Total	$	37,304

NOTE 6. CONCENTRATION OF CREDIT RISK

In the ordinary course of business, the Organization maintains cash balances at financial institutions in excess of federally insured limits. The cash held by the banking institutions is insured up to the Federal Deposit Insurance Corporation ("FDIC") limit of $250,000.

NOTE 7. LEASES

Capital Leases: The Organization leases certain office equipment under long-term agreements that are classified as capital leases. Amortization related to these assets is included in depreciation and amortization expense and totaled $17,192 for the year ended June 30, 2021. Assets under capital lease obligations included in property and equipment are as follows at June 30, 2021:

Office equipment	$	85,958
Less: accumulated amortization		(81,963)
Total assets under capital lease obligations	$	3,995

Future minimum lease payments under these capital lease obligations are:

Fiscal year ending June 30,		
2022	$	2,016
Less: amount representing interest		(25)
Less: current portion		(1,991)
Long-term capital lease obligations	$	-

NOTE 7. LEASES (CONTINUED)

Operating Leases: The Organization leases office space, equipment, and vehicles under long-term agreements that are classified as operating leases. The terms of these leases range from 36 to 64 months with monthly payments from $88 to $13,200 for the year ended June 30, 2021. The expenses incurred under these leases are recognized on the straight-line basis and total $375,707 for the year ended June 30, 2021.

Future minimum payments under these operating leases are:

Fiscal year ending June 30,

2022	$ 270,509
2023	260,129
2024	224,143
2025	185,599
2026	187,158
Thereafter	305,059
	$ 1,432,597

NOTE 8. PAYCHECK PROTECTION PROGRAM LOAN

On May 4, 2020, the Organization qualified for and received a loan pursuant to the Paycheck Protection Program, a program implemented by the U.S. Small Business Administration (SBA) under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified lender, for an aggregate principal amount of $706,400 (the PPP Loan). During the year ended June 30, 2021, the Organization applied for and was notified that the entire PPP Loan amount and all accrued interest had been forgiven and the Organization recognized contribution income totaling $706,400.

NOTE 9. RETIREMENT PLAN

The Organization offers a voluntary salary reduction plan under Internal Revenue Code Section 403(b) to all employees at hire. After one year of employment, the Organization contributes matching amounts of 25% of employee contributions on a maximum of 4% of the employee's elective salary deferral. During the year ended June 30, 2021, the Organization's contributions to the retirement plan totaled $8,650.

NOTE 10. WORLDWIDE PANDEMIC

As of September 9, 2021, the date these financial statements were available to be issued, in connection with the Coronavirus (COVID-19) pandemic, there have been significant global, federal, state, and local developments. As a result of this worldwide pandemic, which is driving economic uncertainty, the Organization may experience volatility that may impact results and/or impede general operations. The Organization continues to monitor this unprecedented situation and evaluate the impact of this pandemic on its results.

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations) (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 9, 2021.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 the Organization's consolidated financial statements are free of 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 the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 9, 2021

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on Compliance for Each Major Federal Program

We have audited Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's (collectively the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are 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 the 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 Organization'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 the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Organization's internal control over compliance.

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

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

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 9, 2021

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Grantor and Program Title	Assistance Listing Number	Pass-Through Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Continuum of Care Grant	14.267	NV0188L9T001801	$ 55,884
Continuum of Care Grant	14.267	NV0188L9T001902	146,521
Total Continuum of Care Grant			202,405
Passed through Clark County, NV:			
Emergency Solutions Grant	14.231	Agreement	91,199
Total United States Department of Housing and Urban Development			293,604
United States Department of Justice			
Passed through Nevada Division of Child and Family Services:			
Crime Victim Assistance Grant	16.575	16575-19-057	1,200,000
Crime Victim Assistance Grant	16.575	16575-19-121	115,000
Total Crime Victim Assistance Grant			1,315,000
Passed through the Nevada Office of the Attorney General:			
Violence Against Women STOP Grant	16.588	2020-VAWA-36	37,500
Total United States Department of Justice			1,352,500
United States Department of Health and Human Services			
Passed through Nevada Division of Child and Family Services:			
Family Violence Prevention and Services Act Grant	93.671	93671-20-012	410,785
COVID-19 Family Violence Prevention and Services Act Grant: CARES	93.671	93671-20-109	115,358
Total Family Violence Prevention and Services Act Grant			526,143
Passed through Nevada Division of Child and Family Services:			
Promoting Safe and Stable Families	93.556	93556-20-035	65,609
Total United States Department of Health and Human Services			591,752
Department of Homeland Security			
Passed through Clark County, NV:			
Emergency Food and Shelter Program: Phase 37	97.024	586800-060	16,875
COVID-19 Emergency Food and Shelter Program: CARES	97.024	586800-060	16,875
Emergency Food and Shelter Program: Phase 38	97.024	586800-060	15,000
Total Department of Homeland Security			48,750
United States Department of the Treasury			
Passed through Clark County, NV:			
COVID-19 CARES Basic Needs Assistance Program	21.019	Agreement	327,497
COVID-19 Coronavirus Housing Assistance Program	21.019	Agreement	162,555
Total United States Department of the Treasury			490,052
Total Federal Expenditures			$ 2,776,658

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal award activity of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) under programs of the federal government for the year ended June 30, 2021. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule only presents a select portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATES

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4. PASS-THROUGH AWARDS

The Organization received certain federal financial assistance from pass-through awards of the pass-through entities listed on the schedule of expenditures of federal awards.

NOTE 5. EXPENDITURES FROM PRIOR PERIODS

Grants awarded under the Coronavirus Relief Funds (Assistance Listing #21.019) during the year ended June 30, 2021, allowed for reimbursement of expenditures made from March 1, 2020 through December 31, 2020. As a result, amounts reported on the schedule of expenditures of federal awards for the year ended June 30, 2021, include $20,923 in expenditures made during the year ended June 30, 2020.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Organization.

2. No instances of material weaknesses or significant deficiencies related to the audit of the consolidated financial statements required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

3. No instances of noncompliance material to the consolidated financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

4. No material weaknesses or significant deficiencies related to the audit of major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the Organization expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with 2 CFR 200.516 (a).

7. The programs tested as major programs were the U.S. Department of Justice, Assistance Listing Number 16.575, Crime Victim Assistance Grant and the U.S. Department of the Treasury, Assistance Listing Number 21.019, Coronavirus Relief Fund.

8. The threshold used for distinguishing between Type A and Type B programs was $750,000.

9. The Organization qualified as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2022

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary as of June 30, 2022, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management's for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2022 on our consideration of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary'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 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 Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's internal control over financial reporting and compliance.

Houldsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 29, 2022

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	520,709
Cash and cash equivalents, restricted		244,151
Accounts receivable		113,225
Pledges receivable		371,025
Government support receivable		976,589
Inventory		30,849
Prepaid expenses		87,376
		2,343,924
OTHER ASSETS		
Cash and cash equivalents, restricted, net of current portion		1,075,623
Investments		140,550
Property and equipment, net		763,308
Deposits receivable		23,999
		2,003,480
Total assets	$	4,347,404

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	161,567
Accrued expenses		263,456
Deferred rent		12,056
		437,079
NET ASSETS		
Without donor restrictions		2,219,526
With donor restrictions		1,690,799
		3,910,325
Total liabilities and net assets	$	4,347,404

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues, gains, and other support:	
Federal grants	$ 2,379,612
State and local grants	1,954,178
Contributions	1,471,889
Special events, net of direct benefits to donors of $127,933	164,433
In-kind contributions	67,615
Investment income, net	19,009
Program revenue	213,446
Donation Center revenue	1,362,268
Net assets released from restriction	67,357
Total revenues, gains, and other support	7,699,807
Expenses:	
Program services:	
Crisis services	3,326,835
Counseling, advocacy, and education	2,244,257
Supporting services:	
Management and general	1,057,890
Fundraising	1,227,744
Total program and supporting services	7,856,726
Change in net assets without donor restrictions	(156,919)
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	377,489
Net assets released from restriction	(67,357)
Change in net assets with donor restrictions	310,132
CHANGE IN NET ASSETS	153,213
NET ASSETS, BEGINNING OF YEAR	3,757,112
NET ASSETS, END OF YEAR	$ 3,910,325

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	Program Services		Supporting Services			
	Crisis Services	Counseling, Advocacy, and Education	Management and General	Fundraising	Special Event Direct Benefits	Total
Salaries and wages	$ 1,448,793	$ 1,232,029	$ 458,716	$ 676,631	$ -	$ 3,816,169
Employee benefits	152,667	129,828	48,339	78,700	-	409,534
Payroll taxes and related	127,749	108,636	40,448	61,224	-	338,057
Depreciation and amortization	68,131	57,938	21,571	9,645	-	157,285
Accounting fees	-	-	34,935	9,703	-	44,638
Advertising	-	-	77,279	10,856	-	88,135
Bank fees	-	-	22,535	1,396	-	23,931
Direct client assistance	703,072	-	-	-	-	703,072
Insurance	24,885	21,161	7,878	18,379	-	72,303
Information technology	195,261	166,046	61,823	100,356	-	523,486
Occupancy	114,538	97,401	36,265	30,511	127,933	406,648
Office equipment	23,862	20,291	7,555	16,915	-	68,623
Office supplies	62,371	53,038	19,746	17,424	-	152,579
Postage and shipping	2,972	2,525	940	982	-	7,419
Professional fees	20,767	235,390	107,763	45,330	-	409,250
Program supplies	150,537	-	-	1,353	-	151,890
Repairs and maintenance	60,958	51,838	19,301	13,995	-	146,092
Security	74,026	25,758	9,908	3,372	-	113,064
Staff development	-	-	63,530	-	-	63,530
Income taxes	-	-	3,488	-	-	3,488
Travel and transportation	40,028	34,038	12,672	127,731	-	214,469
Utilities	56,218	8,340	3,198	3,241	-	70,997
Total expenses	$ 3,326,835	$ 2,244,257	$ 1,057,890	$ 1,227,744	$ 127,933	7,984,659
Less: costs of direct benefits to donors						(127,933)
Total program and supporting services						$ 7,856,726

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

	2022
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ 153,213
Adjustments to reconcile change in net assets to cash used in operating activities:	
Depreciation and amortization	157,285
Change in operating assets:	
Accounts receivable	50,247
Pledges receivable	(304,536)
Government support receivable	(318,974)
Inventory	(13,648)
Prepaid expenses	30,044
Deposits receivable	(2,010)
Change in operating liabilities	
Accounts payable	53,366
Accrued expenses	6,512
Deferred revenue	(70,545)
Deferred rent	(16,725)
Net cash used in operating activities	(275,771)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(57,448)
Net cash used in investing activities	(57,448)
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on capital lease obligations	(1,991)
Net cash used in financing activities	(1,991)
NET CHANGE IN CASH AND EQUIVALENTS	(335,210)
CASH AND EQUIVALENTS, BEGINNING OF YEAR	2,175,693
CASH AND EQUIVALENTS, END OF YEAR	$ 1,840,483
SUMMARY OF CASH ACCOUNTS:	
Cash and equivalents	$ 520,709
Cash and equivalents, restricted	244,151
Cash and equivalents, restricted, noncurrent	1,075,623
	$ 1,840,483
SUPPLEMENTAL DISCLOSURE:	
Cash paid for income taxes	$ 3,488

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) is a not-for-profit organization including Safe Nest: Temporary Assistance for Domestic Crisis, Inc. (Safe Nest) and Safe Nest Foundation, Inc. (Foundation). Safe Nest and the Foundation were incorporated under the laws of the State of Nevada on February 23, 1977 and September 15, 2017, respectively.

Safe Nest's purpose is to address domestic violence issues by providing crisis and counseling services, outreach, and education to victims and abusers in the state of Nevada. Safe Nest receives contributions and grants from private, federal, state, and local sources, as well as programmatic income.

The Foundation's purpose is to support the important work of Safe Nest. The Foundation receives contributions as well as revenues from donated goods sold for cash.

Program Descriptions

Crisis Services

Safe Nest's crisis services programs (shelter and hotline) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Counseling, Advocacy, and Education

Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite. Understanding that ending domestic violence means changing how abusive individuals handle their emotions and interact with their partners, Safe Nest also provides state-certified batterer's therapy groups for court-ordered and volunteer participants as well as for teens exhibiting violence in dating and familial relationships.

Safe Nest's advocacy program provides counselors both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest Advocates at Family Court, the Temporary Protection Order (TPO) Office, and the District Attorney's Office orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed.

Safe Nest's training and education program provides community engagement to counter harmful social norms that encourage intimate partner violence. These services include age-appropriate dating violence prevention classes in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying consolidated financial statements (financial statements) have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under the FASB ASC, the Organization is required to report information regarding its financial position and changes in financial position activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Tax Status

Safe Nest is a not-for-profit organization and the Foundation is a not-for-profit supporting organization as described in Section 501(c)(3) of the Internal Revenue Code. Both are generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may differ from those estimates.

Cash and Cash Equivalents

The Organization considers all cash and highly-liquid financial instruments with initial maturities of three months or less to be cash and cash equivalents.

Investments

The balance of investments consists of shares of an S Corporation donated to the Organization. Distributions earned from these shares are paid to the Organization monthly. This investment is recorded at fair value and is regularly assessed for impairment by the Organization's management.

Accounts Receivable

Accounts receivable result from amounts due from the bulk sale of donated goods and for the services of the Organization to clients. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management reviews accounts receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2022, no allowance is recorded and all amounts are expected to be received within one year.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Support Receivable

Government support receivable is due from federal, state, and local governments. Management reviews government support receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2022, no allowance is recorded and all amounts are expected to be received within one year. As of June 30, 2022, approximately 35% of the total receivable balance was due from one government support source.

Pledges Receivable

Pledges receivable is due from private organizations. Management reviews pledges to determine if an allowance for doubtful accounts is necessary. At June 30, 2022, no allowance is recorded and all amounts are expected to be received within one year.

Inventory

Inventory consists of purchased and donated gift cards, as well as in-kind contributions of clothing and supplies to be distributed to individuals utilizing the Organization's crisis services. Purchased inventory is valued using the specific identification method based on the value of gift cards. Donated inventory is recorded when received at the estimated fair value on the date of donation.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $2,500 and with a useful life of greater than one year. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Costs associated with the acquisition, development, and construction of a project are capitalized as construction in progress and are not depreciated until placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the associated assets. The useful lives are estimated as follows:

- 5 to 10 years for vehicles;
- 5 to 7 years for furniture and equipment;
- 10 to 40 years for buildings and improvements.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Advertising

The Organization expenses all advertising costs as they are incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions received are recorded as increases in net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Government support is obtained from various government agencies through cost reimbursement grants. Revenue is recorded in the same period as the costs are incurred. Service contracts are obtained from various public and private agencies throughout the community and are recognized when costs allowed for reimbursement are incurred.

Functional Allocation of Expenses

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

The following expenses were allocated on the basis of employee time and effort: salaries and wages, employee benefits, payroll taxes and related, depreciation and amortization, insurance, information technology, occupancy, office equipment, office supplies, postage and shipping, repairs and maintenance, and travel and transportation.

The following expenses were directly allocated by function according to the nature of the expense: accounting fees, advertising, bank fees, direct client assistance, professional fees, program supplies, security, staff development, income taxes, and utilities.

Donated Assets and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with FASB ASC, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the year ended June 30, 2022, donated services consisted of legal services in the amount of $2,867 and are reported as management and general expenses in the statement of functional expenses. Additionally, volunteers donate a substantial amount of time to the Organization to further its programs that is not recognized in accordance with the FASB ASC. The Organization estimates the value of such donated services is $382,392 for the year ended June 30, 2022. In-kind contributions are described in Note 9.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Consolidated Statements

The consolidated financial statements include the financial information of Safe Nest and the Foundation. Safe Nest controls and has an economic interest in the Foundation. Intercompany transactions have been eliminated in the consolidation.

New Accounting Pronouncement

During the year ended June 30, 2022, the organization adopted the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958), which is effective for fiscal years beginning after June 15, 2021 and is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements. The adoption of this ASU had no effect on the balance of net assets.

Date of Management's Review

Subsequent events have been evaluated through September 29, 2022, which is the date the financial statements were available to be issued.

NOTE 2. INFORMATION REGARDING LIQUIDITY AND AVAILABILITY

The Organization receives program and contribution revenues, and considers contributions restricted for programs which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets as of June 30, 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date:

Cash and cash equivalents	$ 1,840,483
Accounts receivable	113,225
Pledges receivable	371,025
Government support receivable	976,589
Total financial assets	3,301,322
Donor-imposed restrictions – capital campaign, held in cash and cash equivalents	(1,075,623)
Financial assets available to meet cash needs for general expenditures within one year	$ 2,225,699

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is identified 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 and is measured according to a hierarchy that includes: "Level 1" inputs, such as quoted prices in an active market for identical assets or liabilities; "Level 2" inputs, which are observable inputs for similar assets; or "Level 3" inputs, which are unobservable inputs.

The Organization's only assets valued at fair value are its investments, which are based on Level 3 inputs and consist solely of stock representing a 2.78% ownership in a corporation that owns real estate which is leased on a long-term basis. The Organization receives monthly distributions, when available, as a shareholder in this corporation. The estimated fair value at the date of donation was based on the present value of an annuity paid in perpetuity at an estimated incremental borrowing rate of 8%.

Investments measured at fair value on a recurring basis at June 30, 2022 are summarized as follows:

	Level 1	Level 2	Level 3	Total
Privately held stock	$ -	$ -	$ 140,550	$ 140,550

For the year ended June 30, 2022, there was no reportable investment activity affecting the fair value of this investment.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2022:

Buildings and improvements	$ 1,475,780
Furniture and equipment	943,886
Leasehold improvements	162,829
	2,582,495
Less: accumulated depreciation	(1,819,187)
Total property and equipment, net	$ 763,308

Depreciation related to these assets is included with depreciation and amortization in the statement of functional expenses and totaled $153,289 for the year ended June 30, 2022.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are held in the following assets at June 30, 2022:

Cash and cash equivalents	$ 1,319,774
Pledges receivable	371,025
Total	$ 1,690,799

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets with donor restrictions represent contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or are fulfilled and removed by actions of the Organization pursuant to those stipulations.

Net assets with donor restrictions are restricted for the following purposes and periods at June 30, 2022:

Capital campaign	$ 1,075,623
Coaching Boys Into Men	136,592
Shelter programs and facilities	37,299
Court advocacy	36,031
Camp Hope	25,074
Mesquite Awareness Campaign	9,155
Time restricted	371,025
Total	$ 1,690,799

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events as follows during the year ended June 30, 2022:

Coaching Boys Into Men	$ 67,357

NOTE 6. CONCENTRATION OF CREDIT RISK

In the ordinary course of business, the Organization maintains cash balances at financial institutions in excess of federally insured limits. The cash held by the banking institutions is insured up to the Federal Deposit Insurance Corporation ("FDIC") limit of $250,000. Management does not believe the Organization is exposed to a significant credit risk and has not experienced any losses on these accounts.

NOTE 7. LEASES

Capital Leases: The Organization leased certain office equipment under long term agreements that were classified as capital leases, all of which expired during the year ended June 30, 2022. Amortization related to these leases is included with depreciation and amortization in the statement of functional expenses and totaled $3,996.

Operating Leases: The Organization leases office space, equipment, and vehicles under long-term agreements that are classified as operating leases. The terms of these leases range from 36 to 64 months with monthly payments from $88 to $18,950 for the year ended June 30, 2022. The expenses incurred under these leases are recognized on the straight-line basis and total $409,116 for the year ended June 30, 2022.

NOTE 7. LEASES (CONTINUED)

Future minimum payments under these operating leases are:

2023	$ 327,136
2024	286,615
2025	249,404
2026	252,877
2027	260,425
Thereafter	153,778
	$ 1,530,235

NOTE 8. RETIREMENT PLAN

The Organization offers a voluntary salary reduction plan under Internal Revenue Code Section 403(b) to all employees at hire. After one year of employment, the Organization contributes matching amounts of 25% of employee contributions on a maximum of 4% of the employee's elective salary deferral. During the year ended June 30, 2022, the Organization's contributions to the retirement plan totaled $4,912.

NOTE 9. IN-KIND CONTRIBUTIONS

In addition to goods and services donated for use in the Organization's programs, the Organization receives a substantial amount of donated goods that are sold to private organizations at agreed-upon rates. The revenue generated is used to support the Organization's programs and operations. Assets unconditionally donated and retained by the Organization are recorded at fair value on the date of donation.

The Organization's in-kind contributions consisted of the following during the year ended June 30, 2022:

Category	Usage	Total
Donated goods, retained	Distributed to shelter clients	$ 64,748
Donated goods, sold	Sold to private organizations	1,362,268
Donated services	Legal services	2,867
		$ 1,429,883

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations) (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 29, 2022.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 29, 2022

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's (collectively the Organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
September 29, 2022

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Grantor and Program Title	Assistance Listing Number	Pass-Through Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Continuum of Care Grant	14.267	NV0188L9T001902	$ 126,011
Continuum of Care Grant	14.267	NV0118L9T002003	169,131
Total Continuum of Care Grant			295,142
Passed through Clark County, Nevada:			
COVID-19 Emergency Solutions Grant Coronavirus Funding	14.231	Agreement	40,186
Emergency Solutions Grant	14.231	Agreement	107,062
Total Emergenc Services Grant			147,248
Total United States Department of Housing and Urban Development			442,390
United States Department of Justice			
Passed through Nevada Division of Child and Family Services:			
Crime Victim Assistance Grant	16.575	16575-20-048	1,170,757
Passed through the Nevada Office of the Attorney General:			
Violence Against Women STOP Grant	16.588	2020-VAWA-36	40,000
Violence Against Women STOP Grant	16.588	2021-VAWA-25	29,785
Total Violence Against Women STOP Grant			69,785
Total United States Department of Justice			1,240,542
United States Department of Health and Human Services			
Passed through Nevada Division of Child and Family Services:			
Family Violence Prevention and Services Act Grant	93.671	93671-20-012	106,110
Family Violence Prevention and Services Act Grant	93.671	93671-21-012	336,175
American Rescue Plan: Family Violence Prevention and Services Act Grant	93.671	93671-21-106	176,933
COVID-19 American Rescue Plan: Family Violence Prevention and Services Act Grant COVID-19 Testing	93.671	93671-22-312	30,000
COVID-19 Family Violence Prevention and Services Act Grant: CARES	93.671	93671-20-109	13,712
Total United States Department of Health and Human Services			662,930
Department of Homeland Security			
Passed through Clark County, Nevada:			
Emergency Food and Shelter Program: Phase 38	97.024	586800-060	15,000
COVID-19 Emergency Food and Shelter Program: Phase 39/ARPAR	97.024	586800-060	18,750
Total Department of Homeland Security			33,750
Total federal expenditures			$ 2,379,612

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal award activity of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) under programs of the federal government for the year ended June 30, 2021. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule only presents a select portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATES

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4. PASS-THROUGH AWARDS

The Organization received certain federal financial assistance from pass-through awards of the pass-through entities listed on the schedule of expenditures of federal awards.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Organization.

2. No instances of material weaknesses or significant deficiencies related to the audit of the consolidated financial statements required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

3. No instances of noncompliance material to the consolidated financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

4. No material weaknesses or significant deficiencies related to the audit of major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the Organization expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with 2 CFR 200.516 (a).

7. The programs tested as major programs were the U.S. Department of Justice, Assistance Listing Number 16.575, Crime Victim Assistance Grant.

8. The threshold used for distinguishing between Type A and Type B programs was $750,000.

9. The Organization qualifies as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2023

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary as of June 30, 2023, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management's for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 U.S. *Code of Federal Regulations* Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2023 on our consideration of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary'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 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 Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's internal control over financial reporting and compliance.

Houldsworth, Russo & Company, P.C.

Las Vegas, Nevada
November 2, 2023

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS		
Cash and cash equivalents	$	2,415,019
Cash and cash equivalents, restricted		86,837
Accounts receivable		162,402
Government support receivable		1,028,104
Pledges receivable		100,459
Inventory		54,550
Prepaid expenses		132,628
		3,979,999
OTHER ASSETS		
Investments		140,550
Property and equipment, net		1,782,615
Operating lease right-of-use (ROU) asset		2,245,546
Deposits receivable		21,143
		4,189,854
Total assets	$	8,169,853

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$	117,954
Accrued expenses		295,183
Operating lease liability, current portion		196,158
		609,295
OTHER LIABILITIES		
Operating lease liability, net of current		2,096,784
Total liabilities		2,706,079
NET ASSETS		
Without donor restrictions		5,276,478
With donor restrictions		187,296
		5,463,774
Total liabilities and net assets	$	8,169,853

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

NET ASSETS WITHOUT DONOR RESTRICTIONS	
Revenues, gains, and other support:	
Federal grants	$ 2,960,731
State and local grants	2,584,014
Contributions	2,236,055
Special events, net of direct benefits to donors of $108,498	25,249
In-kind contributions	168,673
Investment income, net	29,232
Program revenue	176,594
Donation Center revenue	1,399,469
Employee Retention Credit revenue	1,644,974
Net assets released from restriction	1,553,503
Total revenues, gains, and other support	12,778,494
Expenses:	
Program services:	
Crisis services	4,326,831
Counseling, advocacy, and education	2,268,205
Supporting services:	
Management and general	1,589,615
Fundraising	1,536,891
Total program and supporting services	9,721,542
Change in net assets without donor restrictions	3,056,952
NET ASSETS WITH DONOR RESTRICTIONS	
Contributions	50,000
Net assets released from restriction	(1,553,503)
Change in net assets with donor restrictions	(1,503,503)
CHANGE IN NET ASSETS	1,553,449
NET ASSETS, BEGINNING OF YEAR	3,910,325
NET ASSETS, END OF YEAR	$ 5,463,774

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program Services		Supporting Services			
	Crisis Services	Counseling, Advocacy, and Education	Management and General	Fundraising	Special Event Direct Benefits	Total
Salaries and wages	$ 1,820,188	$ 1,198,359	$ 658,460	$ 811,159	$ -	$ 4,488,166
Employee benefits	191,556	126,115	69,296	85,367	-	472,334
Payroll taxes and related	158,032	104,044	57,169	70,427	-	389,672
Depreciation	60,322	39,714	21,822	26,881	-	148,739
Accounting fees	-	-	299,044	19,452	-	318,496
Advertising	-	-	17,612	93,968	-	111,580
Bank fees	-	-	21,316	-	-	21,316
Direct client assistance	1,203,047	-	-	-	-	1,203,047
Insurance	35,171	12,149	14,849	27,758	-	89,927
Interest	-	-	19,934	-	-	19,934
Information technology	77,922	49,123	46,281	84,632	-	257,958
Occupancy	113,438	131,868	44,725	37,247	59,340	386,618
Office equipment	36,562	13,901	17,271	9,450	-	77,184
Professional fees	51,394	383,222	159,491	66,576	-	660,683
Program supplies	8,322	59,516	365	4,052	-	72,255
Repairs and maintenance	148,795	20,888	14,735	15,028	-	199,446
Security	70,099	19,086	9,168	4,947	-	103,300
Staff development	10,118	28,794	60,548	9,259	-	108,719
Supplies	204,927	25,392	17,078	14,015	49,158	310,570
Income taxes	-	-	377	-	-	377
Travel and transportation	32,178	24,491	24,506	130,949	-	212,124
Utilities	104,760	31,543	15,568	25,724	-	177,595
Total expenses	$ 4,326,831	$ 2,268,205	$ 1,589,615	$ 1,536,891	$ 108,498	9,830,040
Less: costs of direct benefits to donors						(108,498)
Total program and supporting services						$ 9,721,542

See accompanying notes to financial statements

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	1,553,449
Adjustments to reconcile change in net assets		
to cash provided by operating activities:		
Depreciation		148,739
Amortization of operating lease ROU asset		225,017
Donated inventory		(23,701)
Change in operating assets:		
Accounts receivable		(49,177)
Government support receivable		(51,515)
Pledges receivable		270,566
Prepaid expenses		(45,252)
Deposits receivable		2,856
Change in operating liabilities		
Accounts payable		(43,613)
Accrued expenses		31,727
Operating lease liability		(189,677)
Net cash provided by operating activities		1,829,419
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		(1,168,046)
Net cash used in investing activities		(1,168,046)
NET CHANGE IN CASH AND EQUIVALENTS		661,373
CASH AND EQUIVALENTS, BEGINNING OF YEAR		1,840,483
CASH AND EQUIVALENTS, END OF YEAR	$	2,501,856
SUMMARY OF CASH ACCOUNTS:		
Cash and cash equivalents	$	2,415,019
Cash and cash equivalents, restricted		86,837
	$	2,501,856
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	$	19,934
Cash paid for income taxes	$	3,507
Operating lease ROU asset obtained for operating lease liability	$	2,470,563

See accompanying notes to financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, Organization) is a not-for-profit organization including Safe Nest: Temporary Assistance for Domestic Crisis, Inc. (Safe Nest) and Safe Nest Foundation, Inc. (Foundation). Safe Nest and the Foundation were incorporated under the laws of the State of Nevada on February 23, 1977 and September 15, 2017, respectively.

Safe Nest's purpose is to address domestic violence issues by providing crisis and counseling services, outreach, and education to victims and abusers in the state of Nevada. Safe Nest receives contributions and grants from private, federal, state, and local sources, as well as programmatic income.

The Foundation's purpose is to support the important work of Safe Nest. The Foundation receives contributions as well as revenues from donated goods sold for cash.

Program Descriptions

Crisis Services

Safe Nest's crisis services programs (shelter and hotline) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Counseling, Advocacy, and Education

Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite. Understanding that ending domestic violence means changing how abusive individuals handle their emotions and interact with their partners, Safe Nest also provides state-certified batterer's therapy groups for court-ordered and volunteer participants as well as for teens exhibiting violence in dating and familial relationships.

Safe Nest's advocacy program provides counselors both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest Advocates at Family Court, the Temporary Protection Order (TPO) Office, and the District Attorney's Office orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed.

Safe Nest's training and education program provides community engagement to counter harmful social norms that encourage intimate partner violence. These services include age-appropriate dating violence prevention classes in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accompanying consolidated financial statements (financial statements) have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under the FASB ASC, the Organization is required to report information regarding its financial position and changes in financial position activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Income Tax Status

Safe Nest is a not-for-profit organization and the Foundation is a not-for-profit supporting organization as described in Section 501(c)(3) of the Internal Revenue Code. Both are generally exempt from income taxes on related income pursuant to the appropriate section of the Internal Revenue Code.

Use of Estimates

Timely preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities and disclosures of any contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from management's estimates.

Cash and Cash Equivalents

The Organization considers all cash and highly-liquid financial instruments with initial maturities of three months or less to be cash and cash equivalents.

Investments

The balance of investments consists of shares of an S Corporation donated to the Organization. Distributions earned from these shares are paid to the Organization monthly. This investment is recorded at fair value and is regularly assessed for impairment by the Organization's management.

Accounts Receivable

Accounts receivable result from amounts due from the bulk sale of donated goods and for the services of the Organization to clients. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management reviews accounts receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2023, no allowance is recorded and all amounts are expected to be received within one year.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government Support Receivable

Government support receivable is due from federal, state, and local governments. Management reviews government support receivable balances to determine if an allowance for doubtful accounts is necessary. At June 30, 2023, no allowance is recorded and all amounts are expected to be received within one year.

Pledges Receivable

Pledges receivable are due from private organizations. Management reviews pledges to determine if an allowance for doubtful accounts is necessary. At June 30, 2023, no allowance is recorded and all amounts are expected to be received within one year.

Inventory

Inventory consists of purchased and donated gift cards, as well as in-kind contributions of clothing and supplies to be distributed to individuals utilizing the Organization's crisis services. Purchased inventory is valued using the specific identification method based on the value of gift cards. Donated inventory is recorded when received at the estimated fair value on the date of donation.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of $5,000 and with a useful life of greater than one year. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Costs associated with the acquisition, development, and construction of a project are capitalized as construction in progress and are not depreciated until placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the associated assets. The useful lives are estimated as follows:

- 5 to 10 years for vehicles;
- 5 to 7 years for furniture and equipment;
- 10 to 40 years for buildings and improvements.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets.

Advertising

The Organization expenses all advertising costs as they are incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The Organization leases office space utilized for program and supporting activities and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent an obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As the Organization's leases do not provide an implicit rate, a risk-free rate is used based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain the option will be exercised. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Our lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization has a lease agreement with lease and non-lease components, which are generally accounted for separately. For certain leases, such as the lease for office space, the Organization accounts for the lease and non-lease components as a single lease component.

Revenue Recognition

Contributions received are recorded as increases in net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Government support is obtained from various government agencies through cost reimbursement grants. Revenue is recorded in the same period as the costs are incurred. Service contracts are obtained from various public and private agencies throughout the community and are recognized when costs allowed for reimbursement are incurred.

Consolidated Statements

The consolidated financial statements include the financial information of Safe Nest and the Foundation. Safe Nest controls and has an economic interest in the Foundation. Intercompany transactions have been eliminated in the consolidation.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

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

The following expenses were allocated on the basis of employee time and effort: salaries and wages, employee benefits, payroll taxes and related, and depreciation. All other natural classifications were directly allocated.

Donated Assets and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with FASB ASC, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Volunteers donate a substantial amount of time to the Organization to further its programs that is not recognized in accordance with the FASB ASC. The Organization estimates the value of such donated services is $253,187. In-kind contributions are described in Note 10.

Date of Management's Review

Subsequent events have been evaluated through November 2, 2023, which is the date the financial statements were available to be issued.

NOTE 2. INFORMATION REGARDING LIQUIDITY AND AVAILABILITY

The Organization receives program and contribution revenues, and considers contributions restricted for programs which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date:

Cash and cash equivalents	$ 2,501,856
Accounts receivable	162,402
Government support receivable	1,028,104
Pledges receivable	100,459
Financial assets available to meet cash needs for general expenditures within one year	$ 3,792,821

NOTE 3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Fair value is identified 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 and is measured according to a hierarchy that includes: "Level 1" inputs, such as quoted prices in an active market for identical assets or liabilities; "Level 2" inputs, which are observable inputs for similar assets; or "Level 3" inputs, which are unobservable inputs.

The Organization's only assets valued at fair value are its investments, which are based on Level 3 inputs and consist solely of stock representing a 2.78% ownership in a corporation that owns real estate which is leased on a long-term basis. The Organization receives monthly distributions, when available, as a shareholder in this corporation. The estimated fair value at the date of donation was based on the present value of an annuity paid in perpetuity at an estimated incremental borrowing rate of 8%.

Investments measured at fair value on a recurring basis are summarized as follows:

	Level 1	Level 2	Level 3	Total
Privately held stock	$ -	$ -	$ 140,550	$ 140,550

There was no reportable investment activity affecting the fair value of this investment.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Buildings and improvements	$ 2,215,021
Furniture and equipment	1,014,985
Leasehold improvements	223,409
Land	297,126
	3,750,541
Less: accumulated depreciation	(1,967,926)
Total property and equipment, net	$ 1,782,615

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are held in the following assets:

Cash and cash equivalents	$ 86,837
Pledges receivable	100,459
Total	$ 187,296

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets with donor restrictions represent contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or are fulfilled and removed by actions of the Organization pursuant to those stipulations.

Net assets with donor restrictions are restricted for the following purposes and periods:

Brave conference	$	50,000
Court advocacy		35,059
Mesquite Awareness Campaign		1,778
Time restricted		100,459
Total	$	187,296

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events as follows:

Capital campaign	$	1,075,623
Coaching Boys Into Men		136,592
Shelter programs and facilities		37,299
Court advocacy		972
Camp Hope		25,074
Mesquite Awareness Campaign		7,377
Time restricted		270,566
Total	$	1,553,503

NOTE 6. CONCENTRATION OF CREDIT RISK

In the ordinary course of business, the Organization maintains cash balances at financial institutions in excess of federally insured limits. The cash held by the banking institutions is insured up to the Federal Deposit Insurance Corporation ("FDIC") limit of $250,000. Management does not believe the Organization is exposed to a significant credit risk and has not experienced any losses on these accounts.

During the year ending June 30, 2023, approximately 72% of grants receivable was due from one funding source and approximately 97% of accounts receivable was due from two constituents.

NOTE 7. RELATED PARTY

Through individual and corporate donations, board members contributed $77,823 during the year ending June 30, 2023.

NOTE 8. LEASES

In September 2017, the Organization entered into a non-cancelable operating lease for office space for the term of October 1, 2017 through January 31, 2023. The lease contained two five-year options to renew, the first of which was exercised in November 2021, effective February 1, 2023. As the Organization reasonably expects to exercise the second five-year option to renew, the operating lease liability, ROU asset, and future minimum payments include the final renewal term through January 3033. The components of lease expense were operating lease costs of $267,856 and short-term lease costs of $59,421 for the year ended June 30, 2023.

Future minimum lease payments are as follows for the years ended June 30:

2024	$ 259,632
2025	251,817
2026	254,933
2027	261,699
2028	269,550
Thereafter	1,342,857
Total future minimum lease payments	2,640,488
Less: imputed interest	(347,546)
Total operating lease liabilities	2,292,942
Less: current portion	(196,158)
Long-term operating lease liabilities	$ 2,096,784

NOTE 9. RETIREMENT PLAN

The Organization offers a voluntary salary reduction plan under Internal Revenue Code Section 403(b) to all employees at hire. After one year of employment, the Organization contributes matching amounts of 25% of employee contributions on a maximum of 4% of the employee's elective salary deferral. The Organization's contributions to the retirement plan totaled $10,230.

NOTE 10. IN-KIND CONTRIBUTIONS

In addition to goods and services donated for use in the Organization's programs, the Organization receives a substantial amount of donated goods that are sold to private organizations at agreed-upon rates. The revenue generated is used to support the Organization's programs and operations. Assets unconditionally donated and retained by the Organization are recorded at fair value on the date of donation.

NOTE 10. IN-KIND CONTRIBUTIONS (CONTINUED)

The Organization's in-kind contributions consisted of the following:

Category	Usage	Total
Donated goods, retained	Distributed to shelter clients	$ 168,673
Donated goods, sold	Sold to private organizations	1,399,469
		$ 1,568,142

NOTE 11. ADOPTION OF ACCOUNTING PRONOUNCEMENT

In February 2016, the FASB issued ASC 842, *Leases,* to increase transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 (the beginning of the period of adoption) using a modified retrospective approach, with certain practical expedients available.

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

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022 a lease liability of $2,482,620, which represents the present value of the remaining operating lease payments of $2,893,145, discounted using risk free rates ranging from 2.84% to 2.88% based on the remaining term of each lease and an ROU asset of $2,470,563 adjusted for deferred rent of $12,056.

Adoption of the standard had a material impact on the Organization's statement of financial position, statement of cash flows, and statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

NOTE 12. CONTINGENCIES

The Organization may become involved in legal actions arising in the ordinary course of business. In the opinion of management, the Organization carries adequate insurance coverage to mitigate the risk of material losses and the ultimate disposition of these matters will not have a material adverse effect on the Organization's financial position, results of operations, or liquidity.

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

ocTo the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (both nonprofit organizations) (collectively, Organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 2, 2023.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Management Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Holdsworth, Russo & Company, P.C.

Las Vegas, Nevada
November 2, 2023

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

To the Board of Directors
Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary
Las Vegas, Nevada

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary's (collectively Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 U.S. *Code of Federal Regulations* Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Houldsworth, Russo & Company, P.C.

Las Vegas, Nevada
November 2, 2023

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Grantor and Program Title	Assistance Listing Number	Pass-Through Identifying Number	Total Federal Expenditures
United States Department of Housing and Urban Development			
Continuum of Care Program	14.267	NV0118L9T002003	$ 136,712
Continuum of Care Program	14.267	NV0118L9T002104	261,289
Total Continuum of Care Program			398,001
Passed through Clark County, Nevada:			
COVID-19 Emergency Solutions Grant Program	14.231	CBE606133-22	109,814
Emergency Solutions Grant Program	14.231	ESG23-NEST	89,233
Total Emergency Solutions Grant Program			199,047
COVID-19 Community Development Block Grants: CDBG - Entitlement Grants Cluster	14.218	CBE606133-22	96,000
Total United States Department of Housing and Urban Development			693,048
United States Department of Justice			
Passed through Nevada Division of Child and Family Services:			
Crime Victim Assistance Grant	16.575	16575-20-131	1,247,600
Passed through the Nevada Office of the Attorney General:			
Violence Against Women STOP Grant	16.588	2022-VAWA-36	70,000
Total United States Department of Justice			1,317,600
United States Department of the Treasury			
Passed through Nevada Division of Child and Family Services:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	21027-22-004	100,000
Total United States Department of the Treasury			100,000
United States Department of Health and Human Services			
Passed through Nevada Division of Child and Family Services:			
Family Violence Prevention and Services Act Grant	93.671	93671-21-012	221,612
Family Violence Prevention and Services Act Grant	93.671	93671-22-014	454,938
COVID-19 American Rescue Plan: Family Violence Prevention and Services Act	93.671	93671-21-106	154,783
			831,333
Total United States Department of Health and Human Services			831,333
Department of Homeland Security			
Passed through United Way of Southern Nevada:			
COVID-19 Emergency Food and Shelter Program: Phase 39/ARPAR	97.024	586800-060	18,750
Total Department of Homeland Security			18,750
Total federal expenditures			$ 2,960,731

See notes to schedule of expenditures of federal awards

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal award activity of Safe Nest: Temporary Assistance for Domestic Crisis, Inc. and Subsidiary (collectively, the Organization) under programs of the federal government for the year ended June 30, 2023. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Title 45 U.S. *Code of Federal Regulations* Part 75, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards* (Uniform Guidance). Because this schedule only presents a select portion of the operations of the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, functional expenses, or cash flows of the Organization.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATES

The Organization has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The auditor's report expresses an unmodified opinion on the consolidated financial statements of the Organization.

2. No instances of material weaknesses and one instance of significant deficiency related to the audit of the consolidated financial statements required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

3. No instances of noncompliance material to the consolidated financial statements of the Organization, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

4. No material weaknesses or significant deficiencies related to the audit of major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the Organization expresses an unmodified opinion.

6. There are no audit findings that are required to be reported in accordance with 45 CFR 75.516 (a).

7. The program tested as a major program was the U.S. Department of Health and Human Services, Assistance Listing Number 93.671, Family Violence Prevention and Services Act Grant.

8. The threshold used for distinguishing between Type A and Type B programs was $750,000.

9. The Organization qualifies as a low-risk auditee.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

2023-001 Completeness of the General Ledger

Criteria: For a general ledger to be considered complete, all financial activity related to the Organization must be included.

Condition: During our audit, it was discovered that a PayPal account held in the name of the Organization had not been included in the general ledger balances initially presented for audit. Upon further investigation, we learned the PayPal account was created without the approval of a member of management, as dictated by the Organization's internal control policy.

Cause: Internal controls over appropriate approvals for establishing access and appropriate use of bank account information, and authorization channels for cash receipt portal/applications, did not operate effectively.

2023-001 Completeness of the General Ledger (continued)

Effect: The general ledger balances presented for audit were incomplete. Additionally, without appropriately designed and effectively operating internal controls over the setup of cash receipts portals/applications, there is an increased risk of misappropriation/fraud as an employee could perform an unauthorized setup to be used for personal benefit.

Recommendation: We recommend management revise as necessary and implement a system of internal controls whereby the use of the Organization's bank account information and/or setup of cash receipts portals/applications is approved by an appropriate member of management before setup occurs. Further, we recommend management create a written policy prescribing appropriate and/or disallowed use of bank account information, to be signed by all those granted said access.

Views of Responsible Officials and Planned Corrective Actions: On August 31, 2023, we established the agency policy that no new accounts to receive funds through donation platforms (nor to create any new funds receivable or funds payable accounts, for that matter) are to be setup/established unless they have been requested through the accounting team with approval from the Chief Financial Officer (CFO).

We do not believe that our bank account information is at risk of being misused, as we have strict access guidelines that do not allow sharing of such access unless granted directly by the Chief Executive Officer (CEO), who receives approval first from the CFO. The only people who would be granted bank account access would be employees directly on the accounting team (CFO, CEO and her Executive Assistant, Grant Billing Specialist, and Bookkeeper), and any of these employees who have access to our accounting system do not have the ability to transfer funds nor set up new account users. To further establish this security, we will create a written policy regarding proper use & sharing and disallowed use of bank account information for these individuals with bank account access to review and sign, which we will implement going forward for any other staff member who joins Safe Nest and needs such access.

It is also relevant to note that any member of the public can fraudulently setup an unauthorized donation account in our, or any charity's, name and claim to take donations on the agency's behalf while instead using the funds for personal benefit; this is out of the control of the agency and something that we educate our donors on to make sure they are contributing through authorized Safe Nest donation platforms.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENT AUDIT

None.

PRIOR AUDIT FINDINGS – MAJOR FEDERAL AWARDS PROGRAM AUDIT

None.

Safe Nest : Temporary Assistance for Domestic Crisis, Inc.
FY24 Budget
(Jul 2023 to Jun 2024)

Financial Row	FY 2024 Amount
Ordinary Income/Expense	
Income	
4000 - Donor/Corporate contributions	
4010 - Individual	$853,050
4020 - Corporate/Nonprofit Contributions	$345,104
4100 - Rev from non-government grants	
4120 - Foundation/trust grants	$906,000
4200 - Rev - Indirect contributions	
4210 - United Way & CFC contributions	$10,000
4230 - 3rd party event Rev	$24,948
4300 - Rev from government grants	
4320 - Federal grants	$2,505,267
4330 - State grants	$2,073,318
4400 - Donated goods & services Rev	
4410 - Donated Goods	$120,000
4420 - Donated Services	$1,800
5000 - Rev from government agencies	
5030 - State contracts/fees	$80,000
5040 - Local government contracts/fees	$140,144
5080 - Medicare/Medicaid payments	$66,000
5100 - Rev from program-fees	
5170 - Coffee Program	
5170 - Coffee Program	$11,088
5171 - Coffee Program Direct Expenses	-$9,394
5180 - Counseling Fees	$45,670
5190 - Educational Training Fees	$20,000
5500 - Revenue From the Donation Center	
5510 - Savers Revenue	$1,406,051
5540 - Auto	$5,400
5800 - Special events	
5810 - Special events - contribution	
5811 - Spring Tea	$162,046
5812 - Run for Hope	$25,000
5830 - Cost of direct benefit - Donor	
5831 - CODB-Spring Tea	-$62,046
5832 - CODB-Run for Hope	-$7,700
5900 - Rev from investments	
5910 - Interest	$2,568
5940 - Real estate rent - New	$19,012
Gross Profit	**$8,743,326**

Expense	
7000 - Salaries & Wages	
7001 - Regular Employees Exempt	$4,190,941
7100 - Employee Welfare Benefit Plans	
7101 - Health Plan Premiums	$573,329
7102 - Dental Plan Premiums	$33,713
7103 - Vision Premiums	$6,552
7105 - Retirement Plans	$111,032
7106 - Employee Health Contributions	-$140,846
7107 - Employee Dental Contributions	-$12,230
7108 - Employee Vision Contributions	-$3,473
7109 - Employee Retirement Contributions	-$101,400
7110 - Other Premiums	$10,344
7200 - Payroll Taxes	
7201 - Payroll taxes	$286,980
7202 - Workers Compensation	$42,868
7203 - NV State Unemployment	$69,894
8000 - Professional Services & Fees	
8001 - Audit & Accounting	$72,800
8010 - Lobbying	$48,000
8020 - Public Relations	$23,200
8025 - Administrative Service Fees	$63,231
8027 - Document Management Services	$11,830
8030 - Computer & IT Consultants	$99,633
8035 - Evaluation Services	$3,680
8040 - Contracted Therapists	$300,000
8043 - Program Professionals	$25,000
8045 - Program Fees	$103,432
8050 - Other Purchased Services	$19,018
8100 - Supplies	
8110 - Food & Beverages - Residential Programs	$182,952
8115 - Food & Beverages - Other Programs	$16,550
8120 - Office Stationery & Supplies	$21,108
8130 - Program Supplies	$50,588
8135 - Recognitions & Appreciation	$24,000
8140 - Staff Wearables	$3,000
8200 - Telecommunications	
8210 - Telephone	$62,182
8215 - Data Communications	$30,432
8300 - Postage & Delivery	
8310 - Postage & Freight/Shipping	$4,946
8400 - Occupancy	
8410 - Facility Rental	$270,632
8420 - Utilities	$97,816
8440 - Building Repairs & Maintenance	$121,909
8450 - Building & Maintenance Supplies	$97,104
8455 - Storage	$2,160
8457 - Security	$80,308

8500 - Equipment Repair, & Maintenance	
8510 - Equipment Purchase	$44,549
8520 - Information Technology-Software	$110,540
8525 - Information Technology-Hardware	$24,000
8530 - Equipment Rental Expense	$28,177
8540 - Equipment Repair & Maintenance	$3,000
8600 - Printing & Publications	
8610 - Printing & Publications	$59,500
8620 - Advertising	$32,500
8700 - Travel	
8710 - Mileage Reimb/Auto Allowance	$22,499
8715 - Local Transportation Costs	$5,376
8720 - Vehicle Leasing & Chartering	$111,800
8725 - Operational Fuel	$65,232
8730 - Vehicle Repair, & Maintenance	$6,756
8740 - Transportation Costs	$13,404
8750 - Hotel, Meals, & Incidentals	$9,600
8800 - Conferences & Staff Development	
8801 - Meeting Fees & Expenses	$40,628
8810 - Staff Development	$73,216
8820 - Membership Dues	$19,728
8900 - Assistance To Clients	
8910 - Assistance to Clients-Services	$87,465
8920 - Assistance to Clients-Goods	$46,932
8925 - Assistance to Clients - Gift Cards	$131,261
8930 - Assistance to Clients-Housing	$422,827
8940 - Assistance to Clients-Pets	$3,300
8999 - Donated Inventory	$84,787
9300 - Insurance	
9310 - General	$26,837
9320 - Property	$20,262
9330 - Vehicles & Boats	$43,624
9350 - Directors & Officers	$9,740
9400 - Other Expenses	
9401 - Recruitment/Relocation Expense	$23,460
9405 - Donation Processing Fees	$14,952
9410 - Bank Service Charges	$6,636
9415 - Credit Card Charges	$1,020
9430 - Taxes	$3,700
9440 - Licenses & Fees	$800
9450 - Gift Card Fees	$15,144
9500 - Depreciation & Amortization	
9501 - Depreciation	$177,004
Total Expenses	**$8,693,471**
Net Ordinary Income	
Net Income	**$49,855**

SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.
FISCAL POLICIES

I. GENERAL POLICIES

The fiscal year for Safe Nest: Temporary Assistance for Domestic Crisis is July 1 through June 30.

In the spring of each year, the Chief Executive Officer (CEO), along with the Chief Financial Officer (CFO), prepares an annual budget for operation of all programs within Safe Nest. The budget is a projection of income and expenses for the next fiscal year, beginning July 1. The Executive Committee and/or the Audit & Finance Committee may give input or assist the CEO or CFO with preparation.

The annual budget is submitted to the Board of Directors for approval no later than the June board meeting of each year. Revisions to the budget may be submitted for approval to the full Board at any time during the year, at a regularly calendared meeting or at a properly noticed special meeting. After board approval, the agency may spend within the parameters of the budget, with the goal of no variances over 10% without board or Audit & Finance Committee approval.

Financial reports to include, at minimum, a Profit & Loss Statement, Balance Sheet, and Cash Flow Statement are prepared monthly and submitted to the Audit & Finance Committee for review, discussion, and/or approval, and the most recently approved financials are included in the agenda at the next full Board meeting for approval.

All board members serve without compensation, although they may be reimbursed for expenses incurred on behalf of the agency if the expense is within the budget or approved by the full Board.

In the summer/fall of each year, all financial records for the preceding fiscal year, ending June 30, are submitted to an independent Certified Public Accountant (CPA) firm which has been retained by Safe Nest and approved by the Board of Directors or Audit & Finance Committee to conduct Safe Nest's annual audit. A full financial audit will be conducted annually including a formal review of federal grants as required by the Federal Office of Management and Budget (OMB)'s Uniform Guidance, Subpart F.

In the event of a material weakness or deficiency reported during the audit, the Audit & Finance Committee and Board of Directors will review any recommendations offered by the independent audit firm and work with the agency to improve accountability and ensure compliance with Generally Accepted Accounting Principles for non-profit organizations as well as compliance with applicable statutes, regulations, and terms & conditions of federal grant awards. The agency's CFO along with the CEO and any relevant program managers will draft a corrective action plan for each deficiency noted during the audit and will implement these plans expediently upon approval from the board.

The organization will make every effort to meet all fiscal requirements of its funding agencies, as well as meeting all standards to maintain IRS tax-exempt status as a 501(c)3 organization. In

keeping with the latter requirement, the organization will not incur any expenses to lobby for candidates for office, nor will the organization exceed the allowable limits set by the Internal Revenue Service to lobby regarding passage of legislation or public policy.

In the event that the agency violates federal criminal law involving fraud, bribery, or gratuities that may affect a federal award, the agency will disclose this to the federal agency or the pass-through entity in a timely manner. Any such violations that are required to be reported to the System for Award Management (SAM), including certain civil, criminal, or administrative proceedings, will be disclosed in a timely manner as well.

Additionally, if there is reason to believe any financial duty is being conducted improperly by accounting staff or someone of trust in the agency, administrative leave is implemented immediately while other department staff manage that person's duties.

II. GRANT ADMINISTRATION

The CEO, along with the CFO, manage all grants awarded to the organization and ensure compliance with all fiscal and reporting procedures required by each respective federal, state, or local funding agency or foundation/donor. The CEO may delegate day-to-day grant oversight and/or reporting duties to the CFO.

The CEO and the agency will comply with grant procedures as they pertain to individual grant programs' terms & conditions and their respective requirements. All income and expenditures will be recorded by grant source on a monthly basis (or the time frame required by the funder) in the agency's accounting system. The annual audit will include a review of grant financial accounting as well as the income and expenses for each grant.

In the case of a program review, site visit, or periodic audit by a grant source, the Board of Directors will be informed of the outcome of the review, including any recommendations for improvement and any corrective actions to be implemented by the agency.

III. ACCOUNTS RECEIVABLE

1. GRANTS

Each government grant source requires a requisition before the 15th of each month to be submitted to the funding agency to generate the monthly payment to Safe Nest. (Refer to individual grant procedures for forms required by each source.)

When the monthly grant payment is received, it is recorded in the agency's accounting system and on a spreadsheet tracking individual grant receivables and payments. The CFO oversees this process. The grant payment (if not a direct deposit into the agency's account) is locked in a safe to be deposited no later than the end of the week. For in-person bank deposits, the Bookkeeper prepares a bank deposit slip and takes the deposit to a local branch to complete the deposit and returns the teller-stamped deposit slip for filing. (The Human Resources Director also assists

with bank deposits as needed.) The deposit and back-up documentation are then reviewed by the CFO.

At the end of the fiscal year, the CFO or accounting staff prepare a summary of grant payments for the annual audit, including an accounting of grants receivable due at the end of the period.

All current grant agreements and contracts that outline the requirements for each respective grant funding source are kept on file by the CFO and are reviewed by the CEO at the time of award renewal and if any updates are implemented by the funding agencies.

2. EVENT INCOME

Payment to attend fundraising events or in connection with activities at fundraising events is expected prior to the event or on the day of the event. Payments for events are collected in as timely a manner as is possible and are recorded in Safe Nest's donor database and in the accounting system. Copies of payments are maintained with deposit records which are submitted to the Bookkeeper for proper record keeping and the CFO for approval.

Cash payments accepted at an event will be collected and reconciled with signatures from no fewer than two individuals. These will be recorded and turned over for deposit no later than the next business day. Any cash payments accepted from a donor at an event will be recorded with a receipt provided if requested.

After each event, a reconciled listing of payments will be created by Safe Nest's development staff, and any individuals or companies listed as "unpaid" will be billed. A statement of income revenue and expenses, and/or a statement of net revenue, will be presented to the Board of Directors at the conclusion of the fundraising effort.

All back-up documentation on events and other fundraising efforts are submitted to the audit firm for financial review at the end of the fiscal year to be included as part of the financial audit.

3. IN-KIND DONATIONS

Safe Nest receives donations of used and new goods mainly by pick-up through the Donation Center or by donor drop-off at donation bins, staffed trucks, the main office, or the Donation Center warehouse.

For pick-ups, a Donation Center Driver responds to donors' residences and to donation bins located throughout Southern Nevada. The schedule for home and bin pick-ups is coordinated in advance by the Donation Center management staff, who schedule and monitor all donation pick-ups through Safe Nest's routing software program.

After the day's pick-up routes have been completed, the Donation Center Driver takes the donations to a partnering thrift store location for drop-off, where they are collected and sold through Safe Nest's Savers thrift store contract. Donations sold through these thrift stores are reconciled as follows:

1. When the driver arrives, a Savers representative takes the bagged or boxed donations and stacks them onto a cart. The carts are separated by soft cloth, hard items, and books.
2. Once the cart is weighed (in front of the driver), the thrift store representative writes down the poundage on a receipt, then they enter the information into their system and produce a printed receipt. The driver collects the hand-written receipt and printed receipt to ensure consistency.
3. The driver returns to the Safe Nest Donation Center and hands in the written and printed receipt to the Donation Center management staff to file in the daily folder. The Donation Center management staff ensure the written and printed receipt match and all pertinent information on each receipt is filled out (driver name, truck number, pick-up date, off-load date).
4. Every morning, a generated delivery report is sent by Savers to the Donation Center management staff with the daily and weekly poundage delivered to Savers. The information in these reports is reconciled against the Savers off-load receipts to check for accuracy.
5. All receipts are entered into Safe Nest's Savers Portal to keep track of poundage delivered to each store.

Drivers are prohibited from using their personal vehicles to transport donations.

New donated items that are to be utilized for client inventory vs. sold to Savers are transferred to the Donation Center warehouse where they are evaluated and entered into Safe Nest's inventory management software to be tracked until they are distributed to a program or a client for personal use. Goods that are kept and stored are inventoried and valued by Safe Nest's Inventory Coordinator and/or Donation Center supporting staff and are entered into Safe Nest's inventory management system within 30 days of the donation being received. The value of individual items is determined by the current Donation Value Guide established by the Salvation Army; items not listed in the Salvation Army guide are researched through other thrift store programs to determine value (such as Project 150 for school supplies). Donated food is valued by pound per Feeding America guidelines. The collective value of on-hand items is recorded in Safe Nest's financial statements and is updated every 90 days, as are the total value of items that come in and that are distributed to programs/clients during a quarter.

Stored inventory is regularly reevaluated to ensure that those items are still intended to be used for program purposes; those that are no longer of use will be monetized through Safe Nest's thrift store contract. An audit of all items will be conducted annually to verify location and adjust for any loss.

The Donation Center warehouse has cameras to monitor all areas where donations are unloaded and stored. The Donation Center management staff reviews camera footage at least weekly to spot-check for any theft or potential theft opportunity. Blind spots are noted, and cameras are installed or adjusted accordingly to eliminate areas that are not easily monitored. Donation Center trucks are equipped with GPS tracking devices that are monitored daily by the Donation Center Director to ensure drivers are adhering to their assigned routes.

Donations of automobiles that are made to Safe Nest are handled by a third-party partner with an agreement in place; this agency facilitates and manages vehicle donation solicitations, vehicle sales, and donor documentation processes on behalf of Safe Nest. The third-party partner provides payment with detail regarding the auction sale price of each donated vehicle, plus administrative fees deducted; these documents are shared with the Bookkeeper for reconciliation and recording in the agency's accounting system.

All income from in-kind donations through the Donation Center's thrift store contract are deposited into the Donation Center's bank account. 100% of the Donation Center's operating expenses are transferred to the agency's bank account each month once the monthly accounting records have been reconciled. And as the purpose of the Donation Center is to support the operations of Safe Nest, at year-end, remaining net profit of the Donation Center will be transferred to Safe Nest less 5% which will remain in the Donation Center bank account. Also, during the fiscal year, the agency may transfer net revenue from the Donation Center bank account into the agency bank account if needed for cash flow, leaving no less than $20,000 in the Donation Center bank account at any time. All transfers to and from the Donation Center bank accounts are recorded in a report prepared by the CFO and reviewed by the CEO. Accounting staff ensures all such transfers are part of the monthly accounts reconciliation process.

4. COUNSELING OFFICE CLIENT FEE PAYMENTS

All payments for court-ordered batterers' treatment counseling sessions are processed up to two business days in advance, paid by credit card or debit card, and according to the Court-Ordered Treatment Agency Agreement. Counseling intakes are paid for at the time the initial appointment is made. All payments are processed through an electronic payment processing program by the front desk staff, and an electronic receipt is issued to the client when payment is made.

(Note: Batterers' treatment counseling is the only Safe Nest direct service program where clients pay for service.)

A report of all transactions processed through the payment processing program is generated and submitted to the Bookkeeper daily; these reports are used to reconcile deposits and are shared with the front desk staff to confirm which clients are current and which are in arrears on their counseling payments. The Bookkeeper works with the front desk staff to reconcile the report with client attendance records and with the online bank account on at least a weekly basis. After reconciliation is complete, the deposits are entered into Safe Nest's accounting system.

Any client request for a refund must be submitted by the Front Desk Manager to the Bookkeeper, obtaining approval from the CFO prior to completing the request.

5. DONATIONS

For donations received through online payment platforms, all accounts must be reviewed and reconciled monthly between the development team and the accounting team to ensure proper recording in Safe Nest's donation software and accounting system/general ledger. The setup of

any new donation platform account must be requested through the accounting team with approval from the CFO before setup.

For donations arriving by mail or delivery, the front desk staff receives all mail. Mail is opened with two staff members present. Any checks (or, in the rare case, cash) that are received are documented on a log that the staff members who open the mail complete, noting the date, donor/payor, and amount received for each check along with a signature from each of the two staff members who received the payment. This log along with the checks is given to the Bookkeeper for processing and is also provided separately to the CFO for review. Checks received are deposited utilizing a bank desktop deposit scanner. Deposits and all supporting documents are presented to the CFO for review on a weekly basis. Any cash received is manually deposited into the agency bank account. A deposit slip is created by the Bookkeeper and a copy is made and attached to supporting documentation. The deposit details are entered into Safe Nest's accounting system.

For donations received worth more than $250, a formal gift receipt will be mailed to the donor.

All monetary donations received at the Donation Center will be transferred to Safe Nest, the agency, for deposit into Safe Nest's bank account. All restricted, conditional, bequest or the like gifts made payable to the Donation Center will be tendered to Safe Nest for its executive staff to review and determine which entity would be most appropriate to manage the gift.

6. LINE OF CREDIT

Safe Nest strives to maintain an available line of credit to ensure operations can continue in situations of financial emergency. The CEO may access the line of credit if Safe Nest's general account bank balance drops below $500,000. In any event where the line of credit is activated, the CEO will report this to the Board of Directors and/or the Audit & Finance Committee at the next scheduled meeting.

IV. ACCOUNTS PAYABLE

All expenses are incurred per the approved annual budget and are analyzed by the CEO, CFO, and/or accounting staff to determine that they are necessary and reasonable to support agency operations. Bills, receipts to be reimbursed, and requests for purchases submitted by staff are entered into the digital bill pay system for review, supervisor approval, and payment; payments that need to be made by check are reviewed and approved via an expense request form. Payables are reviewed and submitted for payment at least weekly. Managers are required to sign off on or approve any expense, purchase request, or reimbursement relevant to their respective departments before payables are processed. The CFO reviews a list of scheduled payments to be made through the digital bill pay system before the CEO initiates payment of bills. All manual checks must obtain the CFO's approval before the check can be printed and signed by the CEO.

Payroll is prepared based on recorded salary information. Wages for hourly employees, overtime hours, and other salary changes or deviations are reconciled by the accounting team (Bookkeeper and Grants Billing Specialist), with any staffing changes recorded by the Human Resources

Director, and submitted via the agency's payroll management system. Payroll taxes and quarterly payroll tax reports are also prepared by the payroll management system and reviewed by the CEO and/or CFO. (See also Section V: Payroll Procedures.)

Payables that are $5,000 or greater require approval from the Board President, Board Treasurer, or approved Board Officer, provided they have been given access to the digital bill pay approval system. The Bookkeeper or contracted CPA firm that assists with monthly preparation of the financials are not, under any circumstances, allowed approval rights of payables. Login information and approval rights for the system are controlled by the CEO and CFO, and under no circumstances can login information be shared.

For any facilities improvement or repair costs that are expected to be greater than $1,000, the appropriate supervisor is required to submit a prior approval request to the CFO before the work is begun; the same preapproval process applies for an order of repair & maintenance supplies greater than $1,000.

Checks drawn to "cash" and advance signing of checks are prohibited.

Payment details, along with corresponding invoices and back-up documentation, are available through Safe Nest's digital bill pay system. For check/manual payments, the hard copies of back-up paperwork are filed with check number, amount, and account coding. These are filed by month and available to the audit firm at the end of the fiscal year to be reviewed and included in the annual audit. Note: Safe Nest does not process any wire transfers without approval from the CEO and the Board President.

All expenses for the Donation Center are to be paid from Safe Nest's bank account. The Donation Center expenses are allocated to the Donation Center income statement and are tracked in Safe Nest's accounting system, and the CFO completes a funds transfer report approved by the CEO each month to document the amount to be transferred from the Donation Center bank account to the agency bank account each month to cover the Donation Center expenses.

If the agency transfers funds from its other bank accounts to its general operating account to cover expenses, funds should be transferred back to the original account as cash ebbs and flows, so each account is paid back by fiscal year-end; if cash transfers are not able to be restored in this timeframe, the Audit & Finance Committee will be notified of such transfers.

V. PAYROLL PROCEDURES

Paydays occur on the 5th and the 20th of each month. The 20th paycheck includes all days worked from the first to the 15th of the month, while the 5th paycheck includes work from the 16th through the end of the month. In the event that a payday falls on a holiday or weekend, the payday will occur the last working day before the holiday or weekend. Employees terminated involuntarily are paid for any wages due within three days of dismissal, regardless of the scheduled payday.

All employees record their hours on digital time sheets, regardless of whether they are salaried or paid by hours worked. The time sheets note the department and job title for the employee and may segregate employee time by grant function, if and when applicable. Time sheets also record approved paid time off (PTO) and holidays.

Salaried, exempt employees are paid according to the wages established on their current Employment Agreement. Leave without pay may also apply when PTO accruals are exhausted, as governed by applicable agency Personnel Policies. Hourly, part-time, non-exempt, and contract employees are paid based on hours worked which are recorded on the employee's time sheet.

Three to four business days before the scheduled payday, supervisors review time sheets, compile hours, and approve time sheets after the employee has verified and approved their own time sheet. Documentation on new employees (W-4 & signed Employment Agreement) are also submitted at this time. The CEO or designee approves and submits the final payroll information two days prior to the pay date. All employees are paid electronically through direct deposit. Employee check stubs are available through the payroll company's digital employee portal.

Payroll deductions including health insurance, 403(b) contributions, and garnishments will be entered into the payroll system and deducted accordingly until changes are initiated by the employee or made by management as appropriate.

VI. GRANT EXPENDITURES

Expenditures that are paid for in whole or in part by local, state, or federal grants are analyzed by the CEO, CFO, and/or accounting staff (Bookkeeper and Grant Billing Specialist) at the time of purchase or payment and again during the monthly grant billing/reconciliation process to ensure they are necessary, reasonable, legal, and compliant with the terms of the respective grants to which they are billed and that billed amounts are accurate. Expenses that are reimbursed by grant funding are also allocated by department that utilizes or benefits from all or a percentage of that respective expense; all grant-funded expenditures are tracked by grant funding source in Safe Nest's accounting system by the accounting staff. The CFO references OMB's Uniform Guidance outlined in 2 CFR Part 200, Subpart E for guidance on allowable costs and cost allocations for non-profit organizations.

Expenditures that are used as match for federal grants are also allocated to the respective grant in the accounting system to ensure that match expenses are not duplicated across grants. As with grant expenditures, match expenditures are also monitored by the CEO, CFO, and/or Bookkeeper & Grant Billing Specialist to ensure that they are allowable and compliant with the terms of the respective grants for which they are applied and that the required match amounts are met for each grant each fiscal year.

Expenses reimbursed by grants or used as match are recorded as the actual amount paid by Safe Nest after any rebates or credits have been applied, if applicable. The procedures for paying and documenting all expenses – including those billed to grants and used as grant match – are outlined above in the Accounts Payable and Payroll Procedures sections.

VII. BANK RECORDS

Monthly bank statements are reconciled by the contracted CPA firm that assists with monthly preparation of the financials. Discrepancies are investigated and reconciled in a timely manner by the CFO and Bookkeeper. The CEO and CFO also review bank reconciliations monthly.

If there are any outstanding check payments older than 90 days, these will be evaluated by the Bookkeeper; if any of these checks are voided, the CPA firm will prepare a revised reconciliation. If any of these voided checks are payroll checks or other wages specified in the NRS Chapter 120A Unclaimed Property Act, and if attempts to locate the employee or payee have been unsuccessful, Safe Nest will follow the required state-mandated process to turn over unclaimed wages to the Nevada State Treasurer's Office.

All reconciled bank statements and deposit records are filed by the Bookkeeper after CEO and CFO approval and presented for the annual agency audit.

Bank Account Access: The only individuals who are granted bank account access are employees directly on the accounting team (CFO, CEO and Executive Assistant, Grant Billing Specialist, and Bookkeeper), and any of these employees who have administrative access to the accounting system will not have the ability to transfer funds to or from bank accounts nor to setup new account users in the bank accounts. All employees who have access to Safe Nest bank accounts are required to review and sign a proper use policy upon granting of such access.

VIII. CREDIT CARD POLICIES

The organization maintains revolving credit accounts with regularly used merchants such as Home Depot, Costco, and Staples. Relevant management staff are assigned these cards/account information for their departments; vendor account cards may only be used for legitimate program business. When vendor accounts are paid via Safe Nest's digital bill pay system, all transactions are reviewed by the assigned program director and/or the CFO before the statement is paid.

The organization also maintains a company credit card account, to which individual employee cards are assigned as approved by the CEO. Each card has its own approved limit. The Executive Assistant and the CFO are the only staff members with the ability to assign staff credit cards and adjust card limits. If the Executive Assistant receives a request to raise or lower the credit limit for any employee's card, approval must be given by the CFO before any credit limit adjustments are made.

Cards may only be used for legitimate program business. For each credit card transaction, the staff member is required to upload expense documentation and assign the appropriate expense account codes in the credit card management system. Each transaction is approved the by staff member's supervisor, and all transactions are also reviewed and approved by the CFO. For the CEO's credit card transactions: A Board Officer will review and approve the CEO's credit card purchases monthly. Any questionable purchases are investigated and reconciled.

Violations: For any purchases not deemed to be Safe Nest business, the individual employee will be responsible for reimbursing the agency. Repeated instances of such an occurrence will result in disciplinary action and revocation of card privileges for that employee. Serious violations may result in termination and/or criminal prosecution.

Revocation of card privileges or further disciplinary action may also result from the following infractions: purchase of items for personal use; use of the credit card for cash advances; exceeding credit limits; negligence in safeguarding the card; allowing card use by someone other than the card holder; failure to return the credit card when requested; or, except for minimal purchases under $10, following multiple occasions of failing to turn in receipts or expense documentation.

Disputed Items: It is the cardholder's responsibility to follow-up on any erroneous charges, returns, or adjustments to ensure proper credit is given on subsequent statements. The Bookkeeper can provide assistance with this as needed.

Protecting the Credit Card: The credit card is valuable property which requires proper treatment by each cardholder to protect it from misuse by unauthorized parties.

Validation and Safekeeping: The credit card should be signed immediately upon receipt and should always be treated with the same care as personal credit cards and kept in a secure location. When using the credit card for internet purchases, cardholders should ensure that the site utilizes industry-recognized encryption transmission tools.

When the expiration date is passed and/or after a new card is received, the employee must turn in the expired card to the Executive Assistant for proper disposal and re-issue. The old credit card will be destroyed. If a staff member ends their employment with Safe Nest, they will turn in their credit card during their exit interview with the Human Resources department, who will pass it on to the Executive Assistant to inactivate and destroy.

Lost or Stolen Credit Cards: If the credit card is lost or stolen, the employee will contact the bank's 24-hour toll-free number immediately and notify the CFO or Executive Assistant as soon as possible.

IX. GIFT CARDS AND PETTY CASH

A relatively small monetary value of gift cards is kept on hand at the shelter and the main office, and a small amount of petty cash is kept on hand at shelter, both of which are stored securely and distributed to clients as needed in order to provide financial relief related to meeting their safety needs and basic needs. The purpose of the petty cash fund and gift cards is for clients to have a means to pay for time-sensitive purchases or for items that cannot be easily paid for by check, credit card, or billed to a vendor account. Clients use gift cards and petty cash to cover the costs of items such as gas, medication, or other personal necessities.

The process for requesting and distributing gift cards is outlined in Safe Nest's Assistance Items for Clients Standard Operating Procedure, and the process for maintaining petty cash is outlined in the Petty Cash Standard Operating Procedure.

The processes for purchasing and storing gift cards to ensure safe keeping and reduce risk of theft are as follows; these processes apply to all gift cards that hold any monetary value, including general use gift cards, vendor-specific gift cards, and bus passes: Safe Nest's Human Resources Director stores and monitors the gift card inventory. When the supply is getting low, or when a program staff member, with supervisor approval, requests additional gift cards, the Human Resource Director or the Executive Assistant can use the Safe Nest debit card to purchase more supply. After purchase, the receipts and gift cards are presented to the Bookkeeper to count and verify. The Human Resources Director will then transfer the gift cards to a locked cabinet. The Bookkeeper then records the value of the gift cards in Safe Nest's accounting system as an inventory asset. Monthly audits are conducted by the Bookkeeper to verify the current balance of gift cards. Also, since Safe Nest's shelter program distributes gift cards and petty cash more frequently than other programs, a small number of gift cards and petty cash are stored at the shelter, in which the Resident Program Director stores and distributes to clients who need immediate assistance. The Resident Program Director or residential program staff provides back-up documentation following the distribution of petty cash or gift cards to the Bookkeeper, who uses those documents to reconcile the gift card and petty cash accounts.

X. PROCUREMENT POLICIES

It is Safe Nest's policy that all employees and Board Members abide by the following guidelines as it relates to the procurement of supplies and other consumable property, equipment, real property, and services, particularly if these items are paid for in whole or in part with federal, state, or local grant funds.

Purchasing Guidelines: All employees and Board Members must follow the federal Office of Management and Budget's Uniform Guidance Procurement Standards as outlined in 2 CFR 200.318. The purchaser must adhere to Safe Nest's Conflict of Interest and Business Ethics policies outlined below. The purchaser must avoid the purchase of unnecessary or duplicative items.

For larger purchases or service contracts (totaling $25,000 or more for the life of the agreement, as long as Safe Nest qualifies as a low-risk auditee per the annual Single audit) a minimum of 2 quotes must be received from reliable vendors. Quotes should be obtained by managers within their respective departments or their designee, and the CFO must be notified of the intention to secure a new vendor or service agreement above this price point.

The manager or designee should perform research to establish an independent estimate of the cost before or while receiving quotes from vendors. Quotes may be obtained in writing via email, fax, or mail, or, if received verbally, documented & dated by the purchasing employee. All bids must be done with full and open competition. Accepting the lowest bid is not required, but it should be noted as to why it was not accepted. When selecting a vendor, measures must be taken

to use small businesses (under 1,500 employees), minority-owned businesses, and/or women-owned businesses. Domestically-produced products should be purchased to the extent practical.

Vendors need to be researched on SAM.gov to ensure they are not debarred or suspended from receiving federal funds. Contractors' past performance and financial & technical resources should also be researched prior to entering into a contract agreement. The purchaser should acquire and retain documentation (screenshots, online records, paper documents, etc.) to verify the above criteria and file with the related bids and invoices in a procurement file for each service agreement.

Ineligible vendors: For all telecommunications and video surveillance services procured, the CFO or Bookkeeper will inquire with the vendor regarding the source of their equipment and services and receive confirmation from each such vendor that they do not source equipment or services from Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, Dahua Technology Company, or any of these companies' affiliates, as outlined in 2 CFR 200.216.

Buy America Preference (BAP): Beginning February 2024, several federal grant funding sources require infrastructure projects that include any construction, alteration, or rehabilitation activities to follow the BAP (or sometimes also called Build America, Buy America) protocols if using federal funding to purchase related materials such as steel, iron, or construction supplies. For any infrastructure project that is paid for in whole or in part by any federal grant funding sources, the CFO, COO, and/or CEO needs to communicate directly with the funding agency about the specific activities of the project to ensure BAP standards are adhered to, as required.

Service contracts will be reviewed every 3-5 years, and a new quote and procurement process will be conducted for each within that timeframe to ensure Safe Nest is continuing to receive quality services for the most reasonable cost. For some of Safe Nest's regular, reliable vendors that have a demonstrated a track record of providing quality service, at the discretion of Safe Nest's CFO or CEO, agreements may be maintained for periods longer than 5 years as long as the vendor submits price updates at least annually that are approved by the CEO.

For purchases over $250,000, the following requirements apply, and the CFO and CEO must be involved in this acquisition process. (See also 2 CFR 200.320 for guidelines):

1. Sealed bids: A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction.

(i) In order for sealed bidding to be feasible, the following conditions should be present:

(A) A complete, adequate, and realistic specification or purchase description is available;

(B) Two or more responsible bidders are willing and able to compete effectively for the business; and

(C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

(ii) If sealed bids are used, the following requirements apply:

(A) Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids;

(B) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

(C) All bids will be opened at the time and place prescribed in the invitation for bids;

(D) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

(E) Any or all bids may be rejected if there is a sound documented reason.

2. Request for Proposals: A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

(i) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;

(ii) Safe Nest must have a written method for conducting technical evaluations of the proposals received and making selections;

(iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to Safe Nest, with price and other factors considered; and

(iv) Safe Nest may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.

3. Noncompetitive process: Reasoning and vendor selection must be documented. This

process can only be used if one or more of these criteria are met.

a. The items is available only from a single source.
b. In an emergency situation
c. With Funder authorization
d. After solicitation of a number of sources, competition is determined inadequate

Refer to Section IV: Accounts Payable for the authorization process for purchasing.

Once the purchaser has conducted the vendor search procedures as outlined above and is ready to secure a vendor for a needed service, a contract or agreement should be obtained for review by relevant leadership staff and, if applicable, by the Board of Directors and/or the Audit & Finance Committee.

Any agreement without a 60-day or less cancellation clause or with the cumulative commitment of over $50,000 requires Audit & Finance Committee approval if the contracted expense was included in the agency's annual budget. If the contracted expense was not included as part of the annual budget, approval needs to be obtained by Safe Nest's Board of Directors before contract signing and engagement.

Any contract or agreement that can be canceled within 60 days and is less than the cumulative cost of $50,000 for the life of the contract does not require approval by the Audit & Finance Committee nor the Board of Directors before engagement.

Safe Nest's CFO and Chief Operating Officer (COO) will oversee the agency's contract management process, which will include the maintenance of a master contract folder that contains all current agency contracts along with a current schedule of contract terms.

Any administrative issues or disputes that may arise with a contractor will be resolved internally by the CEO and relevant staff involved with the contract; the agency will keep the Audit & Finance Committee and/or the Board of Directors informed of the nature of the dispute and the plan to reach resolution. As needed, the agency will consult with legal counsel to reach a settlement to a contract dispute in as timely a manner as possible.

Commencement of Work: Before any new capital project is begun, at least 80% of the estimated total cost of the project needs to have been raised or pledged in order to begin the project, based on quotes of project costs received from a reputable cost estimator.

Conflict of Interest and Business Ethics: All employees and board members are to avoid any conflict between their interests and those of Safe Nest. As a result, all officers, employees, and agents of Safe Nest may neither solicit nor accept gratuities, favors, or anything of monetary value from vendors, contractors, or their related parties. This policy is not intended to prohibit the acceptance of modest courtesies, openly given and accepted as part of usual business activities, such as occasional business-related meals or promotional items of nominal value; if the gift or favor is an unsolicited item of nominal value (under $250), the officer or employee may accept it under the condition that the item and the context of the gift distribution/acceptance

are reported to Safe Nest's CFO, who will consider the circumstances and record the receipt of the item should any future concerns arise.

Violations of these standards will result in the following disciplinary action:
1) First infraction: Written warning completed and filed in the employee's records if the value of the accepted item is over $250 but less than $1,000; if the item is valued at over $1,000, the employee will be terminated from duties
2) Second and final infraction: Termination from duties

Failure to report gifts received, of any value, could also lead to disciplinary action as noted above depending on the circumstances of the gift distribution/acceptance.

Note that this policy does not include items that are given to Safe Nest for utilization across the agency or by clients, such as donated clothing, donated gift cards, and so forth; this policy relates to items that are given exclusively for employee or board usage such as holiday treats, gift baskets, or meals purchased.

The fundamental principle guiding this policy is that no board member or employee should have, or appear to have, personal interests or relationships that actually or potentially conflict with the best interests of Safe Nest. Situations that would constitute a conflict in most cases include but are not limited to:

1. Holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with Safe Nest by any employee or board member who is in a position to directly or indirectly influence either Safe Nest's decision to do business, or the terms upon which business would be done;
2. Being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with Safe Nest or which competes with Safe Nest; and/or
3. Profiting personally, such as through commissions, loans, expense reimbursements, or other payments, from any organization seeking to do business with Safe Nest.

A conflict of interest could also potentially exist when a member of an employee's or board member's immediate family is involved in situations such as those above.

It is the responsibility of the Safe Nest employee or board member to report any actual or potential conflict that may exist to Safe Nest executive staff.

See also Safe Nest's Conflict of Interest Policies, applicable to all Safe Nest board members, staff members, and volunteers.

XI. FIXED ASSET MANAGEMENT

Capitalization Policy: Physical assets, acquired or contributed, with individual unit costs in excess of $5,000 are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the period purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described below. Capitalized contributed assets are accounted for at their market value at the time of donation and are also subject to depreciation over their estimated useful lives.

Receipt of Newly-Purchased Equipment and Furniture: At the time of arrival, all newly-purchased equipment and furniture shall be inspected for obvious physical damage. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately. In addition, descriptions and quantities of assets per the packing slip shall be compared to the assets delivered. Discrepancies should be resolved by the relevant department manager or Bookkeeper with the vendor immediately.

Depreciation and Useful Lives: The cost of capitalized assets is maintained in their respective fixed assets account represented on Safe Nest's balance sheet and are not to be categorized as operating expenses. Fixed assets are depreciated over their estimated useful lives using the straight-line method, with guidance from Safe Nest's contracted CPA firm that assists with financial statement preparation. In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month.

Inventory: Department managers will inform the CFO or Bookkeeper immediately when any asset is disposed of due to disrepair, noting dates of disposal. Asset records will be updated accordingly by accounting staff or the CPA firm utilized by Safe Nest. Likewise, new assets acquired will be appropriately recorded by accounting staff or the CPA firm. An inventory of recorded assets is maintained continuously.

Lost or Damaged Equipment: Employees are expected to safeguard equipment issued to them, such as cell phones, laptops, and tablet computers. Staff with designated workstations will be responsible for the physical care of their own area, in a manner promoting efficiency, productivity, and care for the equipment. If a piece of equipment is damaged or lost, the incident should be reported to the employee's supervisor immediately. If it is determined that the loss or damage was due to either employee negligence or malicious intent, the employee will be required to reimburse Safe Nest for the cost to replace the equipment.

Disposition of Assets: Whenever possible, a fixed asset will be assessed for continued use, including repairs, modifications, or alternate uses. If no feasible options exist for continued use, the property will be cleared of any sensitive data by staff and disposed of securely through a reputable electronics recycling or destruction service.

XII. RETENTION AND DESTRUCTION OF RECORDS

Accounting Record Retention: All physical accounting records and back-up files will be retained for seven years and then discarded with a document destruction service. Computer files may be purged on the same schedule or stored for longer terms if storage space allows. Information stored in Safe Nest's digital bill pay system and accounting software will be stored indefinitely as space allows.

Organizational Records Retention: The originals of vital organizational documents, such as the Articles of Incorporation, Board By-Laws, IRS Tax-Exempt Letter, and other essential operational documents, will be retained in a secure locked file. These will be retained for the life of the agency. Active Policies and Procedures, contracts, grant proposals, and other administrative documents will be retained in the same secure manner, either in a physical file or electronic file.

Administrative Records Retention: Other than vital organizational documents, which are retained for the life of the organization, all other physical administrative records except those currently active (current contracts, current policies, etc.) will be retained for seven years and then discarded with a document destruction service. The electronic back-up files may be purged on the same schedule or stored for longer terms if storage space allows.

Personnel Records Retention: All personnel files (except for staff who are currently active) will be retained for seven years and then discarded with a document destruction service. A record of the employee's positions held, dates of service, salary at time of termination, and type of termination will be kept electronically for the life of the organization. Personnel applications that did not result in hiring will be retained for three years and discarded with a document destruction service after that time.

Client Service Record Retention: All physical client records and back-up files will be retained for seven years, or for the period of time as required by state or federal statute as relevant,* and then securely destroyed and discarded with a document destruction service. Information stored in Safe Nest's electronic client management database will be stored indefinitely as space allows. (See Safe Nest's Confidentiality Policies for more information about the handling of client files and service records.)

XIII. SCHEDULE FOR DISPOSITION OF PHYSICAL RECORDS

Type of Document	Retention Period
Accounts payable invoices, ledgers, and schedules	7 years
Accounts receivable invoices, ledgers, and schedules	7 years
Audit reports	Permanently
Bank reconciliations	7 years
Bank statements	7 years
Client service records	7 years
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (if still in effect)	Permanently
Correspondence (legal and important matters only)	Permanently
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	7 years
Duplicate deposit slips	7 years
Employment applications	3 years
Expense analysis and expense distribution schedule	7 years

Financial statements, year-end	Permanently
General ledger	7 years
Grant proposals, agreements, and reporting documents	7 years
Insurance policies (expired)	7 years
Insurance records, accident reports, claims, policies, etc.	7 years
Invoices (to customers and from vendors)	7 years
IRS Tax Exempt Letter	Permanently
Journal entries with support	7 years
Minute books, by-laws, articles of incorporation	Permanently
Payroll records and summaries	7 years
Peer review reports	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Time sheets	7 years

*In the state of Nevada, therapists are required to keep treatment records for a minimum of five years. In the case of minors, records are stored until the client turns 23 years old. Safe Nest generally keeps client records for seven years.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

◆ Do not enter social security numbers on this form as it may be made public.

◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 07/01/20 , and ending 06/30/21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Safe Nest;Temporary Assistance for

Doing business as: Safe Nest

Number and street (or P.O. box if mail is not delivered to street address): 3900 Meadows Lane

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Las Vegas NV 89107

D Employer identification number: 94-2411883

E Telephone number: 702-877-0133

G Gross receipts$ 6,276,01

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ N

H(b) Are all subordinates included? ☐ Yes ☐ N

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◆ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ◆ Safenest.org

H(c) Group exemption number ◆

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ◆

L Year of formation: 1977

M State of legal domicile: N

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
Ending the epidemic of domestic violence.

2 Check this box ◆ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	115
	6 Total number of volunteers (estimate if necessary)	6	297
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	16,65
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	14,90

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	4,955,669	6,026,418
	9 Program service revenue (Part VIII, line 2g)	302,689	226,865
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,637	1,41
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,869	16,65
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,275,864	6,271,353
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	605,070	897,732
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,266,962	3,818,254
	16a Professional fundraising fees (Part IX, column (A), line 11e)	92,811	114,793
	b Total fundraising expenses (Part IX, column (D), line 25) ◆ 430,027		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,455,790	1,468,571
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	5,420,633	6,299,350
	19 Revenue less expenses. Subtract line 18 from line 12	-144,769	-27,997

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	4,610,165	3,890,587
	21 Total liabilities (Part X, line 26)	1,097,736	443,822
	22 Net assets or fund balances. Subtract line 21 from line 20	3,512,429	3,446,765

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Liz Ortenburger CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Katie Hampton	Katie Hampton	10/27/21		P00292787

Firm's name " Houldsworth, Russo & Company, P.C. — Firm's EIN " 88-0374623

Firm's address " 8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839 — Phone no. 702-269-999

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Form 990 (2020) Safe Nest;Temporary Assistance for 94-2411883 Page

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

Ending the epidemic of domestic violence.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 3,023,636 including grants of$ 897,732) (Revenue $ 226,865

See Schedule O

4b (Code:) (Expenses $ 2,065,693 including grants of$) (Revenue $

See Schedule O

4c (Code:) (Expenses $ including grants of$) (Revenue $

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ◆ 5,089,329

Form 990 (2020) Safe Nest;Temporary Assistance for 94-2411883 Page

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	41		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 115			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ◆ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

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Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructi*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	13		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ◆None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ◆

Liz Ortenburger, CEO 3900 Meadows Lane

Las Vegas NV 89107 702-877-013

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Liz Ortenburger CEO	38.00 2.00			X				180,289	0	7,61
(2) Christine Shannon COO	40.00 0.00			X				91,001	0	8,31
(3) Michelle Adams Secretary	2.00 0.00	X		X				0	0	
(4) Steven Albright Trustee	1.00 0.00	X						0	0	
(5) Leah Brady Member at Large	2.00 0.00	X						0	0	
(6) Greg Clemens Trustee	1.00 0.00	X						0	0	
(7) Robert Davis Treasurer	2.00 0.00	X		X				0	0	
(8) Dana Dwiggins Chair	3.00 0.00	X		X				0	0	
(9) Joseph Ganley Trustee	1.00 0.00	X						0	0	
(10) Heather Kemper Trustee	1.00 0.00	X						0	0	
(11) Bob Martin Trustee	1.00 0.00	X						0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Hanadi Nadeem	1.00									
Trustee	0.00	X						0	0	
(13) Kathia Pereira	1.00									
Trustee	0.00	X						0	0	
(14) Jenn Schacht	1.00									
Trustee	0.00	X						0	0	
(15) T. Ryan Sullivan	2.00									
Vice Chair	0.00	X		X				0	0	
1b Subtotal							◆	271,290		15,93
c Total from continuation sheets to Part VII, Section A							◆			
d Total (add lines 1b and 1c)							◆	271,290		15,93

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ◆1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Lewton Construction Service 7600 Windswept St Las Vegas NV 89131	Construction	199,21

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ◆ 1

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	14,559			
	d Related organizations	1d	183,260			
	e Government grants (contributions)	1e	3,440,712			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,387,887			
	g Noncash contributions included in lines 1a-1f	1g	$ 89,010			
	h **Total.** Add lines 1a–1f			6,026,418		
Program Service Revenue		Business Code				
	2a Program revenue	812900	226,865	226,865		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f			226,865		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,413		1,41
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ 14,559 of contributions reported on line 1c). See Part IV, line 18	8a	4,661			
	b Less: direct expenses	8b	4,661			
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a BBWT, Inc.	900099	16,657		16,657	
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d			16,657		
	12 **Total revenue.** See instructions			6,271,353	226,865	16,657	1,41

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	897,732	897,732		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	309,842	252,704	36,853	20,285
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,865,045	2,336,702	340,768	187,575
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	79,874	65,145	9,500	5,229
9 Other employee benefits	275,306	224,537	32,744	18,025
10 Payroll taxes	288,187	235,042	34,277	18,868
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	28,921		28,921	
d Lobbying	35,160		35,160	
e Professional fundraising services. See Part IV, line 17	114,793			114,793
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	69,320	28,015	41,305	
12 Advertising and promotion	33,126		33,126	
13 Office expenses	138,007	102,296	27,499	8,212
14 Information technology	257,429	209,957	30,619	16,853
15 Royalties				
16 Occupancy	506,735	426,973	55,686	24,076
17 Travel	20,859	17,012	2,481	1,366
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	39,257		39,257	
20 Interest	1,821		1,821	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	178,281	145,404	21,205	11,672
23 Insurance	46,933	38,278	5,582	3,073
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program supplies	109,532	109,532		
b Income Tax Expense	3,190		3,190	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	6,299,350	5,089,329	779,994	430,027
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ◆ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1,189,106	1	452,163
	2	Savings and temporary cash investments	1,599,638	2	1,500,778
	3	Pledges and grants receivable, net	725,945	3	724,104
	4	Accounts receivable, net	67,229	4	57,732
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	20,770	8	17,201
	9	Prepaid expenses and deferred charges	121,110	9	112,926
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 2,525,047			
	b	Less: accumulated depreciation — 10b: 1,661,903	723,828	10c	863,144
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	140,550	12	140,550
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	21,989	15	21,989
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	4,610,165	16	3,890,587
Liabilities	17	Accounts payable and accrued expenses	326,015	17	342,505
	18	Grants payable		18	
	19	Deferred revenue	13,350	19	70,545
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	24,065	23	1,993
	24	Unsecured notes and loans payable to unrelated third parties	706,400	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	27,906	25	28,781
	26	**Total liabilities.** Add lines 17 through 25	1,097,736	26	443,822
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	2,371,447	27	2,066,098
	28	Net assets with donor restrictions	1,140,982	28	1,380,667
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	3,512,429	32	3,446,765
	33	Total liabilities and net assets/fund balances	4,610,165	33	3,890,587

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,271,353
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,299,350
3	Revenue less expenses. Subtract line 2 from line 1	3	-27,997
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,512,429
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-37,667
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,446,765

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII .....

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

Form 990 (202

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

◆ Attach to Form 990 or Form 990-EZ.

◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Schedule A (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,346,850	5,867,429	4,950,262	4,955,669	6,026,418	27,146,62
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	5,346,850	5,867,429	4,950,262	4,955,669	6,026,418	27,146,62
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						6,680,24
6 **Public support.** Subtract line 5 from line 4.						20,466,38

Section B. Total Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	5,346,850	5,867,429	4,950,262	4,955,669	6,026,418	27,146,62
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13	278	1,185	2,637	1,413	5,52
9 Net income from unrelated business activities, whether or not the business is regularly carried on		16,292	13,845	13,119	14,907	58,16
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						27,210,31
12 Gross receipts from related activities, etc. (see instructions)					12	1,299,66

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ [ ]

Section C. Computation of Public Support Percentage

14	Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	75.22 %
15	Public support percentage from 2019 Schedule A, Part II, line 14	15	84.35 %

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [ ]

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [ ]

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ [ ]

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ [ ]

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ [ ]

Schedule A (Form 990 or 990-EZ) 20

DAA

Schedule A (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part I. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in *Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Schedule A (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2020 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; P
III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Sectio
B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a
3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Sectio
lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

◆ Attach to Form 990, Form 990-EZ, or Form 990-PF.
◆ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2020

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
Safe Nest;Temporary Assistance for

Employer identification number
94-2411883

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Nevada Division of Child and Family Services 4126 Technology Way, 3rd Floor Carson City NV 89706	$ 639,054	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	US Department of Housing and Urban Development 451 7th St SW Washington DC 20410	$ 293,604	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	US Department of Justice 950 Pennsylvania Ave NW Washington DC 20530	$ 1,352,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	US Department of Health and Human Services 200 Independence Ave SW Washington DC 20201	$ 591,752	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	Nevada Women's Philanthropy 410 S Rampart Blvd Suite 390 Las Vegas NV 89145	$ 309,717	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	Intermountain Healthcare 7302 Bingham Junction Blvd Midvale UT 84047	$ 250,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: Safe Nest;Temporary Assistance for

Employer identification number: 94-2411883

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	United States Department of the Treasury 1500 Pennsylvania Ave NW Washington DC 20220	$ 490,052	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	Safe Nest Foundation 3900 Meadows Lane Las Vegas NV 89107	$ 183,260	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

◆ Complete if the organization is described below. ◆ Attach to Form 990 or Form 990-EZ.
◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

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Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Pro Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
Safe Nest;Temporary Assistance for	94-2411883

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (See instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (See instructions) ◆ $

3 Volunteer hours for political campaign activities (See instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ◆ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ◆ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ◆ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ◆ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ◆ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Schedule C (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ◆ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ◆ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 202

Schedule C (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		35,16(
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			35,16(
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (See instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information *(continued)*

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

◆ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
◆ Attach to Form 990.
◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

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Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Ye
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ◆

4 Number of states where property subject to conservation easement is located ◆

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ◆

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ◆ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ◆ $
(ii) Assets included in Form 990, Part X ◆ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ◆ $
b Assets included in Form 990, Part X ◆ $

Schedule D (Form 990) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ..... ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ..... ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ◆ ..... %
- b Permanent endowment ◆ ..... %
- c Term endowment ◆ ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,475,780	1,066,013	409,767
c Leasehold improvements		162,829	61,028	101,801
d Equipment		886,438	534,862	351,576
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ◆				863,144

Schedule D (Form 990) 202

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Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ◆		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ◆		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ◆	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deferred rent	28,781
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ◆	28,781

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

◆ Attach to Form 990 or Form 990-EZ.

◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of non-government grants
f [X] Solicitation of government grants
g [X] Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ..... [X] Yes [ ] N

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1 Catapult Fundraising 2651 N Greek Valley Pkwy Henderson NV 89014	Fundraise		X	0	110,000	-110,00(
2 Professionals in Philanthropy 10624 S Eastern Ave, Ste A-704 Henderson NV 89052	Grant appl		X	0	11,840	-11,84(
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶					121,840	-121,84(

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Schedule G (Form 990 or 990-EZ) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List every gross receipts greater than $5,000.

		(a) Event #1 5k/Champagne & (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	19,220			19,22(
	2 Less: Contributions	14,559			14,55(
	3 Gross income (line 1 minus line 2)	4,661			4,66:
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	4,661			4,66:
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				4,66:
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ N

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ N

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ I

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ I

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ◆

Address ◆

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ I

b If "Yes," enter the amount of gaming revenue received by the organization ◆$ and the amount of gaming revenue retained by the third party ◆$

c If "Yes," enter name and address of the third party:

Name ◆

Address ◆

16 Gaming manager information:

Name ◆

Gaming manager compensation ◆$

Description of services provided ◆

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ I

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ◆$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

◆ **Attach to Form 990.**

◆ **Go to** *www.irs.gov/Form990* **for the latest information.**

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Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] N

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ◆

3 Enter total number of other organizations listed in the line 1 table ..... ◆

Schedule I (Form 990) (2020) Safe Nest;Temporary Assistance for 94-2411883 Page

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistanc
1 Rent, food and other help	17260	897,732		FMV	Rent, food, etc
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Only individuals that have received shelter and assistance under SafeNest's programs are further assisted with rent, food and services beyond the shelter as they are following their plan for transition to a new life.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

◆ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
◆ Attach to Form 990.
◆Go to *www.irs.gov/Form990* for instructions and the latest information.

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Name of the organization

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Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☒ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? 4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? 4b		X
c	Participate in or receive payment from an equity-based compensation arrangement? 4c		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? 5a		X
b	Any related organization? 5b		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? 6a		X
b	Any related organization? 6b		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9		

Schedule J (Form 990) 2020 **Safe Nest;Temporary Assistance for 94-2411883** Page

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger CEO	(i)	157,789	22,500	0	300	7,317	187,906	
		(ii)	0	0	0	0	0	0	
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Schedule J (Form 990) 20

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this p
for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- Attach to Form 990.
- Go to *www.irs.gov/Form990* for instructions and the latest information.

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Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		89,010	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ◆( )				
26	Other ◆( )				
27	Other ◆( )				
28	Other ◆( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Schedule M (Form 990) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received or a combination of both. Also complete this part for any additional information.

DAA

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

◆ Attach to Form 990 or 990-EZ.

◆ Go to *www.irs.gov/Form990* for the latest information.

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Form 990, Part III, Line 4a - First Accomplishment

Shelter, Hotline, and Crisis Response: Safe Nest's crisis services progr (shelter, hotline, and on-the-scene crisis response program Project Safe 417) provide comprehensive services for domestic violence victims and th children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the s access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting trainin child counseling, and life-skills support, in addition to providing for safety and basic needs.

Safe Nest maintains 71+ beds in a confidential location, as well as off- site overflow units, to provide refuge for survivors to recover from tra and transition to an abuse-free life.

Clients access the shelter through Safe Nest's crisis hotline or other direct service programs; referrals come from law enforcement, the court system, other community service providers; or self-referral as a result Safe Nest's outreach efforts.

After a confidential interview, Shelter Advocates meet the family at a neutral location and transport them to the shelter. Food, clothing and a necessities are provided. After the family settles in, a Shelter Advocat is assigned to the family to help them develop a plan for their stay, including the objectives needed to transition to a new life. Shelter sta provide resources to help the family accomplish their objectives. Shelte stays vary; the current average is 54 days. Shelter clients are also provided with employment counseling, housing assistance, referrals for

financial and legal aid, and many other resources.

In 2017, Safe Nest established Project Safe 417 (PS417) in partnership w Las Vegas Metropolitan Police Department (LVMPD) to decrease domestic violence homicide and address the needs of victims directly at the scene of domestic violence incidents. PS417 utilizes Safe Nest volunteers who provide on-the-scene crisis intervention to domestic violence victims in the time immediately following the incident of abuse. This program is designed to address the gap in services between when police officers respond to a domestic violence call and when a survivor connects with Sa Nest and other needed resources to preserve their safety.

Form 990, Part III, Line 4b - Second Accomplishment

Counseling, Advocacy, and Education: Safe Nest is dedicated to ending abusive patterns within relationships and stopping the cycle of domestic violence within families. Counseling services offered by Safe Nest inclu individual and group therapy sessions for adult and youth victims conduc in Las Vegas, Boulder City, and Mesquite by licensed marriage and family therapists and licensed clinical social workers that specifically addres domestic violence issues. Counseling is provided free of charge for vict of abuse and for children who have witnessed or suffered the effects of violence in the home.

Understanding that ending domestic violence means changing how individua who use violence manage their emotions and interact with their partners, Safe Nest also provides state-certified batterers' therapy groups for court-ordered and volunteer participants. The goal of the batterers' counseling program is to provide intervention and education to individua who use violence so they can adopt non-violent strategies to deal with

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stress and anger.

Safe Nest's advocacy program provides advocates both on-site and in the field to assist survivors who are navigating the legal system in pursuit safety and justice. Safe Nest advocates at Family Court, the Temporary Protection Order (TPO) Office, the District Attorney's Office, and LVMPD area commands orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutc judges, Child Protective Services, and other entities as needed to provi support for survivors.

Safe Nest performs community engagement to counter harmful social norms that can encourage intimate partner violence. Interventions include providing education and professional training that challenge myths about domestic violence and striving to correct misconceptions to increase pub awareness of domestic violence. Community outreach activities grounded i this premise work to promote services to victims and prevent future domestic violence. Education and outreach services provided by Safe Nest include age-appropriate dating violence prevention classes conducted in Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communitie culturally-specific outreach to under-served populations, and training f community partners and professionals who identify and refer victims.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 f review before it is approved, signed and filed with the IRS.

Name of the organization: Safe Nest;Temporary Assistance for

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Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee a conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

A salary compendium was created by the Chief Executive Officer based on extensive market analysis of nonprofit organizations in the same geograp area and of comparable employee size, budget size, and agency classification. Every 1-3 years, the scale is evaluated and updated as appropriate to align with contemporary nonprofit market trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadc Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statemer are available upon request at the main office at 3900 Meadows Lane.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Prior period adjustment	$ -37,667

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

◆ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
◆ Attach to Form 990.
◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

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2020

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13 controlled entity? Yes	(g) No
(1) Safe Nest Foundation 3900 Meadows Lane 82-2923973 Las Vegas NV 89107	Supporting	NV	3	12a	Safe Nest		X
(2)							
(3)							
(4)							
(5)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percent owners
(1)												
(2)												
(3)												
(4)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sectio 512(b)(1 controll entity? Yes	(i)
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest Foundation	c	183,260	Cash
(2)	Safe Nest Foundation	o	526,410	Cash
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percen owner
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2020 or other tax year beginning 07/01/20 , and ending 06/30/21

◆Go to *www.irs.gov/Form990T* for instructions and the latest information.

◆ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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2020

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed.

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
Safe Nest;Temporary Assistance for

Number, street, and room or suite no. If a P.O. box, see instructions.
3900 Meadows Lane

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

C Book value of all assets at end of year ◆ 3,890,587

D Employer identification number
94-2411883

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ◆ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ Applicable reinsurance entity

H Check if filing only to ◆ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ◆ ☐

J Enter the number of attached Schedules A (Form 990-T) ◆

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ◆ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation
◆

L The books are in care of ◆ Liz Ortenburger, CEO Telephone number ◆ 702-877-013

Part I Total Unrelated Business Taxable income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	15,907
2	Reserved	2	
3	Add lines 1 and 2	3	15,907
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	15,907
6	Deduction for net operating loss. See instructions	6	(
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	15,907
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	14,907

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	3,130
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	2	(
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	3,130

For Paperwork Reduction Act Notice, see instructions. Form **990-T** (202

Form 990-T (2020) Safe Nest;Temporary Assistance for 94-2411883 Page

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	3,13(
3	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions) ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here ◆			4	3,13(
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4			5	
6a	Payments: A 2019 overpayment credited to 2020	6a			
b	2020 estimated tax payments. Check if section 643(g) election applies ◆ ☐	6b	2,760		
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ◆	6g			
7	**Total payments.** Add lines 6a through 6g			7	2,76(
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ◆ ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ◆			9	37(
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ◆			10	
11	Enter the amount of line 10 you want: **Credited to 2021 estimated tax** ◆ **Refunded** ◆			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ◆		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ◆ $		
4a	Did the organization change its method of accounting? (see instructions)		X
b	If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

◆ _____ Date _____ ◆ CEO

Signature of officer Title

May the IRS discuss this rel with the preparer shown bel (see instructions)? ☐ Yes ☐ N

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Katie Hampton	Katie Hampton	10/27/21		P00292787
	Firm's name " Houldsworth, Russo & Company, P.C.			Firm's EIN "	88-037462
	Firm's address " 8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839			Phone no.	702-269-999

Form **990-T** (202

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

◆Go to *www.irs.gov/Form990T* for instructions and the latest information.

◆ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2020

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization
Safe Nest;Temporary Assistance for

B Employer identification numbe
94-2411883

C Unrelated Business Activity Code (see instructions) ◆531390

D Sequence: 1 of 1

E Describe the unrelated trade or business ◆ S-Corporation Flow-Through

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____ b Less returns and allowances _____ c Balance ◆	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from partnership and S corporation (attach statement) See Stmt 1	5	16,657		16,65
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organization (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	16,657		16,65

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be dire connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)			1	
2 Salaries and wages			2	
3 Repairs and maintenance			3	
4 Bad debts			4	
5 Interest (attach statement) (see instructions)			5	
6 Taxes and licenses			6	
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9 Depletion			9	
10 Contributions to deferred compensation plans			10	
11 Employee benefit programs			11	
12 Excess exempt expenses (Part VIII)			12	
13 Excess readership costs (Part IX)			13	
14 Other deductions (attach statement) See Statement 2			14	75
15 **Total deductions.** Add lines 1 through 14			15	75
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	15,90
17 Deduction for net operating loss (see instructions)			17	
18 **Unrelated business taxable income.** Subtract line 17 from line 16			18	15,90

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 20**

Schedule A (Form 990-T) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part III Cost of Goods Sold

Enter method of inventory valuation ◆

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes	☐ No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐
B ☐
C ☐
D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ◆

4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				

5 **Total deductions.** Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ◆

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐
B ☐
C ☐
D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ◆

9 Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ◆

11 **Total dividends-received deductions** included in line 10 ◆

Schedule A (Form 990-T) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt/Nonexempt Controlled Organization: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals ◆				

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals ◆				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 20

DAA

Schedule A (Form 990-T) 2020 Safe Nest;Temporary Assistance for 94-2411883 Page

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A) ◆				
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (A) ◆				
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 ◆				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 ◆			

Part XI Supplemental Information (see instructions)

DAA

S-Corporation Flow-Through

Statement 1 - Schedule A (990T), Part I, Line 5 - Income (Loss) from Partnerships or S-Corps

Name of Partnership or S-Corp	Gross Income	Direct Deductions (Part. only)	Net Income
BBWT, Inc.	$ 16,657	$	$ 16,657
Total	$ 16,657	$ 0	$ 16,657

S-Corporation Flow-Through

Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions

Description	Amount
Tax preparation fee	$ 750
Total	$ 750

Safe Nest;Temporary Assistance for94-2411883 Form 990-T Estimates

Form **990-W**
(Worksheet)
Department of the Treasury
Internal Revenue Service

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations)

◆ **Go to** *www.irs.gov/Form990W* **for instructions and the latest information.**
◆ **Keep for your records. Do not send to the Internal Revenue Service.**

OMB No. 1545-0047

2021

1	Unrelated business taxable income expected in the tax year	1	14,90
2	**Tax on the amount on line 1.** See instructions for tax computation	2	3,13
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	3,13
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	3,13
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	3,13
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. **Note:** If less than $500, the organization is not required to make estimated tax payments. Private foundations, see instructions — 10a: 3,130		
b	Enter the tax shown on the 2020 return. See instructions. **Caution:** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c — 10b: 3,130		
c	**2021 Estimated Tax.** Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	3,13

		(a)	(b)	(c)	(d)
11	**Installment due dates.** See instructions	11	10/15/21	12/15/21	03/15/22	06/15/22
12	**Required installments.** Enter 25% of line 10c in columns **(a)** through **(d).** But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12	790	790	790	79
13	**2020 Overpayment.** See instructions	13				
14	**Payment due** (Subtract line 13 from line 12)	14	790	790	790	79

For Paperwork Reduction Act Notice, see instructions. Form **990-W** (202

Form **990-T** | **Business Income Activity Summary** | **2020**

Name: Safe Nest;Temporary Assistance for

Taxpayer Identification Number: 94-2411883

Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	N/A	A.
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities		B.
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6		C.
D. Pre-2018 Applied (Sum of B and C)		D.
E. Pre-2018 Remaining (Line A minus Line D)		E.
F. Pre-2018 Net Operating Losses Expiring this Year		F.
G. Pre-2018 Net Operating Losses Carried Forward		G.

	Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1.	S-Corporation Flow-Through	531390	15,907	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.	All other revenue			
16.	Total taxable income		15,907	

Business Activity Losses

	Unrelated Business Income Activity with Losses	Code	Current Year Loss
1.			
2.			
3.			
4.			
5.	All other activities		
6.	Totals		

Form **990**

Two Year Comparison Report

For calendar year 2020, or tax year beginning 07/01/20 , ending 06/30/21

2019 & 2020

Name

Taxpayer Identification Number

Safe Nest;Temporary Assistance for

94-2411883

		2019	2020	Differences
Revenue	1. Contributions, gifts, grants 1.	1,542,774	2,585,706	1,042,932
	2. Membership dues and assessments 2.			
	3. Government contributions and grants 3.	3,412,895	3,440,712	27,81
	4. Program service revenue 4.	302,689	226,865	-75,824
	5. Investment income 5.	2,637	1,413	-1,224
	6. Proceeds from tax exempt bonds 6.			
	7. Net gain or (loss) from sale of assets other than inventory 7.			
	8. Net income or (loss) from fundraising events 8.			
	9. Net income or (loss) from gaming 9.			
	10. Net gain or (loss) on sales of inventory 10.			
	11. Other revenue 11.	14,869	16,657	1,788
	12. **Total revenue.** Add lines 1 through 11 12.	5,275,864	6,271,353	995,489
Expenses	13. Grants and similar amounts paid 13.	605,070	897,732	292,662
	14. Benefits paid to or for members 14.			
	15. Compensation of officers, directors, trustees, etc. 15.	242,557	309,842	67,285
	16. Salaries, other compensation, and employee benefits 16.	3,024,405	3,508,412	484,007
	17. Professional fundraising fees 17.	92,811	114,793	21,982
	18. Other professional fees 18.	115,808	133,401	17,593
	19. Occupancy, rent, utilities, and maintenance 19.	544,112	506,735	-37,377
	20. Depreciation and Depletion 20.	123,134	178,281	55,147
	21. Other expenses 21.	672,736	650,154	-22,582
	22. **Total expenses.** Add lines 13 through 21 22.	5,420,633	6,299,350	878,717
	23. **Excess or (Deficit).** Subtract line 22 from line 12 23.	-144,769	-27,997	116,772
Other Information	24. Total exempt revenue 24.	5,275,864	6,271,353	995,489
	25. Total unrelated revenue 25.	14,869	16,657	1,788
	26. Total excludable revenue 26.	305,326	228,278	-77,048
	27. Total assets 27.	4,610,165	3,890,587	-719,578
	28. Total liabilities 28.	1,097,736	443,822	-653,914
	29. Retained earnings 29.	3,512,429	3,446,765	-65,664
	30. Number of voting members of governing body 30.	19	13	
	31. Number of independent voting members of governing body 31.	19	13	
	32. Number of employees 32.	109	115	
	33. Number of volunteers 33.	185	297	

Form **990T**

Two Year Comparison Report

For calendar year 2020, or tax year beginning 07/01/20 , ending 06/30/21

2019 & 2020

Name

Safe Nest;Temporary Assistance for

Taxpayer Identification Number

94-2411883

			2019	2020	Differences
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.	14,869	16,657	1,788
	4. Rent income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Income from controlled organizations (net of expense)	6.			
	7. Section 501(c)(7)(9)(17) organization income (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.	14,869	16,657	1,788
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Charitable contributions	18.			
	19. Depreciation and Depletion	19.			
	20. Contributions to deferred compensation plans	20.			
	21. Employee benefit programs	21.			
	22. Other deductions	22.	750	750	
	23. Total deductions. Add lines 12 through 22	23.	750	750	
	24. Net income (990T/first activity); Subtract line 23 from 11	24.	14,119	15,907	1,788
	25. Number of unrelated business activities for this return	25.	1	1	
	26. Unrelated business taxable income from all trades	26.	14,119	15,907	1,788
	27. Disallowed employee fringe benefits	27.			
	28. Charitable contributions	28.			
	29. Taxable income before NOL loss	29.	14,119	15,907	1,788
	30. Net operating loss (pre-2018)	30.			
	31. Specific deduction	31.	1,000	1,000	
	32. Unrelated business taxable income.	32.	13,119	14,907	1,788
Tax & Credits	33. Income tax (corporate or trust)	33.	2,755	3,130	375
	34. Proxy tax	34.			
	35. Other taxes	35.			
	36. Total taxes	36.	2,755	3,130	375
	37. Other credits	37.			
	38. General business credit	38.			
	39. Credit for prior year minimum tax	39.			
	40. Total credits	40.			
	41. Net tax after credits	41.	2,755	3,130	375
	42. Recapture taxes and 965 tax	42.			
	43. Total Taxes	43.	2,755	3,130	375
Due/Refund	44. Prior year overpayment and estimated tax payments	44.	2,286	2,760	474
	45. Payment made with extension	45.	469		-469
	46. Backup withholding and foreign withholding	46.			
	47. Other payments	47.			
	48. Total payments	48.	2,755	2,760	5
	49. Balance due/(Overpayment)	49.		370	370
	50. Overpayment applied to next year	50.			
	51. Penalties	51.	12		-12
	52. Total due/(Refund)	52.	12	370	358

Form **SchM** | **Two Year Comparison for Unrelated Business Activity** | **2019 & 2020**

For calendar year 2020, or tax year beginning 07/01/20 , ending 06/30/21

Organization Name: Safe Nest;Temporary Assistance for

Taxpayer Identification Number: 94-2411883

Unincorporated Business Income Tax Code: 531390 Activity: S-Corporation Flow-Through

			2019	2020	Differences
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.	14,869	16,657	1,788
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.	14,869	16,657	1,788
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Depreciation and Depletion	18.			
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.			
	21. Other deductions	21.	750	750	
	22. Total deductions. Add lines 12 through 22	22.	750	750	
	23. Taxable income before deductions. Subtract line 23 from 1	23.	14,119	15,907	1,788
	24. Deductible losses	24.			
	25. Unrelated business taxable income (loss)	25.	14,119	15,907	1,788

Form **990**

Tax Return History

2020

Name

Safe Nest;Temporary Assistance for

Employer Identification Numb
94-2411883

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants		5,867,429	4,950,262	4,955,669	6,026,418	
Membership dues						
Program service revenue		238,860	290,259	302,689	226,865	
Capital gain or loss		-74,547	47,017			
Investment income		278	1,185	2,637	1,413	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue		17,292	14,845	14,869	16,657	
Total revenue		6,049,312	5,303,568	5,275,864	6,271,353	
Grants and similar amounts paid		79,840	203,685	605,070	897,732	
Benefits paid to or for members						
Compensation of officers, etc.		156,583	175,888	242,557	309,842	
Other compensation		3,171,824	2,600,169	3,024,405	3,508,412	
Professional fees		624,328	474,368	208,619	248,194	
Occupancy costs		683,748	410,957	544,112	506,735	
Depreciation and depletion		117,244	121,775	123,134	178,281	
Other expenses		627,888	778,446	672,736	650,154	
Total expenses		5,461,455	4,765,288	5,420,633	6,299,350	
Excess or (Deficit)		587,857	538,280	-144,769	-27,997	
Total exempt revenue		6,049,312	5,303,568	5,275,864	6,271,353	
Total unrelated revenue		14,843	14,814	14,869	16,657	
Total excludable revenue		167,040	338,492	305,326	228,278	
Total Assets		3,678,683	4,124,433	4,610,165	3,890,587	
Total Liabilities		403,770	321,490	1,097,736	443,822	
Net Fund Balances		3,274,913	3,802,943	3,512,429	3,446,765	

Form **990T**

Tax Return History

2020

Name

Safe Nest;Temporary Assistance for

Employer Identification Numb

94-2411883

* Income shown net of expenses

	2016	2017	2018	2019	2020	2021
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss		14,843	14,814	14,869	16,657	
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.		14,843	14,814	14,869	16,657	
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

Form **990T** | **Tax Return History** | **2020**

Name: Safe Nest;Temporary Assistance for

Employer Identification Numb: 94-2411883

	2016	2017	2018	2019	2020	2021
Other deductions				750	750	
Net income (990T/first activity)		14,843	14,814	14,119	15,907	
UBTI from all trades	0	14,843	14,814	14,119	15,907	
Taxable employee fringe benefits						
Charitable contributions						
Net operating loss deduction						
Specific deduction		1,000	1,000	1,000	1,000	
Income after expense and deductions		13,843	13,814	13,119	14,907	
Income tax (corporate or trust)		2,489	2,901	2,755	3,130	
Other taxes						
Total taxes		2,489	2,901	2,755	3,130	
General business credit						
Other credits						
Net tax after credits		2,489	2,901	2,755	3,130	
Estimated tax payments				2,286	2,760	
Other payments				938		
Balance due/Overpayment		2,489	2,901	-469	370	

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

◆ Do not enter social security numbers on this form as it may be made public.

◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 07/01/20 , and ending 06/30/21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Safe Nest Foundation

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 3900 Meadows Lane

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Las Vegas NV 89107

D Employer identification number: 82-2923973

E Telephone number: 702-821-2724

G Gross receipts$ 1,104,45

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ N

H(b) Are all subordinates included? ☐ Yes ☐ N

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◆ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ◆ N/A

H(c) Group exemption number ◆

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ◆

L Year of formation: 2018

M State of legal domicile: N

Part I Summary

1 Briefly describe the organization's mission or most significant activities: See Schedule O

2 Check this box ◆ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	4
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	4
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,029,712	1,104,45
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,029,712	1,104,45
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	173,562	183,26
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	545,391	526,41
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ◆ 833,007		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	288,817	306,59
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,007,770	1,016,26
19 Revenue less expenses. Subtract line 18 from line 12	21,942	88,18

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	184,495	332,98
21 Total liabilities (Part X, line 26)	0	22,63
22 Net assets or fund balances. Subtract line 21 from line 20	184,495	310,35

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Liz Ortenburger CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Katie Hampton	Katie Hampton	10/27/21		P00292787

Firm's name " Houldsworth, Russo & Company, P.C. — Firm's EIN " 88-0374623

Firm's address " 8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839 — Phone no. 702-269-999

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form 990 (2020) Safe Nest Foundation 82-2923973 Page

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 183,260 including grants of$ 183,260) (Revenue $

Support for Safe Nest; Temporary Assistance for Domestic Crisis, Inc.

4b (Code:) (Expenses $ including grants of$) (Revenue $

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ◆ 183,260

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ◆ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructi*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	4		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	4		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ◆None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ◆

Liz Ortenburger 3900 Meadows Lane

Las Vegas NV 89107 702-821-272

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, an Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Liz Ortenburger	2.00									
CEO	38.00			X				0	180,289	7,61
(2) Greg Clemens	1.00									
Secretary	1.00	X		X				0	0	
(3) Angelica Clemmer	1.00									
President	0.00	X		X				0	0	
(4) Robert Davis	1.00									
Director	1.00	X						0	0	
(5) Dana Dwiggins	1.00									
Vice President	3.00	X		X				0	0	
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Form 990 (2020) Safe Nest Foundation 82-2923973 Page

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ◆									180,289	7,61
c Total from continuation sheets to Part VII, Section A ◆										
d Total (add lines 1b and 1c) ◆									180,289	7,61

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ◆0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ◆ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,104,455				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,104,455				
	h **Total.** Add lines 1a–1f ◆			1,104,455			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f ◆						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ◆						
	4 Income from investment of tax-exempt bond proceeds ◆						
	5 Royalties ◆						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss) ◆						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) ◆						
	8a Gross income from fundraising events (not including $ ..... of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ◆						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ◆						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ◆						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ◆						
	12 **Total revenue.** See instructions ◆			1,104,455	0	0	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	183,260	183,260		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	421,197			421,19
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	65,617			65,61
10 Payroll taxes	39,596			39,59
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,427			6,42
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	23,325			23,32
12 Advertising and promotion	7,930			7,93
13 Office expenses	27,023			27,02
14 Information technology	50,864			50,86
15 Royalties				
16 Occupancy	51,398			51,39
17 Travel	108,258			108,25
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	30,573			30,57
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Staff development	799			79
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,016,267	183,260	0	833,00
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ◆ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	121,184	1	222,752
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	39,487	4	105,740
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	4,385	8	
	9	Prepaid expenses and deferred charges	19,439	9	4,494
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	184,495	16	332,986
Liabilities	17	Accounts payable and accrued expenses		17	22,636
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	22,636
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	184,495	27	310,350
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	184,495	32	310,350
	33	Total liabilities and net assets/fund balances	184,495	33	332,986

Form **990** (202

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,104,45
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,016,26
3	Revenue less expenses. Subtract line 2 from line 1	3	88,18
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	184,49
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	37,66
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	310,35

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII .....

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form 990 (202

Form 990 - Federal General Footnote

Description

Wages are all paid through the related organization, Safe Nest: Temporary Assistance for Domestic Crisis. The cost of employee services provided to the Foundation is repaid to this organization and reported as wages on this form 990. The W-2 forms for these employees are issued through the related organization.

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

◆ Attach to Form 990 or Form 990-EZ.

◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: Safe Nest Foundation

Employer identification number: 82-2923973

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A) Safe Nest; Temporary Assistance	94-2411883	7	X		183,260	
(B)						
(C)						
(D)						
(E)						
Total					183,260	

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ [ ]

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ [ ]

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ [ ]

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ [ ]

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ [ ]

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ [ ]

Schedule A (Form 990 or 990-EZ) 2020 Safe Nest Foundation 82-2923973 Page

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part I If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ◆	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	X	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		X
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		X
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		X
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		X
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		X
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		X
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		X
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		X
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		X
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		X
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		X
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a		X
b	A family member of a person described in line 11a above?	11b		X
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		X

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	X	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		X

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in *Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Schedule A (Form 990 or 990-EZ) 2020 Safe Nest Foundation 82-2923973 Page

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2020 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; P
III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Sectio
B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a
3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Sectio
lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

◆ Attach to Form 990.

◆ Go to *www.irs.gov/Form990* for the latest information.

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Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Safe Nest: Temp Assistance 3900 Meadows Lane Las Vegas NV 89107	94-2411883	3	183,260				Support
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ◆ 1

3 Enter total number of other organizations listed in the line 1 table ..... ◆

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistanc
1						
2						
3						
4						
5						
6						
7						

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Grants are only given to Safe Nest; Tempororary Assistance for Domestic Crisis, Inc. the organization we were created to support.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

◆ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
◆ Attach to Form 990.
◆Go to *www.irs.gov/Form990* for instructions and the latest information.

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Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

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Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☒ Compensation committee		
	☒ Independent compensation consultant		
	☐ Form 990 of other organizations		
	☐ Written employment contract		
	☐ Compensation survey or study		
	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? 4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? 4b		X
c	Participate in or receive payment from an equity-based compensation arrangement? 4c		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? 5a		X
b	Any related organization? 5b		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? 6a		X
b	Any related organization? 6b		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III 7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? 9		

Schedule J (Form 990) 2020 **Safe Nest Foundation** 82-2923973 Page

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Liz Ortenburger	(i)	0	0	0	0	0	0	
1 CEO	(ii)	180,289	0	0	300	7,317	187,906	
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Schedule J (Form 990) 20

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this p for any additional information.

Part III - Other Additional Information

The CEO's salary is paid by Safe Nest: Temporary Assistance for Domestic Crisis, a related nonprofit organization.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

- Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- Attach to Form 990.
- Go to *www.irs.gov/Form990* for instructions and the latest information.

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Name of the organization

Safe Nest Foundation

Employer identification number

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Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		1,088,525	FMV
6	Cars and other vehicles	X	11	15,930	FMV
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ◆( )				
26	Other ◆( )				
27	Other ◆( )				
28	Other ◆( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received or a combination of both. Also complete this part for any additional information.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

Savers is utilized to process non-cash donations.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

◆ Attach to Form 990 or 990-EZ.

◆ Go to *www.irs.gov/Form990* for the latest information.

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Form 990 - Organization's Mission or Most Significant Activities

In furtherance of Safe Nest; Temporary Assistance for Domestic Crisis Inc.'s mission and purpose, the Foundation operates a full clothing, aut furniture and small goods donation center, including six trucks and drop off bins throughout the Las Vegas Metropolitan area.

Form 990 - Organization's Mission

Safe Nest Foundation, Inc. was created as a supporting organization to support the important work of Safe Nest; Temporary Assistance for Domestic Crisis, Inc., a Nevada domestic non-profit corporation ("Safe Nest"). In furtherance of Safe Nest's mission and purpose, the Foundatic operates a full clothing, auto, and small goods donation center, including six trucks and drop-off bins throughout the Las Vegas Metropolitan area. The Foundation allows donors to give items to domestic violence victims and their children. The Foundation screens gifts for use by Safe Nest clients and monetizes donations through 3rd party sales with local thrift store retailers. This provides valuable support for victims and dollars for Safe Nest's operations and programs.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 f review before it is approved, signed and filed with the IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly

Name of the organization	Employer identification number
Safe Nest Foundation	82-2923973

during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee a conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

A salary compendium was created by the Chief Executive Officer based on extensive market analysis of nonprofit organizations in the same geograp area and of comparable employee size, budget size, and agency classification. Every year, the scale is evaluated and updated as appropriate to align with contemporary nonprofit market trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadc Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statemer are available upon request at the main office at 3900 Meadows Lane.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Prior period adjustment	$ 37,667

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

◆ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
◆ Attach to Form 990.
◆ Go to *www.irs.gov/Form990* for instructions and the latest information.

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Name of the organization

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82-2923973

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13 controlled entity? Yes	(g) No
(1) Safe Nest: Temporary Assistance for 3900 Meadows Lane 94-2411883 Las Vegas NV 89107	Aid	NV	3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percent owners
(1)												
(2)												
(3)												
(4)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sectio 512(b)(1 controll entity Yes	(i) Sectio 512(b)(1 controll entity
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	
b	Gift, grant, or capital contribution to related organization(s)	1b	X
c	Gift, grant, or capital contribution from related organization(s)	1c	
d	Loans or loan guarantees to or for related organization(s)	1d	
e	Loans or loan guarantees by related organization(s)	1e	
f	Dividends from related organization(s)	1f	
g	Sale of assets to related organization(s)	1g	
h	Purchase of assets from related organization(s)	1h	
i	Exchange of assets with related organization(s)	1i	
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o	Sharing of paid employees with related organization(s)	1o	X
p	Reimbursement paid to related organization(s) for expenses	1p	
q	Reimbursement paid by related organization(s) for expenses	1q	
r	Other transfer of cash or property to related organization(s)	1r	
s	Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest: Temp Assistance	b	183,260	Cash pmts
(2)	Safe Nest: Temp Assistance	o	526,410	Cash pmts
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percen owner
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990**

Two Year Comparison Report

For calendar year 2020, or tax year beginning 07/01/20 , ending 06/30/21

2019 & 2020

Name

Taxpayer Identification Number

Safe Nest Foundation

82-2923973

			2019	2020	Differences
Revenue	1. Contributions, gifts, grants	1.	1,029,712	1,104,455	74,743
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.			
	5. Investment income	5.			
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	1,029,712	1,104,455	74,743
Expenses	13. Grants and similar amounts paid	13.	173,562	183,260	9,698
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	545,391	526,410	-18,981
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	21,949	29,752	7,803
	19. Occupancy, rent, utilities, and maintenance	19.	31,606	51,398	19,792
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	235,262	225,447	-9,815
	22. **Total expenses.** Add lines 13 through 21	22.	1,007,770	1,016,267	8,497
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	21,942	88,188	66,246
Other Information	24. Total exempt revenue	24.	1,029,712	1,104,455	74,743
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.			
	27. Total assets	27.	184,495	332,986	148,491
	28. Total liabilities	28.		22,636	22,636
	29. Retained earnings	29.	184,495	310,350	125,855
	30. Number of voting members of governing body	30.	5	4	
	31. Number of independent voting members of governing body	31.	5	4	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	5	4	

Form **990** | **Tax Return History** | **2020**

Name: Safe Nest Foundation

Employer Identification Numb: 82-2923973

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants			1,509,088	1,029,712	1,104,455	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue			1,509,088	1,029,712	1,104,455	
Grants and similar amounts paid			544,645	173,562	183,260	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation			608,691	545,391	526,410	
Professional fees			31,096	21,949	29,752	
Occupancy costs			57,496	31,606	51,398	
Depreciation and depletion						
Other expenses			260,602	235,262	225,447	
Total expenses			1,502,530	1,007,770	1,016,267	
Excess or (Deficit)			6,558	21,942	88,188	
Total exempt revenue			1,509,088	1,029,712	1,104,455	
Total unrelated revenue						
Total excludable revenue						
Total Assets			16,808	184,495	332,986	
Total Liabilities					22,636	
Net Fund Balances			16,808	184,495	310,350	

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 22

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Name of filer

EIN or SSN

Safe Nest;Temporary Assistance for | 94-2411883

Name and title of officer or person subject to tax Liz Ortenburger
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶	[X]	**b** Total revenue, if any (Form 990, Part VIII, column (A), line 12)	**1b**	6,923,392
2a Form 990-EZ check here ▶	[ ]	**b** Total revenue, if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶	[ ]	**b** Total tax (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶	[ ]	**b** Tax based on investment income (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶	[ ]	**b** Balance due (Form 8868, line 3c)	**5b**	
6a Form 990-T check here ▶	[ ]	**b** Total tax (Form 990-T, Part III, line 4)	**6b**	
7a Form 4720 check here ▶	[ ]	**b** Total tax (Form 4720, Part III, line 1)	**7b**	
8a Form 5227 check here ▶	[ ]	**b** FMV of assets at end of tax year (Form 5227, Item D)	**8b**	
9a Form 5330 check here ▶	[ ]	**b** Tax due (Form 5330, Part II, line 19)	**9b**	
10a Form 8038-CP check here ▶	[ ]	**b** Amount of credit payment requested (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Houldsworth, Russo & Company, P.C. to enter my PIN 11883 as my signature
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶ 11/01/22

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 88672910041
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 11/01/22

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Name of filer

Safe Nest;Temporary Assistance for

EIN or SSN 94-2411883

Name and title of officer or person subject to tax Liz Ortenburger
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	☐	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**
2a	**Form 990-EZ** check here ▶	☐	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here ▶	☐	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here ▶	☐	**b**	**Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**
5a	**Form 8868** check here ▶	☐	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here ▶	☒	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b** 3,419
7a	**Form 4720** check here ▶	☐	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here ▶	☐	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here ▶	☐	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here ▶	☐	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Houldsworth, Russo & Company, P.C. to enter my PIN 11883 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ _____ Date ▶ 11/01/22

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 88672910041

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 11/01/22

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21 **, and ending** 06/30/22

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Safe Nest;Temporary Assistance for

Doing business as Safe Nest

Number and street (or P.O. box if mail is not delivered to street address) 3900 Meadows Lane

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

D Employer identification number
94-2411883

E Telephone number
702-877-0133

G Gross receipts$ 7,051,325

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ Safenest.org

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1977

M State of legal domicile: NV

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
Safe Nest's mission is to provide comprehensive, collaborative, and innovative services for everyone affected by domestic and sexual violence while passionatley working to end this shared epidemic.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	15
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	150
6 Total number of volunteers (estimate if necessary)	6	249
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	18,033
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	16,283

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	6,026,418	6,690,936
9 Program service revenue (Part VIII, line 2g)	226,865	213,446
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,413	977
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,657	18,033
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,271,353	6,923,392
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	897,732	703,072
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,818,254	3,991,995
16a Professional fundraising fees (Part IX, column (A), line 11e)	114,793	19,274
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 353,959		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,468,571	2,265,734
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,299,350	6,980,075
19 Revenue less expenses. Subtract line 18 from line 12	-27,997	-56,683

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	3,890,587	3,788,316
21 Total liabilities (Part X, line 26)	443,822	398,234
22 Net assets or fund balances. Subtract line 21 from line 20	3,446,765	3,390,082

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ Liz Ortenburger CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jessica P Sayles				P01530213

Firm's name ▶ Houldsworth, Russo & Company, P.C. — Firm's EIN ▶ 88-0374623

Firm's address ▶ 8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839 — Phone no. 702-269-9992

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

Safe Nest's mission is to provide comprehensive, collaborative, and innovative services for everyone affected by domestic and sexual violence while passionatley working to end this shared epidemic.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 3,326,835 including grants of$ 703,072) (Revenue $ 213,446)

See Schedule O

4b (Code:) (Expenses $ 2,244,257 including grants of$) (Revenue $)

See Schedule O

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 5,571,092

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	30		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 150			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Liz Ortenburger, CEO 3900 Meadows Lane

Las Vegas NV 89107 702-877-0133

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Liz Ortenburger	38.00									
CEO	2.00			X				188,225	0	8,721
(2) Christine Shannon	38.00									
COO	2.00			X				98,811	0	12,342
(3) Michelle Adams	2.00									
Secretary	0.00	X		X				0	0	0
(4) Steven Albright	1.00									
Trustee	0.00	X						0	0	0
(5) Leah Brady	2.00									
Member at Large	0.00	X						0	0	0
(6) Jamie Carter	2.00									
Trustee	0.00	X						0	0	0
(7) Greg Clemens	1.00									
Trustee	0.00	X						0	0	0
(8) Robert Davis	2.00									
Treasurer	0.00	X		X				0	0	0
(9) Dana Dwiggins	3.00									
Chair	0.00	X		X				0	0	0
(10) Jennifer Falcone	1.00									
Trustee	0.00	X						0	0	0
(11) Joseph Ganley	1.00									
Trustee	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Heather Kemper	1.00									
Trustee	0.00	X						0	0	0
(13) Bob Martin	1.00									
Trustee	0.00	X						0	0	0
(14) Hanadi Nadeem	1.00									
Trustee	0.00	X						0	0	0
(15) Kathia Quiros Pereira	1.00									
Trustee	0.00	X						0	0	0
(16) T. Ryan Sullivan	2.00									
Vice Chair	0.00	X		X				0	0	0
(17) Selena Torres	1.00									
Trustee	0.00	X						0	0	0
1b Subtotal ▶								287,036		21,063
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								287,036		21,063

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶1

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Effortless Office LLC 3130 S Rainbow Blvd Las Vegas NV 89107	IT	137,123

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	164,433				
	d Related organizations	1d	279,748				
	e Government grants (contributions)	1e	4,333,790				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,912,965				
	g Noncash contributions included in lines 1a-1f	1g	$ 64,748				
	h **Total.** Add lines 1a–1f ▶			6,690,936			
Program Service Revenue		Business Code					
	2a Program revenue	812900		213,446	213,446		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f ▶			213,446			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			977			977
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a						
	b Less: cost or other basis and sales exps. 7b						
	c Gain or (loss) 7c						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ 164,433 of contributions reported on line 1c). See Part IV, line 18	8a	127,933				
	b Less: direct expenses	8b	127,933				
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code					
	11a BBWT, Inc.	900099		18,033		18,033	
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d ▶			18,033			
	12 **Total revenue.** See instructions ▶			6,923,392	213,446	18,033	977

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	703,072	703,072		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	343,067	274,978	47,052	21,037
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,023,662	2,423,556	414,695	185,411
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	73,873	59,211	10,132	4,530
9 Other employee benefits	256,476	205,572	35,177	15,727
10 Payroll taxes	294,917	236,385	40,448	18,084
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	34,935		34,935	
d Lobbying	41,000		41,000	
e Professional fundraising services. See Part IV, line 17	19,274			19,274
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	324,572	256,157	63,896	4,519
12 Advertising and promotion	77,279		77,279	
13 Office expenses	228,462	165,059	50,776	12,627
14 Information technology	450,771	361,307	61,823	27,641
15 Royalties				
16 Occupancy	584,024	489,077	68,672	26,275
17 Travel	92,404	74,066	12,672	5,666
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	63,530		63,530	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	157,285	126,069	21,571	9,645
23 Insurance	57,447	46,046	7,878	3,523
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program supplies	150,537	150,537		
b Income Tax Expense	3,488		3,488	
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	6,980,075	5,571,092	1,055,024	353,959
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	452,163	1	395,012
	2	Savings and temporary cash investments	1,500,778	2	1,002,068
	3	Pledges and grants receivable, net	724,104	3	1,347,614
	4	Accounts receivable, net	57,732	4	8,604
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	17,201	8	30,849
	9	Prepaid expenses and deferred charges	112,926	9	76,311
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 2,582,495			
	b	Less: accumulated depreciation — 10b: 1,819,186	863,144	10c	763,309
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	140,550	12	140,550
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	21,989	15	23,999
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	3,890,587	16	3,788,316
Liabilities	17	Accounts payable and accrued expenses	342,505	17	386,178
	18	Grants payable		18	
	19	Deferred revenue	70,545	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,991	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	28,781	25	12,056
	26	**Total liabilities.** Add lines 17 through 25	443,822	26	398,234
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	2,066,098	27	1,699,283
	28	Net assets with donor restrictions	1,380,667	28	1,690,799
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	3,446,765	32	3,390,082
	33	Total liabilities and net assets/fund balances	3,890,587	33	3,788,316

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,923,392
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,980,075
3	Revenue less expenses. Subtract line 2 from line 1	3	-56,683
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,446,765
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,390,082

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2021

DAA

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,867,429	4,950,262	4,955,669	6,026,418	6,690,936	28,490,714
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	5,867,429	4,950,262	4,955,669	6,026,418	6,690,936	28,490,714
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						10,747,142
6 **Public support.** Subtract line 5 from line 4						17,743,572

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	5,867,429	4,950,262	4,955,669	6,026,418	6,690,936	28,490,714
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	278	1,185	2,637	1,413	977	6,490
9 Net income from unrelated business activities, whether or not the business is regularly carried on	16,292	13,845	13,119	14,907	16,283	74,446
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						28,571,650

12	Gross receipts from related activities, etc. (see instructions)	12	1,272,119
13	**First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶		☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	62.10%
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	75.22%
16a	**33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶		☒
b	**33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶		☐
17a	**10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶		☐
b	**10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶		☐
18	**Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

- a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Safe Nest;Temporary Assistance for

Employer identification number
94-2411883

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Nevada Division of Child and Family Services 4126 Technology Way, 3rd Floor Carson City NV 89706	$ 1,954,178	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	US Department of Housing and Urban Development 451 7th St SW Washington DC 20410	$ 442,390	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	US Department of Justice 950 Pennsylvania Ave NW Washington DC 20530	$ 1,170,757	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	US Department of Health and Human Services 200 Independence Ave SW Washington DC 20201	$ 662,931	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	Intermountain Healthcare 7302 Bingham Junction Blvd Midvale UT 84047	$ 250,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	Safe Nest Foundation 3900 Meadows Lane Las Vegas NV 89107	$ 279,748	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
Safe Nest;Temporary Assistance for

Employer identification number
94-2411883

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 250,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
Safe Nest;Temporary Assistance for	94-2411883

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule C (Form 990) 2021

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		41,000
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			41,000
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1		
2 Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information *(continued)*

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $
(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $
b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,475,780	1,107,618	368,162
c Leasehold improvements		162,829	83,267	79,562
d Equipment		943,886	628,301	315,585
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				763,309

Schedule D (Form 990) 2021

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deferred rent	12,056
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	12,056

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

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2021

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

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94-2411883

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** [X] Mail solicitations
- **b** [X] Internet and email solicitations
- **c** [X] Phone solicitations
- **d** [X] In-person solicitations
- **e** [X] Solicitation of non-government grants
- **f** [X] Solicitation of government grants
- **g** [X] Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] **Yes** [ ] **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1	The Stacey Wedding Group 10624 S Eastern Ave, Ste A-704 Henderson NV 89052	Grant appl		X	0	11,500	-11,500
2	Catapult Fundraising 2651 N Greek Valley Pkwy Henderson NV 89014	Fundraise		X	0	10,000	-10,000
3							
4							
5							
6							
7							
8							
9							
10							
Total ▶						21,500	-21,500

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Spring Tea (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	292,366			292,366
	2 Less: Contributions	164,433			164,433
	3 Gross income (line 1 minus line 2)	127,933			127,933
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	91,884			91,884
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	36,049			36,049
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				127,933
	11 Net income summary. Subtract line 3, column (d) ▶				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶$ and the amount of gaming revenue retained by the third party ▶$

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶$

Part IV Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

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Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	Rent, food and other help	20631	703,072		FMV	Rent, food, etc
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Only individuals that have received shelter and assistance under SafeNest's programs are further assisted with rent, food and services beyond the shelter as they are following their plan for transition to a new life.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

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Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☒ Compensation committee	☐ Written employment contract		
	☒ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger CEO	(i) (ii)	163,225 0	25,000 0	0 0	300 0	8,421 0	196,946 0	0 0
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

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Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		64,748	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶( )				
26	Other ▶( )				
27	Other ▶( )				
28	Other ▶( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

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Form 990, Part III, Line 4a - First Accomplishment

Shelter, Hotline, and Crisis Response: Safe Nest's crisis services programs (shelter, hotline, and on-the-scene crisis response program Project Safe 417) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Safe Nest maintains 71+ beds in a confidential location, as well as off-site overflow units, to provide refuge for survivors to recover from trauma and transition to an abuse-free life.

Clients access the shelter through Safe Nest's crisis hotline or other direct service programs; referrals come from law enforcement, the court system, other community service providers; or self-referral as a result of Safe Nest's outreach efforts.

After a confidential interview, Shelter Advocates meet the family at a neutral location and transport them to the shelter. Food, clothing and all necessities are provided. After the family settles in, a Shelter Advocate is assigned to the family to help them develop a plan for their stay, including the objectives needed to transition to a new life. Shelter staff provide resources to help the family accomplish their objectives. Shelter stays vary; the current average is 54 days. Shelter clients are also provided with employment counseling, housing assistance, referrals for

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financial and legal aid, and many other resources.

In 2017, Safe Nest established Project Safe 417 (PS417) in partnership with Las Vegas Metropolitan Police Department (LVMPD) to decrease domestic violence homicide and address the needs of victims directly at the scenes of domestic violence incidents. PS417 utilizes Safe Nest volunteers who provide on-the-scene crisis intervention to domestic violence victims in the time immediately following the incident of abuse. This program is designed to address the gap in services between when police officers respond to a domestic violence call and when a survivor connects with Safe Nest and other needed resources to preserve their safety.

Form 990, Part III, Line 4b - Second Accomplishment

Counseling, Advocacy, and Education: Safe Nest is dedicated to ending abusive patterns within relationships and stopping the cycle of domestic violence within families. Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted in Las Vegas, Boulder City, and Mesquite by licensed marriage and family therapists and licensed clinical social workers that specifically address domestic violence issues. Counseling is provided free of charge for victims of abuse and for children who have witnessed or suffered the effects of violence in the home.

Understanding that ending domestic violence means changing how individuals who use violence manage their emotions and interact with their partners, Safe Nest also provides state-certified batterers' therapy groups for court-ordered and volunteer participants. The goal of the batterers' counseling program is to provide intervention and education to individuals who use violence so they can adopt non-violent strategies to deal with

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stress and anger.

Safe Nest's advocacy program provides advocates both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest advocates at Family Court, the Temporary Protection Order (TPO) Office, the District Attorney's Office, and LVMPD area commands orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed to provide support for survivors.

Safe Nest performs community engagement to counter harmful social norms that can encourage intimate partner violence. Interventions include providing education and professional training that challenge myths about domestic violence and striving to correct misconceptions to increase public awareness of domestic violence. Community outreach activities grounded in this premise work to promote services to victims and prevent future domestic violence. Education and outreach services provided by Safe Nest include age-appropriate dating violence prevention classes conducted in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 for review before it is approved, signed and filed with the IRS.

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Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee and conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

A salary compendium was created by the Chief Executive Officer based on extensive market analysis of nonprofit organizations in the same geographic area and of comparable employee size, budget size, and agency classification. Every 1-3 years, the scale is evaluated and updated as appropriate to align with contemporary nonprofit market trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadows Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statements are available upon request at the main office at 3900 Meadows Lane.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) Safe Nest Foundation 3900 Meadows Lane 82-2923973 Las Vegas NV 89107	Supporting	NV	3	12a	Safe Nest		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q	X	
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest Foundation	c	279,748	Cash
(2)	Safe Nest Foundation	o	571,766	Cash
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning 07/01/21, and ending 06/30/22

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed.

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
Safe Nest;Temporary Assistance for

D Employer identification number
94-2411883

Number, street, and room or suite no. If a P.O. box, see instructions.
3900 Meadows Lane

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

F ☐ Check box if an amended return.

C Book value of all assets at end of year ▶ 3,788,316

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ ☐

J Enter the number of attached Schedules A (Form 990-T) ▶ 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation
▶

L The books are in care of ▶ Liz Ortenburger, CEO Telephone number ▶ 702-877-0133

Part I Total Unrelated Business Taxable income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	17,283
2	Reserved	2	
3	Add lines 1 and 2	3	17,283
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	17,283
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	17,283
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	16,283

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	3,419
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	2	0
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	3,419

For Paperwork Reduction Act Notice, see instructions. Form **990-T** (2021)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	3,419
3	Other amounts due. Check if from ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions) ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here ▶			4	3,419
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	
6a	Payments: A 2020 overpayment credited to 2021	6a			
b	2021 estimated tax payments. Check if section 643(g) election applies ▶ ☐	6b	3,130		
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total ▶	6g			
7	**Total payments.** Add lines 6a through 6g			7	3,130
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ X			8	31
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ▶			9	320
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ▶			10	
11	Enter the amount of line 10 you want: **Credited to 2022 estimated tax** ▶ **Refunded** ▶			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
4	Enter available pre-2018 NOL carryovers here ▶ . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ _____ | _____ ▶ CEO

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jessica P Sayles				

Firm's name ▶ Houldsworth, Russo & Company, P.C. Firm's EIN ▶ 88-0374623

Firm's address ▶ 8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839 Phone no. 702-269-9992

Form **990-T** (2021)

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization
Safe Nest;Temporary Assistance for

B Employer identification number
94-2411883

C Unrelated business activity code (see instructions) ▶ 531390

D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ S-Corporation Flow-Through

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances c Balance ▶	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) See Stmt 1	5	18,033		18,033
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	18,033		18,033

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)			1	
2 Salaries and wages			2	
3 Repairs and maintenance			3	
4 Bad debts			4	
5 Interest (attach statement). See instructions			5	
6 Taxes and licenses			6	
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b	0
9 Depletion			9	
10 Contributions to deferred compensation plans			10	
11 Employee benefit programs			11	
12 Excess exempt expenses (Part VIII)			12	
13 Excess readership costs (Part IX)			13	
14 Other deductions (attach statement) See Statement 2			14	750
15 **Total deductions.** Add lines 1 through 14			15	750
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	17,283
17 Deduction for net operating loss. See instructions			17	
18 **Unrelated business taxable income.** Subtract line 17 from line 16			18	17,283

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 2021**

Part III Cost of Goods Sold

Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes	☐ No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ▶ _____

	A	B	C	D
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				

5 **Total deductions.** Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶ _____

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ▶ _____

	A	B	C	D
9 Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ▶ _____

11 **Total dividends-received deductions** included in line 10 ▶ _____

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals ▶				

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals ▶				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2021

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A) ▶				
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B) ▶				
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 ▶				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 ▶			

Part XI Supplemental Information (see instructions)

S-Corporation Flow-Through

Statement 1 - Schedule A (990T), Part I, Line 5 - Income (Loss) from Partnerships or S-Corps

Name of Partnership or S-Corp	Gross Income	Direct Deductions (Part. only)	Net Income
BBWT, Inc.	$ 18,033	$	$ 18,033
Total	$ 18,033	$ 0	$ 18,033

S-Corporation Flow-Through

Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduction Amount
Tax preparation fee	$ 750
Total	$ 750

Form 990-T

Form **2220**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

▶ Attach to the corporation's tax return.
▶ Go to *www.irs.gov/Form2220* for instructions and the latest information.

OMB No. 1545-0123

2021

Name

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)			1	3,419
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a			
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b			
c	Credit for federal tax paid on fuels (see instructions)	2c			
d	**Total.** Add lines 2a through 2c			2d	
3	Subtract line 2d from line 1. If the result is less than $500, **do not** complete or file this form. The corporation does not owe the penalty			3	3,419
4	Enter the tax shown on the corporation's 2020 income tax return. See instructions. **Caution:** If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5			4	3,130
5	**Required annual payment.** Enter the **smaller** of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3			5	3,130

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 ☐ The corporation is using the adjusted seasonal installment method.
7 ☐ The corporation is using the annualized income installment method.
8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th (***Form 990-PF filers:*** Use 5th month), 6th, 9th, and 12th months of the corporation's tax year.	10/15/21	12/15/21	03/15/22	06/15/22
10	**Required installments.** If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	783	783	783	781
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions				3,130
	Complete lines 12 through 18 of one column before going to the next column.				
12	Enter amount, if any, from line 18 of the preceding column				
13	Add lines 11 and 12				3,130
14	Add amounts on lines 16 and 17 of the preceding column		783	1,566	2,349
15	Subtract line 14 from line 13. If zero or less, enter -0-	0	0	0	781
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		783	1,566	
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	783	783	783	
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2021)

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. ***(C corporations with tax years ending June 30 and S corporations:*** Use 3rd month instead of 4th month. ***Form 990-PF and Form 990-T filers:*** Use 5th month instead of 4th month.) See instructions	19	See Worksheet			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20				
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21				
22 Underpayment on line 17 x Number of days on line 21 / 365 x 3% (0.03)	22	$	$	$	$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23				
24 Underpayment on line 17 x Number of days on line 23 / 365 x 3% (0.03)	24	$	$	$	$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25				
26 Underpayment on line 17 x Number of days on line 25 / 365 x 3% (0.03)	26	$	$	$	$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27				
28 Underpayment on line 17 x Number of days on line 27 / 365 × 3% (0.03)	28	$	$	$	$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29				
30 Underpayment on line 17 x Number of days on line 29 / 365 x *%	30	$	$	$	$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31				
32 Underpayment on line 17 x Number of days on line 31 / 365 x *%	32	$	$	$	$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33				
34 Underpayment on line 17 x Number of days on line 33 / 365 x *%	34	$	$	$	$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35				
36 Underpayment on line 17 x Number of days on line 35 / 365 x *%	36	$	$	$	$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	$	$	$	$

38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns . . . . . **38** $ **31**

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at ***www.irs.gov.*** You can also call 1-800-829-4933 to get interest rate information.

Form 2220 Worksheet

Form **2220** | For calendar year 2021, or tax year beginning 07/01/21 , and ending 06/30/22 | **2021**

Name: **Safe Nest;Temporary Assistance for**

Employer Identification Number: **94-2411883**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	10/15/21	12/15/21	03/15/22	06/15/22
Amount of underpayment	783	783	783	
Prior year overpayment applied				

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	05/19/22				
Amount of payment	3,130				

Qtr	From	To	Underpayment	#Days	Rate	Penalty
1	10/15/21	3/31/22	783	167	3.00	11
1	3/31/22	5/19/22	783	49	4.00	4
2	12/15/21	3/31/22	783	106	3.00	7
2	3/31/22	5/19/22	783	49	4.00	4
3	3/15/22	3/31/22	783	16	3.00	1
3	3/31/22	5/19/22	783	49	4.00	4
	Total Penalty					**31**

Form **990-T** | **Business Income Activity Summary** | **2021**

Name: Safe Nest;Temporary Assistance for

Taxpayer Identification Number: 94-2411883

Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	N/A	**A.**
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities		**B.**
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6		**C.**
D. Pre-2018 Applied (Sum of B and C)		**D.**
E. Pre-2018 Remaining (Line A minus Line D)		**E.**
F. Pre-2018 Net Operating Losses Expiring this Year		**F.**
G. Pre-2018 Net Operating Losses Carried Forward		**G.**

	Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1.	S-Corporation Flow-Through	531390	17,283	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.	All other revenue			
16.	Total taxable income		17,283	

Business Activity Losses

	Unrelated Business Income Activity with Losses	Code	Current Year Loss
1.			
2.			
3.			
4.			
5.	All other activities		
6.	Totals		

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest						
	$ 977		14			
Total	$ 977					

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Professional Fees	$ 324,572	$ 256,157	$ 63,896	$ 4,519
Total	$ 324,572	$ 256,157	$ 63,896	$ 4,519

Schedule A, Part II, Line 1(e)

Description	Amount
Related Organizations	$ 279,748
Federal Grants	2,379,612
State and Local Grants	1,954,178
Cash	1,912,965
Spring Tea	
Cash Contribution	164,433
Total	$ 6,690,936

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
MGM Resorts Foundation	$ 80,000	$
Emily Louise Miscia Living Trust		
Marie Waechter-Brown Estate		
Engelstad Family Foundation	250,000	
Clark County ESG		
Nevada Division of Child and Family	5,261,054	4,689,621
Nevada Coalition to End Violence		
State of Nevada	1,406,959	835,526
Nevada Office of the Attorney Genera		
Raiders Foundation	250,000	
Safe Nest Foundation	718,207	146,774
US Department of Housing and	106,410	
Anonymous	250,000	
US Department of Housing and Urban	1,096,606	525,173
US Department of Justice	3,874,940	3,303,507
US Department of Health and Human	1,817,974	1,246,541
Nevada Women's Philanthropy	309,717	
Intermountain Healthcare	500,000	
United States Department of the	490,052	
Safe Nest Foundation	463,008	
Estate of Kirk Kerkorian	250,000	
Englestad Family Foundation	250,000	
Raiders Foundation	250,000	
Anonymous	500,000	
Intermountain Healthcare	500,000	
Total	$ 18,624,927	$ 10,747,142

Schedule A, Part II, Line 8(e)

Description	Amount
Interest	$ 977
Total	$ 977

Schedule A, Part II, Line 9(e)

Description	Amount
BBWT, Inc. Spring Tea	$ 18,033
Less: Deductions	-1,750
Total	$ 16,283

Schedule A, Part II, Line 12 - Current year

Description	Amount
Program revenue	$ 213,446
Total	$ 213,446

Spring Tea

Other Direct Fundraising or Gaming Expenses

Description	Amount
Event management	$ 36,049
Total	$ 36,049

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 20 23

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

Safe Nest;Temporary Assistance for

EIN or SSN

94-2411883

Name and title of officer or person subject to tax

Liz Ortenburger
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 10,712,770
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Houldsworth, Russo & Company, P.C to enter my PIN 11883 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 02/01/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 88745410041

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 02/01/24

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 20 23

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Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

Safe Nest;Temporary Assistance for

EIN or SSN

94-2411883

Name and title of officer or person subject to tax

Liz Ortenburger
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b
2a	**Form 990-EZ** check here	☐	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	**Form 1120-POL** check here	☐	b	**Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here	☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here	☐	b	**Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here	☒	b	**Total tax** (Form 990-T, Part III, line 4)	6b 3,613
7a	**Form 4720** check here	☐	b	**Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here	☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here	☐	b	**Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here	☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Houldsworth, Russo & Company, P.C to enter my PIN 11883 as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 02/01/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 88745410041
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 02/01/24

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Safe Nest;Temporary Assistance for
Doing business as Safe Nest
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
3900 Meadows Lane
City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

D Employer identification number
94-2411883

E Telephone number
702-877-0133

G Gross receipts$ 10,821,268

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: Safenest.org

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1977

M State of legal domicile: NV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
Safe Nest's mission is to provide comprehensive, collaborative, and innovative services for everyone affected by domestic and sexual violence while passionatley working to end this shared epidemic.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	160
6 Total number of volunteers (estimate if necessary)	6	232
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	18,956
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	17,206

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	6,690,936	10,506,944
9 Program service revenue (Part VIII, line 2g)	213,446	176,594
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	977	10,276
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,033	18,956
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,923,392	10,712,770

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	703,072	1,203,047
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,991,995	4,680,287
16a Professional fundraising fees (Part IX, column (A), line 11e)	19,274	0
b Total fundraising expenses (Part IX, column (D), line 25) 561,539		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,265,734	2,862,472
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,980,075	8,745,806
19 Revenue less expenses. Subtract line 18 from line 12	-56,683	1,966,964

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	3,788,316	8,023,981
21 Total liabilities (Part X, line 26)	398,234	2,666,935
22 Net assets or fund balances. Subtract line 21 from line 20	3,390,082	5,357,046

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date
Liz Ortenburger CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jessica P Sayles				P01530213

Firm's name Houldsworth, Russo & Company, P.C — Firm's EIN 88-0374623
Firm's address 8675 S Eastern Ave Ste A Las Vegas, NV 89123 — Phone no. 702-269-9992

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

Safe Nest's mission is to provide comprehensive, collaborative, and innovative services for everyone affected by domestic and sexual violence while passionatley working to end this shared epidemic.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 4,326,831 including grants of$ 1,203,047) (Revenue $ 176,594)

See Schedule O

4b (Code:) (Expenses $ 2,268,205 including grants of$) (Revenue $)

See Schedule O

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses 6,595,036

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors?* See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	6		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 160			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Liz Ortenburger, CEO 3900 Meadows Lane
Las Vegas NV 89107 702-877-0133

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Liz Ortenburger	38.00									
CEO	2.00			X				253,242	0	8,414
(2) Christine Shannon	38.00									
COO	2.00			X				123,974	0	9,398
(3) Steven Albright	1.00									
Trustee	0.00	X						0	0	0
(4) Leah Brady	3.00									
President	0.00	X		X				0	0	0
(5) Jamie Carter	1.00									
Trustee	0.00	X						0	0	0
(6) Greg Clemens	1.00									
Trustee	0.50	X						0	0	0
(7) Dana Dwiggins	3.00									
Treasurer	0.50	X		X				0	0	0
(8) Jennifer Falcone	1.00									
Trustee	0.00	X						0	0	0
(9) Dawn Holden	1.00									
Trustee	0.00	X						0	0	0
(10) Heather Kemper	1.00									
Trustee	0.00	X						0	0	0
(11) Bob Martin	1.00									
Trustee	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Kerry Palakanis	1.00									
Trustee	0.00	X						0	0	0
(13) Kathia Quiros Pereira	2.00									
Secretary	0.00	X		X				0	0	0
(14) Breana Ramirez	1.00									
Trustee	0.00	X						0	0	0
(15) T. Ryan Sullivan	2.00									
Vice President	0.00	X		X				0	0	0
(16) Selena Torres	1.00									
Trustee	0.00	X						0	0	0
1b Subtotal								377,216		17,812
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								377,216		17,812

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **2**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	25,249				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,544,745				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,936,950				
	g Noncash contributions included in lines 1a-1f	1g	$ 168,289				
	h **Total.** Add lines 1a–1f			10,506,944			
Program Service Revenue		Business Code					
	2a Program revenue		812900	176,594	176,594		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			176,594			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			10,276			10,276
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a						
	b Less: cost or other basis and sales exps. 7b						
	c Gain or (loss) 7c						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 25,249 of contributions reported on line 1c). See Part IV, line 18	8a	108,498				
	b Less: direct expenses	8b	108,498				
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a BBWT, Inc.		900099	18,956		18,956	
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			18,956			
	12 **Total revenue.** See instructions			10,712,770	176,594	18,956	10,276

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,203,047	1,203,047		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	394,122	302,166	65,914	26,042
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,561,961	2,730,885	595,710	235,366
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	97,224	76,619	16,713	3,892
9 Other employee benefits	287,172	226,548	49,419	11,205
10 Payroll taxes	339,808	262,076	57,169	20,563
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	305,516		299,044	6,472
d Lobbying	52,720		52,720	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	590,786	434,616	106,387	49,783
12 Advertising and promotion	101,385		17,612	83,773
13 Office expenses	350,737	280,782	55,665	14,290
14 Information technology	201,331	127,045	46,281	28,005
15 Royalties				
16 Occupancy	764,076	640,477	84,196	39,403
17 Travel	82,515	56,669	24,506	1,340
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	107,266	38,912	60,548	7,806
20 Interest	19,934		19,934	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	148,739	100,036	21,822	26,881
23 Insurance	64,835	47,320	14,849	2,666
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program supplies	72,255	67,838	365	4,052
b Income Tax Expense	377		377	
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	8,745,806	6,595,036	1,589,231	561,539
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	395,012	1	1,158,387
	2	Savings and temporary cash investments	1,002,068	2	1,323,469
	3	Pledges and grants receivable, net	1,347,614	3	1,128,563
	4	Accounts receivable, net	8,604	4	55,481
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	30,849	8	54,550
	9	Prepaid expenses and deferred charges	76,311	9	113,677
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 3,750,542			
	b	Less: accumulated depreciation — 10b: 1,967,927	763,309	10c	1,782,615
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	140,550	12	140,550
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	23,999	15	2,266,689
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	3,788,316	16	8,023,981
Liabilities	17	Accounts payable and accrued expenses	386,178	17	373,993
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	12,056	25	2,292,942
	26	**Total liabilities.** Add lines 17 through 25	398,234	26	2,666,935
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,699,283	27	5,169,750
	28	Net assets with donor restrictions	1,690,799	28	187,296
		Organizations that do not follow FASB ASC 958, check her ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	3,390,082	32	5,357,046
	33	Total liabilities and net assets/fund balances	3,788,316	33	8,023,981

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,712,770
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,745,806
3	Revenue less expenses. Subtract line 2 from line 1	3	1,966,964
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,390,082
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,357,046

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

DAA

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,950,262	4,955,669	6,026,418	6,690,936	10,506,944	33,130,229
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4,950,262	4,955,669	6,026,418	6,690,936	10,506,944	33,130,229
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						16,109,753
6 **Public support.** Subtract line 5 from line 4						17,020,476

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	4,950,262	4,955,669	6,026,418	6,690,936	10,506,944	33,130,229
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,185	2,637	1,413	977	10,276	16,488
9 Net income from unrelated business activities, whether or not the business is regularly carried on	13,845	13,119	14,907	16,283	17,206	75,360
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						33,222,077

12	Gross receipts from related activities, etc. (see instructions)	12	1,209,853

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	51.23 %
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	62.10 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: Safe Nest;Temporary Assistance for

Employer identification number: 94-2411883

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Nevada Division of Child and Family Services 4126 Technology Way, 3rd Floor Carson City NV 89706	$ 2,581,536	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	US Department of Housing and Urban Development 451 7th St SW Washington DC 20410	$ 693,049	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	US Department of Justice 950 Pennsylvania Ave NW Washington DC 20530	$ 1,317,600	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	US Department of Health and Human Services 200 Independence Ave SW Washington DC 20201	$ 907,364	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 500,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 252,635	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. **Attach to Form 990 or Form 990-EZ.**

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
Safe Nest;Temporary Assistance for	94-2411883

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ..... $ .....

3 Volunteer hours for political campaign activities. See instructions .....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... $ .....

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... $ .....

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No

4a Was a correction made? ..... ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... $ .....

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... $ .....

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... $ .....

4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990 E-Z.

Schedule C (Form 990) 2022

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		52,720
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			52,720
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part IV **Supplemental Information** *(continued)*

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ..... %
- b Permanent endowment ..... %
- c Term endowment ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		297,126		297,126
b Buildings		2,215,022	1,156,191	1,058,831
c Leasehold improvements		223,409	102,255	121,154
d Equipment		1,014,985	709,481	305,504
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				1,782,615

Schedule D (Form 990) 2022

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

	(a) Description	(b) Book value
(1)	Operating lease ROU asset	2,245,546
(2)	Deposits	21,143
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*		2,266,689

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	Operating lease liability	2,292,942
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*		2,292,942

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Spring Tea (event type)	(b) Event #2 Run for Hope (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	111,001	22,746		133,747
	2 Less: Contributions	2,503	22,746		25,249
	3 Gross income (line 1 minus line 2)	108,498			108,498
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	29,173			29,173
	7 Food and beverages	26,801			26,801
	8 Entertainment	3,365			3,365
	9 Other direct expenses	49,159			49,159
	10 Direct expense summary. Add lines 4 through 9 in column (d)				108,498
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to *www.irs.gov/Form990* for the latest information.

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Name of the organization

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Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	Rent, food and other help	12973	1,203,047		FMV	Rent, food, etc
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Only individuals that have received shelter and assistance under SafeNest's programs are further assisted with rent, food and services beyond the shelter as they are following their plan for transition to a new life.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

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Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☒ Compensation committee	☐ Written employment contract		
	☒ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger CEO	(i) (ii)	203,242 0	50,000 0	0 0	8,414 0	0 0	261,656 0	0 0
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

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Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		168,289	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( )				
26	Other ( )				
27	Other ( )				
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

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Form 990, Part III, Line 4a - First Accomplishment

Shelter, Hotline, and Crisis Response: Safe Nest's crisis services programs (shelter, hotline, and on-the-scene crisis response program Project Safe 417) provide comprehensive services for domestic violence victims and their children, including emergency 24-hour intake, 24-hour crisis hotline services, 24-hour access to Emergency Temporary Protection Orders (the sole access point in Clark County), case management, employment counseling, housing assistance, support groups, sobriety support, parenting training, child counseling, and life-skills support, in addition to providing for safety and basic needs.

Safe Nest maintains 100+ beds in a confidential location, as well as off-site overflow units, to provide refuge for survivors to recover from trauma and transition to an abuse-free life.

Clients access the shelter through Safe Nest's crisis hotline or other direct service programs; referrals come from law enforcement, the court system, other community service providers; or self-referral as a result of Safe Nest's outreach efforts.

After a safety assessment is conducted, Crisis Advocates arrange for clients' transportation to shelter. Food, clothing and all necessities are provided. After the family settles in, a Shelter Advocate is assigned to the family to help them develop a plan for their stay, including the objectives needed to transition to a new life. Shelter staff provide resources to help the family accomplish their objectives. Shelter stays vary; the current average is 56 days. Shelter clients are also provided with employment counseling, housing assistance, referrals for

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financial and legal aid, and many other resources. Through Safe Nest's pet program, families staying at shelter have on-site and off-site options to board their pets while they receive services.

In 2017, Safe Nest established Project Safe 417 (PS417) in partnership with Las Vegas Metropolitan Police Department (LVMPD) to decrease domestic violence homicide and address the needs of victims directly at the scenes of domestic violence incidents. PS417 utilizes Safe Nest volunteers who provide on-the-scene crisis intervention to domestic violence victims in the time immediately following the incident of abuse. This program is designed to address the gap in services between when police officers respond to a domestic violence call and when a survivor connects with Safe Nest and other needed resources to preserve their safety.

Form 990, Part III, Line 4b - Second Accomplishment

Counseling, Advocacy, and Education: Safe Nest is dedicated to ending abusive patterns within relationships and stopping the cycle of domestic violence within families. Counseling services offered by Safe Nest include individual and group therapy sessions for adult and youth victims conducted by licensed marriage and family therapists and licensed clinical social workers that specifically address domestic violence issues. Counseling is provided free of charge for victims of abuse and for children who have witnessed or suffered the effects of violence in the home.

Understanding that ending domestic violence means changing how individuals who use violence manage their emotions and interact with their partners, Safe Nest also provides state-certified batterers' therapy groups for court-ordered and volunteer participants. The goal of the batterers' counseling program is to provide intervention and education to individuals

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who use violence so they can adopt non-violent strategies to deal with stress and anger.

Safe Nest's advocacy program provides advocates both on-site and in the field to assist survivors who are navigating the legal system in pursuit of safety and justice. Safe Nest advocates at Family Court, the Temporary Protection Order (TPO) Office, the District Attorney's Office, and LVMPD area commands orient victims to court processes; develop safety plans; assist with obtaining protection orders; provide referrals; accompany victims to court; and partner with attorneys, law enforcement, prosecutors, judges, Child Protective Services, and other entities as needed to provide support for survivors.

Safe Nest performs community engagement to counter harmful social norms that can encourage intimate partner violence. Interventions include providing education and professional training that challenge myths about domestic violence and striving to correct misconceptions to increase public awareness of domestic violence. Community outreach activities grounded in this premise work to promote services to victims and prevent future domestic violence. Education and outreach services provided by Safe Nest include age-appropriate dating violence prevention classes conducted in the Clark County School District, conflict resolution training and mentoring programs for teens, information and resources for faith-based communities, culturally-specific outreach to under-served populations, and training for community partners and professionals who identify and refer victims.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 for review before it is approved, signed and filed with the IRS.

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Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee and conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

Safe Nest utilizes a third-party evaluation company that conducts a market analysis relevant to the local nonprofit sector to create a salary compendium specific to Safe Nest's staff positions. This analysis is done every 2-3 years, and salaries and pay rates are updated as appropriate to align with contemporary nonprofit trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadows Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statements are available upon request at the main office at 3900 Meadows Lane.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

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Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) Safe Nest Foundation 3900 Meadows Lane 82-2923973 Las Vegas NV 89107	Supporting	NV	3	12a	Safe Nest		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c	X	
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o	X	
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest Foundation	c	837,632	Cash
(2)	Safe Nest Foundation	o	669,884	Cash
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2022 or other tax year beginning 07/01/22, and ending 06/30/23

Go to *www.irs.gov/Form990T* for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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2022

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed.

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
Safe Nest;Temporary Assistance for

D Employer identification number
94-2411883

Number, street, and room or suite no. If a P.O. box, see instructions.
3900 Meadows Lane

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

F ☐ Check box if an amended return.

C Book value of all assets at end of year 8,023,981

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university

H Check if filing only to ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of Liz Ortenburger, CEO Telephone number 702-877-0133

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	18,206
2	Reserved	2	
3	Add lines 1 and 2	3	18,206
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	18,206
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	18,206
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	17,206

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	3,613
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	0
3	**Proxy tax.** See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	3,613

For Paperwork Reduction Act Notice, see instructions. Form **990-T** (2022)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	3,613
3	Other amounts due. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions) ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	3,613
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	
6a	Payments: A 2021 overpayment credited to 2022	6a			
b	2022 estimated tax payments. Check if section 643(g) election applies ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other Total	6g			
7	**Total payments.** Add lines 6a through 6g			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☒			8	190
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	3,803
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	
11	Enter the amount of line 10 you want: **Credited to 2023 estimated tax** **Refunded**			11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | CEO Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jessica P Sayles				P01530213

Firm's name: Houldsworth, Russo & Company, P.C — Firm's EIN: 88-0374623

Firm's address: 8675 S Eastern Ave Ste A, Las Vegas, NV 89123 — Phone no. 702-269-9992

Form 990-T (2022)

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to *www.irs.gov/Form990T* for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2022

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: **Safe Nest;Temporary Assistance for**

B Employer identification number: **94-2411883**

C Unrelated business activity code (see instructions): **531390**

D Sequence: **1** of **1**

E Describe the unrelated trade or business: **S-Corporation Flow-Through**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales _____				
b Less returns and allowances _____ c Balance	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) **See Stmt 1**	5	18,956		18,956
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	18,956		18,956

Part II **Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	0
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement) **See Statement 2**		14	750
15 **Total deductions.** Add lines 1 through 14		15	750
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	18,206
17 Deduction for net operating loss. See instructions		17	
18 **Unrelated business taxable income.** Subtract line 17 from line 16		18	18,206

For Paperwork Reduction Act Notice, see instructions. **Schedule A (Form 990-T) 2022**

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes	☐ No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) _____

		A	B	C	D
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				

5 **Total deductions.** Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) _____

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) _____

9	Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) _____

11 **Total dividends-received deductions** included in line 10 _____

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals				

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2022

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A)				
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			

Part XI Supplemental Information (see instructions)

S-Corporation Flow-Through

Statement 1 - Schedule A (990T), Part I, Line 5 - Income (Loss) from Partnerships or S-Corps

Name of Partnership or S-Corp	Gross Income	Direct Deductions (Part. only)	Net Income
BBWT, Inc.	$ 18,956	$	$ 18,956
Total	$ 18,956	$ 0	$ 18,956

S-Corporation Flow-Through

Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduction Amount
Tax preparation fee	$ 750
Total	$ 750

Form 990-T

Form **2220**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.
Go to *www.irs.gov/Form2220* for instructions and the latest information.

OMB No. 1545-0123

2022

Name

Safe Nest;Temporary Assistance for

Employer identification number

94-2411883

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)		1	3,613
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c	Credit for federal tax paid on fuels (see instructions)	2c		
d	**Total.** Add lines 2a through 2c		2d	
3	Subtract line 2d from line 1. If the result is less than $500, **do not** complete or file this form. The corporation does not owe the penalty		3	3,613
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. **Caution:** If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	3,419
5	**Required annual payment.** Enter the **smaller** of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	3,419

Part II Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 ☐ The corporation is using the adjusted seasonal installment method.

7 ☐ The corporation is using the annualized income installment method.

8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th (***Form 990-PF filers:*** Use 5th month), 6th, 9th, and 12th months of the corporation's tax year.	10/15/22	12/15/22	03/15/23	06/15/23
10	**Required installments.** If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	855	855	855	854
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions				
	Complete lines 12 through 18 of one column before going to the next column.				
12	Enter amount, if any, from line 18 of the preceding column				
13	Add lines 11 and 12				
14	Add amounts on lines 16 and 17 of the preceding column		855	1,710	2,565
15	Subtract line 14 from line 13. If zero or less, enter -0-	0	0	0	0
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		855	1,710	
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	855	855	855	854
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2022)

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. ***(C corporations with tax years ending June 30 and S corporations:*** Use 3rd month instead of 4th month. ***Form 990-PF and Form 990-T filers:*** Use 5th month instead of 4th month.) See instructions	19	See Worksheet			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20				
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022	21				
22 Underpayment on line 17 x Number of days on line 21 / 365 x 4% (0.04)	22	$	$	$	$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022	23				
24 Underpayment on line 17 x Number of days on line 23 / 365 x 5% (0.05)	24	$	$	$	$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	25				
26 Underpayment on line 17 x Number of days on line 25 / 365 x 6% (0.06)	26	$	$	$	$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023	27				
28 Underpayment on line 17 x Number of days on line 27 / 365 x 7% (0.07)	28	$	$	$	$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023	29				
30 Underpayment on line 17 x Number of days on line 29 / 365 x *%	30	$	$	$	$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023	31				
32 Underpayment on line 17 x Number of days on line 31 / 365 x *%	32	$	$	$	$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024	33				
34 Underpayment on line 17 x Number of days on line 33 / 365 x *%	34	$	$	$	$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024	35				
36 Underpayment on line 17 x Number of days on line 35 / 366 x *%	36	$	$	$	$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	$	$	$	$

38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns . . . . . **38** $ **190**

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at ***www.irs.gov.*** You can also call 1-800-829-4933 to get interest rate information.

Form 2220 Worksheet

Form **2220** | For calendar year 2022, or tax year beginning **07/01/22** , and ending **06/30/23** | **2022**

Name: **Safe Nest;Temporary Assistance for**

Employer Identification Number: **94-2411883**

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	10/15/22	12/15/22	03/15/23	06/15/23
Amount of underpayment	855	855	855	854
Prior year overpayment applied				

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment					
Amount of payment					

Qtr	From	To	Underpayment	#Days	Rate	Penalty
1	10/15/22	12/31/22	855	77	6.00	11
1	12/31/22	9/30/23	855	273	7.00	45
1	9/30/23	11/15/23	855	46	8.00	9
2	12/15/22	12/31/22	855	16	6.00	2
2	12/31/22	9/30/23	855	273	7.00	45
2	9/30/23	11/15/23	855	46	8.00	9
3	3/15/23	9/30/23	855	199	7.00	33
3	9/30/23	11/15/23	855	46	8.00	9
4	6/15/23	9/30/23	854	107	7.00	18
4	9/30/23	11/15/23	854	46	8.00	9
		Total Penalty				190

Safe Nest;Temporary Assistance for94-2411883 Form 990-T Estimates

Form **990-W**
(Worksheet)
Department of the Treasury
Internal Revenue Service

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations)

▶ **Go to *www.irs.gov/Form990W* for instructions and the latest information.**
▶ **Keep for your records. Do not send to the Internal Revenue Service.**

OMB No. 1545-0047

2022

1	Unrelated business taxable income expected in the tax year	1	17,206
2	**Tax on the amount on line 1.** See instructions for tax computation	2	3,613
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	3,613
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	3,613
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	3,613
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. **Note:** If less than $500, the organization is not required to make estimated tax payments. Private foundations, see instructions — 10a: 3,613		
b	Enter the tax shown on the 2021 return. See instructions. **Caution:** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c — 10b: 3,613		
c	**2022 Estimated Tax.** Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	3,613

		(a)	(b)	(c)	(d)
11	**Installment due dates.** See instructions	11	10/16/23	12/15/23	03/15/24	06/17/24
12	**Required installments.** Enter 25% of line 10c in columns **(a)** through **(d).** But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12		1,900	1,000	1,000
13	**2021 Overpayment.** See instructions	13				
14	**Payment due** (Subtract line 13 from line 12)	14		1,900	1,000	1,000

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

Form **990-T**	**Business Income Activity Summary**	**2022**

Name: **Safe Nest;Temporary Assistance for**

Taxpayer Identification Number: **94-2411883**

Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	**N/A**	**A.**
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities		**B.**
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6		**C.**
D. Pre-2018 Applied (Sum of B and C)		**D.**
E. Pre-2018 Remaining (Line A minus Line D)		**E.**
F. Pre-2018 Net Operating Losses Expiring this Year		**F.**
G. Pre-2018 Net Operating Losses Carried Forward		**G.**

	Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1.	S-Corporation Flow-Through	531390	18,206	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.	All other revenue			
16.	Total taxable income		18,206	

Business Activity Losses

	Unrelated Business Income Activity with Losses	Code	Current Year Loss
1.			
2.			
3.			
4.			
5.	All other activities		
6.	Totals		

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning 07/01/22 , ending 06/30/23

2021 & 2022

Name

Taxpayer Identification Number

Safe Nest;Temporary Assistance for

94-2411883

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	2,357,146	4,962,199	2,605,053
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	4,333,790	5,544,745	1,210,955
	4. Program service revenue	4.	213,446	176,594	-36,852
	5. Investment income	5.	977	10,276	9,299
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	18,033	18,956	923
	12. **Total revenue.** Add lines 1 through 11	12.	6,923,392	10,712,770	3,789,378
Expenses	13. Grants and similar amounts paid	13.	703,072	1,203,047	499,975
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	343,067	394,122	51,055
	16. Salaries, other compensation, and employee benefits	16.	3,648,928	4,286,165	637,237
	17. Professional fundraising fees	17.	19,274		-19,274
	18. Other professional fees	18.	400,507	949,022	548,515
	19. Occupancy, rent, utilities, and maintenance	19.	584,024	764,076	180,052
	20. Depreciation and Depletion	20.	157,285	148,739	-8,546
	21. Other expenses	21.	1,123,918	1,000,635	-123,283
	22. **Total expenses.** Add lines 13 through 21	22.	6,980,075	8,745,806	1,765,731
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	-56,683	1,966,964	2,023,647
Other Information	24. Total exempt revenue	24.	6,923,392	10,712,770	3,789,378
	25. Total unrelated revenue	25.	18,033	18,956	923
	26. Total excludable revenue	26.	214,423	186,870	-27,553
	27. Total assets	27.	3,788,316	8,023,981	4,235,665
	28. Total liabilities	28.	398,234	2,666,935	2,268,701
	29. Retained earnings	29.	3,390,082	5,357,046	1,966,964
	30. Number of voting members of governing body	30.	15	14	
	31. Number of independent voting members of governing body	31.	15	14	
	32. Number of employees	32.	150	160	
	33. Number of volunteers	33.	249	232	

Form **990T**

Two Year Comparison Report

For calendar year 2022, or tax year beginning 07/01/22 , ending 06/30/23

2021 & 2022

Name

Taxpayer Identification Number

Safe Nest;Temporary Assistance for

94-2411883

			2021	2022	Differences
Business Taxable Income	1. Number of unrelated business activities for this return	1.	1	1	
	2. Unrelated business taxable income from all trades	2.	17,283	18,206	923
	3. Charitable contributions	3.			
	4. Section 199A deduction (trusts only)	4.			
	5. Taxable income before NOL loss	5.	17,283	18,206	923
	6. Net operating loss (pre-2018)	6.			
	7. Specific deduction	7.	1,000	1,000	
	8. Unrelated business taxable income.	8.	16,283	17,206	923
Tax & Credits	9. Income tax (corporate or trust)	9.	3,419	3,613	194
	10. Proxy tax	10.			
	11. Other taxes	11.			
	12. Total taxes	12.	3,419	3,613	194
	13. Other credits	13.			
	14. General business credit	14.			
	15. Credit for prior year minimum tax	15.			
	16. Total credits	16.			
	17. Net tax after credits	17.	3,419	3,613	194
	18. Recapture taxes and 965 tax	18.			
	19. Total Taxes	19.	3,419	3,613	194
Due/Refund	20. Prior year overpayment and estimated tax payments	20.	3,130		-3,130
	21. Payment made with extension	21.			
	22. Backup withholding and foreign withholding	22.			
	23. Other payments	23.			
	24. Total payments	24.	3,130		-3,130
	25. Balance due/(Overpayment)	25.	289	3,613	3,324
	26. Overpayment applied to next year	26.			
	27. Penalties	27.	31	190	159
	28. Total due/(Refund)	28.	320	3,803	3,483
	29. Activity Losses NOL (Post-2017)	29.			

Form **SchA**(990T) **Two Year Comparison for Unrelated Business Activity** **2021 & 2022**

For calendar year 2022, or tax year beginning 07/01/22 , ending 06/30/23

Organization Name: **Safe Nest;Temporary Assistance for**

Taxpayer Identification Number: **94-2411883**

Activity: **S-Corporation Flow-Through** Unincorporated Business Income Tax Code: **531390**

			2021	2022	Differences
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.	18,033	18,956	923
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.	18,033	18,956	923
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Depreciation and Depletion	18.			
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.			
	21. Other deductions	21.	750	750	
	22. Total deductions. Add lines 12 through 22	22.	750	750	
	23. Taxable income before deductions. Subtract line 23 from 11	23.	17,283	18,206	923
	24. Deductible losses	24.			
	25. Unrelated business taxable income (loss)	25.	17,283	18,206	923

Form **990** | **Tax Return History** | **2022**

Name: **Safe Nest;Temporary Assistance for**

Employer Identification Number: **94-2411883**

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	4,950,262	4,955,669	6,026,418	6,690,936	10,506,944	
Membership dues						
Program service revenue	290,259	302,689	226,865	213,446	176,594	
Capital gain or loss	47,017					
Investment income	1,185	2,637	1,413	977	10,276	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	14,845	14,869	16,657	18,033	18,956	
Total revenue	5,303,568	5,275,864	6,271,353	6,923,392	10,712,770	
Grants and similar amounts paid	203,685	605,070	897,732	703,072	1,203,047	
Benefits paid to or for members						
Compensation of officers, etc.	175,888	242,557	309,842	343,067	394,122	
Other compensation	2,600,169	3,024,405	3,508,412	3,648,928	4,286,165	
Professional fees	474,368	208,619	248,194	419,781	949,022	
Occupancy costs	410,957	544,112	506,735	584,024	764,076	
Depreciation and depletion	121,775	123,134	178,281	157,285	148,739	
Other expenses	778,446	672,736	650,154	1,123,918	1,000,635	
Total expenses	4,765,288	5,420,633	6,299,350	6,980,075	8,745,806	
Excess or (Deficit)	538,280	-144,769	-27,997	-56,683	1,966,964	
Total exempt revenue	5,303,568	5,275,864	6,271,353	6,923,392	10,712,770	
Total unrelated revenue	14,814	14,869	16,657	18,033	18,956	
Total excludable revenue	338,492	305,326	228,278	214,423	186,870	
Total Assets	4,124,433	4,610,165	3,890,587	3,788,316	8,023,981	
Total Liabilities	321,490	1,097,736	443,822	398,234	2,666,935	
Net Fund Balances	3,802,943	3,512,429	3,446,765	3,390,082	5,357,046	

Form **990T**	**Tax Return History**	**2022**

Name: **Safe Nest;Temporary Assistance for**

Employer Identification Number: **94-2411883**

* Income shown net of expenses

	2018	2019	2020	2021	2022	2023
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss	14,814	14,869				
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.	14,814	14,869	15,907	17,283	18,206	
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Interest	$ 10,276		14			
Total	$ 10,276					

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Professional Fees	$ 590,786	$ 434,616	$ 106,387	$ 49,783
Total	$ 590,786	$ 434,616	$ 106,387	$ 49,783

Schedule A, Part II, Line 1(e)

Description	Amount
Federal Grants	$ 2,960,731
State and Local Grants	2,584,014
Cash	4,936,950
Spring Tea	
Cash Contribution	2,503
Run for Hope	
Cash Contribution	22,746
Total	$ 10,506,944

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
MGM Resorts Foundation	$ 80,000	$
Emily Louise Miscia Living Trust		
Marie Waechter-Brown Estate		
Engelstad Family Foundation	250,000	
Clark County ESG		
Nevada Division of Child and Family	7,842,590	7,178,148
Nevada Coalition to End Violence		
State of Nevada	1,406,959	742,517
Nevada Office of the Attorney Genera		
Raiders Foundation	250,000	
Safe Nest Foundation	718,207	53,765
US Department of Housing and	106,410	
Anonymous	250,000	
US Department of Housing and Urban	1,789,655	1,125,213
US Department of Justice	5,192,540	4,528,098
US Department of Health and Human	2,725,338	2,060,896
Nevada Women's Philanthropy	309,717	
Intermountain Healthcare	500,000	
United States Department of the	490,052	
Safe Nest Foundation	463,008	
Estate of Kirk Kerkorian	750,000	85,558
Gene Haas Foundation	200,000	
Gerig Family Trust	252,635	
Englestad Family Foundation	250,000	
Raiders Foundation	250,000	
Anonymous	1,000,000	335,558
Intermountain Healthcare	500,000	
Gene Haas Foundation	200,000	
Gerig Family Trust	252,635	
Total	$ 26,029,746	$ 16,109,753

Schedule A, Part II, Line 8(e)

Description	Amount
Interest	$ 10,276
Total	$ 10,276

Schedule A, Part II, Line 9(e)

Description	Amount
BBWT, Inc. Spring Tea Run for Hope	$ 18,956
Less: Deductions	-1,750
Total	$ 17,206

Schedule A, Part II, Line 12 - Current year

Description	Amount
Program revenue	$ 176,594
Total	$ 176,594

Spring Tea

Other Direct Fundraising or Gaming Expenses

Description	Amount
Event management	$ 49,159
Total	$ 49,159

MAR 2 [illegible]

OFFICE OF
WM. D. SWACKHAMER
SECRETARY OF STATE

[illegible] BEATRICE LACKEY

THE STATE OF NEVADA

DEPARTMENT OF STATE

I, Wm. D. Swackhamer, the duly elected Secretary of State of the State of Nevada, do hereby certify that the annexed is a true, full and correct transcript of the original Articles of Incorporation of

TEMPORARY ASSISTANCE FOR WOMEN, INC.

as the same appears on file and of record in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office in Carson City, Nevada, this 23RD day of FEBRUARY, A. D., 1977

Secretary of State

By..... *Deputy*

DEC 23 1977

WM. SWACKHAMER - SECRETARY OF

No. 185-77

ARTICLES OF INCORPORATION

OF

TEMPORARY ASSISTANCE FOR WOMEN, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, have this day voluntarily associated ourselves together for the purpose of forming a non-profit educational corporation pursuant to Nevada Revised Statutes 81.290 through 81.340, and we do hereby certify that:

I

The name of the corporation is:

TEMPORARY ASSISTANCE FOR WOMEN, INC.

II

The principal office for the transaction of business of the corporation shall be located at: 1926 Wagonwheel Avenue, Las Vegas, Nevada.

III

The purpose for which the corporation is organized is to provide emergency help, including shelter, food, clothing and other necessary help to women suffering traumatic experiences; and their children, and to engage in any other lawful activity in pursuit of that goal.

Women to be helped would include but not be limited to victims of domestic violence, rape victims, women evicted fr their homes, and women stranded in the city without funds.

IV

The corporation shall have all the powers available to it as a non-profit corporation, including those provided for in the By-Laws.

V

The members of the governing board shall be styled Trustees and the initial number thereof shall be seven (7). Except insofar as inconsistent with the Laws of the State of Nevada, the number of Trustees may be increased or decreased from time to time as shall be provided for by the By-Laws of the corporation.

VI

The Trustees shall serve a term of office for a period of one (1) year and shall be nominated and elected by the general membership.

VII

The names and post office addresses of the seven (7) persons elected as Trustees for the first year until their successors shall have been elected and shall have accepted office, and who are the incorporators signing these Articles of Incorporation, are as follows:

NAME	ADDRESS
Sherri Tracey	Mental Health Center 6161 W. Charleston Blvd. Las Vegas, Nevada
Helen Marshall	1926 Wagonwheel Avenue Las Vegas, Nevada
Glen Miller	Nevada Catholic Welfare Bureau 215 N. Main Street Las Vegas, Nevada
Gale Robinson	5521 Flower Circle Las Vegas, Nevada 89107
Kate Schonmeyer	U.Y.A., UNLV Social Services 4505 S. Maryland Parkway Las Vegas, Nevada
Bernadine Schneider	1701 W. Charleston 3rd Floor Las Vegas, Nevada
Virginia Schneider	3545 Pueblo Way Las Vegas, Nevada

After the original adoption of the Code of By-Laws, the Trustees shall have the power to make additional By-Laws and to alter the By-Laws previously adopted.

IN WITNESS WHEREOF, the undersigned incorporators have executed these Articles of Incorporation this 27th day of January, 1977.

Sherri Tracy ST
SHERRI TRACY ST

Helen Marshall
HELEN MARSHALL

Glen H Miller
GLEN MILLER

Gale Robinson
GALE ROBINSON

Kate Schonmeyer
KATE SCHONMEYER

Bernadine Schneider
BERNADINE SCHNEIDER

Virginia Schneider
VIRGINIA SCHNEIDER

STATE OF NEVADA)
) SS:
COUNTY OF CLARK)

On this 27th day of January, 1977, before me, the undersigned, a Notary Public in and for said County and State, personally appeared SHERRI TRACY ST, HELEN MARSHALL, GLEN MILLER, GALE ROBINSON, KATE SCHONMEYER, BERNADINE SCHNEIDER AND VIRGINIA SCHNEIDER, known to me to be the persons described in

and who executed the above and foregoing instrument, and who, and each of them, acknowledged to me that they executed the same freely and voluntarily and for the uses and purposes thereinmentioned.

Notary Public

Notary Public-State of Nevada
CLARK COUNTY
Frances R. Robusteli
My Commission Expires Nov. 10, 1990

CERTIFICATE OF AMENDMENT

OF

ARTICLES OF INCORPORATION

OF

TEMPORARY ASSISTANCE FOR WOMEN, INC.

785-77

Temporary Assistance for Women, Inc., a nonprofit Corporation, formed under the laws of the State of Nevada, under the hands of the President and Secretary of the Board of Trustees, DOES HEREBY CERTIFY:

That at a meeting of the Board of Trustees of this Corporation, duly and regularly called and held on the 9th day of September, 1981, a resolution was duly moved and adopted, at which meeting there existed a quorum and all members of the Board of Trustees present voted in favor of said resolution, which resolution was to amend the Articles of Incorporation as follows:

I.

Paragraph I of the Present Articles of Incorporation reads as follows:

"The name of the Corporation is; TEMPORARY ASSISTANCE FOR WOMEN, INC."

This paragraph shall now be amended to read as follows:

"The name of the Corporation is: TEMPORARY ASSISTANCE FOR DOMESTIC CRISES, INC."

II.

Paragraph III of the present Articles of Incorporation reads as follows:

"The purpose for which the Corporation is organized is to provide emergency help, including shelter, food, clothing and other necessary help to women suffering traumatic experiences; and their children and to engage in any other lawful activity in pursuit of that goal.

not be limited to victims of domestic violence, rape victims, women evicted from their homes, and women stranded in the city without funds."

This paragraph shall now be amended to read as follows:

"The purpose for which the Corporation is organized is to provide emergency help, including shelter, food, clothing and other necessary help to women and men suffering traumatic experiences; and their children, and to engage in any other lawful activity in pursuit of that goal.

Women and men to be helped would include but not be limited to victims of domestic violence, and rape victims."

NANCY DEANER, President of Board of Trustees

LOU HENSEN, Secretary of Board of Trustees

STATE OF NEVADA)
:ss
COUNTY OF CLARK)

On this 7th day of ~~September~~ October, 1981, personally appeared before me, a Notary Public, NANCY DEANER, known to me to be the person described in and who executed the above and foregoing Certificate of Amended Articles of Incorporation, the said person acknowledged to me separately that she executed the same freely and voluntarily and for the uses and purposes therein mentioned.

Notary Public-State of Nevada
CLARK COUNTY
Susan M. Murray

On this 29th day of September, 1981, personally appeared before me, a Notary Public, LOU HENSEN, known to me to be the person described in and who executed the above and foregoing Certificate of Amended Articles of Incorporation, the said person acknowledged to me separately that she executed the same freely and voluntarily and for the uses and purposes therein mentioned.

WILLIAM KOLDER
Notary Public—State of Nevada
COUNTY OF CLARK
EXPIRES AUG. 9, 1982

NOTARY PUBLIC

STATE OF NEVADA
DEPARTMENT OF
STATE

I hereby certify that this is a true and complete copy of the document on file in this office.

DATED: OCT 14 1981

WM. D. SWACKHAMER
Secretary of State

BY Cynthia Woodgate

CERTIFICATE OF AMENDMENT

OF

ARTICLES OF INCORPORATION

OF

TEMPORARY ASSISTANCE FOR WOMEN, INC.

Temporary Assistance For Women, Inc., a nonprofit corporation, formed under the laws of the State of Nevada, being Sections 81.290 through 31.340 of the Nevada Revised Statutes, under the hands of the Chairman of the Board of Trustees and the Secretary of the Board of Trustees, DOES HEREBY CERTIFY:

That at a meeting of the Board of Trustees of this corporation, duly and regularly called and held on the 17th day of June, 1977, a resolution was duly moved and adopted, at which meeting all of the members of the Board of Trustees were present either in person or by proxy and all voted in favor of the said proposal, which proposal was to amend the Articles of Incorporation by adding to the original Articles three additional articles, as follow:

"VIII"

Upon the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of this corporation, the remaining assets shall be distributed to a non-profit fund, foundation or corporation, which is organized and operated exclusively for charitable, educational, or religious and/or scientific purposes and which has

established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

"IX"

No part of the net earnings of this corporation shall ever inure to or for the benefit of or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the exempt purposes for which it was formed.

"X"

Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

IN WITNESS WHEREOF, the corporation has caused this certificate to be executed by its duly authorized officers this 17 day of June, 1977.

Helen Marshall

Chairman of Board of Trustees

Kathleen Hennessy

Secretary of Board of Trustees

STATE OF NEVADA)
) ss:
COUNTY OF CLARK)

On this _____ day of June, 1977, personally appeared before me, a Notary Public in and for said County and State,

and

known to me to be the Chairman of the Board of Trustees and the Secretary of the Board of Trustees that executed the foregoing instrument, and upon oath, did depose that they are the officers of said corporation as above designated; that the signatures to said instrument were made by officers of said corporation, as indicated after said signatures; and that the said corporation executed the said instrument freely and voluntarily and for the uses and purposes therein mentioned.

_____
Notary Public

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship, if any, to members, officers, trustees or donors of funds to you, in order that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.)

OF

ARTICLES OF INCORPORATION

OF

TEMPORARY ASSISTANCE FOR DOMESTIC CRISES, INC.

Temporary Assistance for Domestic Crises, Inc., a non-profit Corporation, formed under the laws of the State of Nevada, under the hands of the Chairman of the Board of Trustees and the Secretary of the Board of Trustees, DOES HEREBY CERTIFY:

That at a meeting of the Board of Trustees of this Corporation, duly and regularly called and held on the 11th day of November, 1981, a resolution was duly moved and adopted, at which meeting all of the members of the Board of Trustees were present either in person or by proxy and all voted in favor of said proposal, which proposal was to amend the Articles of Incorporation by amending Article III as follows:

III.

The purpose for which the Corporation is organized is to provide emergency help, including shelter, food, clothing and other necessary help to victims of domestic violence who are residents of the State of Nevada and to engage in any other lawful activity in pursuit of that goal.

IN WITNESS HEREOF, the Corporation has caused this certificate to be executed by its duly authorized officers this 3rd day of November, 1981.

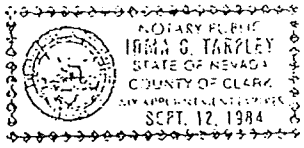
Chairman of Board of Trustees

Secretary of Board of Trustees

STATE OF NEVADA)
:ss
COUNTY OF CLARK)

On this 3rd day of November, 1981, personally appeared before me a Notary Public, in and for said County and State,

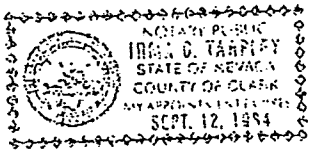
the Board of Trustees that executed executed the foregoing instrument, and upon oath, did depose that they are the officers of said Corporation as above designated, that the signatures to said instrument were made by officers of said Corporation, as indicated after said signatures; and that the said Corporation executed the said instrument freely and voluntarily and for the uses and purposes therein mentioned.



Irma G. Tarpley
Notary Public

STATE OF NEVADA)
:ss
COUNTY OF CLARK)

On this 3rd day of November, 1981, personally appeared before me a Notary Public, in and for said County and State, Lou Hensen, known to me to be the Secretary of Board of Trustees that executed the foregoing instrument, and upon oath, did depose that they are the officers of said corporation as above designated; that the signatures to said instrument were made by officers of said Corporation, as indicated after said signatures; and that the said Corporation executed the said instrument freely and voluntarily and for the uses and purposes therein mentioned.



Irma G. Tarpley
Notary Public

AFFIDAVIT

STATE OF NEVADA)
: ss
COUNTY OF CLARK)

MICHAEL A. DAVIS, being first duly sworn, deposes and says:

1. That your affiant is an attorney duly licensed to practice law in the State of Nevada.

2. That your affiant is the attorney for Temporary Assistance for Domestic Crises, Inc.

3. That attached to this Affidavit is a true and correc copy of the Certificate of Amendment of Articles of Incorporation which has been mailed to the Secretary of State of Nevada.

4. That said Certificate was mailed on November 3, 198

5. That in about one week, a filed-stamped copy of said Certificate should be received by your affiant from the Secretary of State.

6. That the attached copy represents the actual Amendment since the Secretary of State merely records it, and will not change its form or content in any way.

7. Further your affiant sayeth not.

MICHAEL A. DAVIS

SUBSCRIBED AND SWORN TO before me this 3rd day of November, 1981.

Notary Public-State of Nevada
CLARK COUNTY
Susan M. Murray
My Appointment Expires Jan. 24, 1984

NOTARY PUBLIC, in and for said County and State.

DEANER & DEANER
ATTORNEYS AT LAW

SECRETARY OF STATE

STATE OF NEVADA

CERTIFICATE OF EXISTENCE WITH STATUS IN GOOD STANDING

I, FRANCISCO V. AGUILAR, the duly qualified and elected Nevada Secretary of State, do hereby certify that I am, by the laws of said State, the custodian of the records relating to filings by corporations, non-profit corporations, corporations sole, limited-liability companies, limited partnerships, limited-liability partnerships and business trusts pursuant to Title 7 of the Nevada Revised Statutes which are either presently in a status of good standing or were in good standing for a time period subsequent of 1976 and am the proper officer to execute this certificate.

I further certify that the records of the Nevada Secretary of State, at the date of this certificate, evidence, **"SAFE NEST" TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.**, as a DOMESTIC NONPROFIT CORPORATION (82) duly organized under the laws of Nevada and existing under and by virtue of the laws of the State of Nevada since 02/23/1977, and is in good standing in this state.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 03/06/2023.

FRANCISCO V. AGUILAR
Secretary of State

Certificate Number: B202303063447700
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BYLAWS
OF
SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

ARTICLE I
NAME

Section 1.1 The name of this non-profit organization shall be Safe Nest: Temporary Assistance for Domestic Crisis, Inc., Las Vegas, hereinafter in these By-Laws referred to as Safe Nest.

OFFICES

Section 1.2 The principal office of Safe Nest shall be in Clark County, Nevada.

ARTICLE II
PURPOSE

Section 2.1 The purpose of Safe Nest shall be: To provide help, including shelter, food, clothing, counseling, and other necessary assistance to women, children and men experiencing domestic violence, and to engage in any other lawful activity in pursuit of the eradication of domestic violence. Domestic violence shall include, but not be limited to, physical, emotional, verbal, sexual, economic abuse; destruction of property and pets, and social isolation.

ARTICLE III
BOARD OF TRUSTEES

Section 3.1 Policy for the operation of Safe Nest shall be set by its Board of Trustees, hereinafter in these Bylaws referred to as the Board or the Trustees.

NUMBERS

Section 3.2 The number of Trustees shall be not less than nine nor more than 25, as determined from time to time by the Board. The Trustees shall represent the diversity of the community.

TERM

Section 3.3 Board members shall serve for an initial term of one year, and upon completion may be elected to serve a subsequent three-year term. Thereafter, additional three year terms may be approved by the board. A Board member's term shall begin on the first day of the first month he or she is invited to attend his or her first Board meeting after having been elected to the Board.

NEW MEMBERS

Section 3.4 New members may be added to the Board through recommendations to the Membership and Human Resources Committee from acting Board members. The Committee shall review the application form and meet with the prospective member. The Committee may then take the recommendation to the full Board at their regularly scheduled meeting for approval. A simple majority is necessary to elect a new Board member. Newly elected Board members shall be invited to the next Board meeting to accept membership.

RE-ELECTION

Section 3.5 At the regular Board meeting at least one month before the first term of a Trustee is to expire, the Chair of Membership and Human Resources Committee shall inform the Board of the expiration and the Board may re-elect the Trustee to a second term by a simple majority vote.

REMOVAL

Section 3.6 Any Trustee may be removed by the Board whenever the Board determines that, in its judgement, the best interests of Safe Nest will be served thereby. Just cause for such removal shall include but not be limited to unexcused failure by the Trustee to actively participate in the activities of the Board. (See Addendum I: Participation Policy)

Section 3.6.a. For purposes of this section, failure of a Board member to attend three consecutive regular Board meetings without a valid excuse shall be conclusively presumed to constitute non-active participation by such Trustee.

Section 3.6.b. No Trustee shall be removed from the Board without prior written notification and the vote of at least two-thirds of the Trustees present at a regularly scheduled meeting of the Board. Trustees so removed will be notified in writing of the Board's decision.

Section 3.6.c. In any instance where a Board member may be removed for a reason other than failure to actively participate, the Board member will be notified in writing of the reason and will be provided with an opportunity to discuss the reason with the Executive Committee prior to any action being taken.

LEAVE OF ABSENCE

Section 3.7 A leave of absence may be granted for short periods of time for personal or professional emergencies. Guidelines for approving such leaves will be adopted by the Board. The Membership and Human Resources Committee will have responsibility for evaluating requests and making recommendation for action to the Board. (See Addendum I: Participation Policy)

RESIGNATION

Section 3.8 Any Trustee may resign at any time by giving written notice to the President or the Secretary of Safe Nest. Such resignation shall take effect at the time specified therein, and unless otherwise specified, the acceptance of such resignation shall not be necessary to make it effective.

ADVISORY BOARD

Section 3.9 The Board may select certain persons, including former Trustees, to serve on an Advisory Board, whose members serve at the discretion of the Board of Trustees and may be added or removed at any time by a simple majority vote of the Board. Advisory Board members may, with the approval of the committee Chair, be voting members of any standing and/or special committee and may be asked to participate on specific projects as approved by the Board. No member of the Advisory Board shall be entitled to vote on matters coming before the full Board, and other provisions of these By-laws concerning voting, notice and other rights and duties shall not apply. Advisory Board members shall, however, be

entitled to attend meetings of the Board and to provide comments on matters pending at such meetings.

ARTICLE IV
MEETINGS

Section 4.1 There shall be at least six regular meetings of the Board of Trustees each fiscal year. For purposes of electing officers, meetings must be held in September, October, and November. The President shall call regular meetings and must call a special meeting when receiving a written request from any three Board members.

QUORUM

Section 4.2 A quorum shall be required to conduct the business of the Board. A quorum shall exist when no less than five members are present at a meeting. No Trustee may vote or act by proxy at any meeting of the Trustees.

NOTICE

Section 4.3 Trustees shall receive notice of each meeting of the Board stating the place, day and hour of the meeting at least five days before the meeting. The business to be transacted and the general purpose of any meeting of the board shall be specified in the notice.

GOVERNING RULES

Section 4.4 The rules of the current edition of Robert's Rules of Order Newly Revised shall govern the meetings of TADC unless otherwise specified in these By-laws.

Section 4.5 Unless otherwise specified, a simple majority shall prevail.

ARTICLE V
OFFICERS

Section 5.1 The officers of the Board shall be President, Vice-president, Secretary and Treasurer. Together they shall constitute the Executive Committee.

NOMINATING COMMITTEE

Section 5.2 The President shall appoint a Nominating Committee of no fewer than two Trustees in September of each year. The Nominating Committee shall meet and prepare a single slate of officers from among the Trustees to be presented at the October Board meeting. Additional names may be added to the slate by any Trustee at the October meeting. Elections shall be held at the November meeting and new officers shall begin their term on the first day of January. The term of office shall be one year.

REMOVAL

Section 5.3 Any officer or agent elected or appointed by the Board may be removed by the Board upon written notification and by a two-thirds vote of the entire membership of the Board whenever, in its judgment, the best interests of Safe Nest will be served thereby. (See Addendum I: Participation Policy.)

SUCCESSION TO OFFICE

Section 5.4 In the event of the resignation, removal or death of the President, the Vice-President shall assume the office of President for the remainder of the term. In the event of the resignation, removal or death of the Vice-President, Secretary or Treasurer, the Board shall elect a replacement for the remainder of the term from a slate prepared by the Nominating Committee.

TERM

Section 5.5 Officers serve for one year but may be re-elected to serve in their office for multiple years.

Section 5.6 In the event that it is necessary that the Vice-president fill an unexpired term of President, he or she may be elected to the office of President in a subsequent term.

Section 5.7 Trustees shall, at the expiration or termination of his or her service to the Board, turn over to his or her successor all money, property, papers, records and books of the organization that may be in his or her possession.

Section 5.8 The Board term shall be extended automatically for any officer whose term of Board service expires prior to their tenure as Board officer to allow him or her to fulfill the officer duties.

ARTICLE VI
DUTIES OF OFFICERS

PRESIDENT

Section 6.1 The President shall preside at all meetings of the Board and of the Executive Committee and shall appoint all Committee Chairs. He or she shall be an ex-officio member of all Committees except the Nominating Committee and shall perform all other duties incident to the office of President as may be assigned to him or her by the Board. The President shall serve as the Board's liaison for purposes of giving direction to the Chief Executive Officer between Board meetings.

VICE-PRESIDENT

Section 6.2 The Vice-President shall assist the President and shall perform such duties as may be assigned to him or her by the President or by the Board. The Vice-President shall, at the request of the President, or in his or her absence or inability or refusal to act, perform the duties of the President and when so acting shall have all the powers of the President. He or she may serve as Chair of Standing or Special Committees.

SECRETARY

Section 6.3 The Secretary shall ensure that a record is kept of the proceedings of all Board meetings and Executive Committee meetings. He or she shall perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board. He or she may serve as Chair of Standing or Special Committees.

TREASURER

Section 6.4 The Treasurer shall review all disbursements within the budget approved annually by the Board, and shall work closely with the Chief Executive Officer and the Audit & Finance Committee in managing the fiscal affairs of the organization. The Treasurer shall review all financial statements, and report on the financial condition of the organization at regular Board meetings, or delegate such reporting to the Chief Executive Officer. He or she shall, upon the request of the Executive Committee or the Board, make such reports as may be required at any time and shall perform all other duties as from time to

time may be assigned to him or her by the President or the Board. He or she may serve as Chair of Standing or Special Committees.

ARTICLE VII
CHIEF EXECUTIVE OFFICER

Section 7.1 The officers of the Board of Trustees, with the approval of the Board, shall appoint an Chief Executive Officer of Safe Nest, who will work with the direction of the Board and have general supervision of the agency. He or she shall keep the board fully informed of all laws, regulations and policies; report to the Board at its regular meetings; administer the policies of the Board; subject to the control of the Board, have active control of the offices and business of the organization and general supervision of its agents and employees; and perform such other duties as may be required by the Board.

Section 7.2 The Chief Executive Officer shall consult with the Executive Committee on emergency matters involving the exercise of discretion or the interpretation of policies between meetings of the Board when such matters have not been determined.

Section 7.3 The Chief Executive Officer may serve as an ex-officio member, of any of the Standing or Special Committees.

Section 7.4 At the direction of the President, the Chief Executive Officer shall notify all Board members of all meetings of the Board as required in Section 4.3.

Section 7.5 The Executive Committee shall evaluate the performance of the Chief Executive Officer every October and report to the Board in November.

ARTICLE VIII
RESIDENT AGENT

Section 8.1 The officers of the Board of Trustees, with the approval of the Board, will appoint a Resident Agent every January to be the organization's official agent for operating purposes. The Resident Agent will act as the organization's official contact person. The Resident Agent may perform such duties as specified by State Law (NRS 78:090-78:110), including acting as the corporation's agent in legal and financial transactions, subject to the approval of the Board.

Section 8.2 The Board may appoint the Chief Executive Officer in his or her official capacity to serve as Resident Agent, or another individual or corporation to serve as such. The Board may change its Resident Agent as often as needed by filing the change with the Secretary of State's Office.

ARTICLE IX
COMMITTEES

Section 9.1 The President will appoint the Chairs of all Standing Committees in January of each year, and such appointments shall be subject to the approval of the Board. The Chairs will serve for one calendar year. Upon the resignation of any Standing Committee Chair, the President shall appoint a successor who will serve until the following December 31.

Section 9.2 The Standing Committees shall be the 1) Executive Committee, 2) Membership and

Human Resources Committee, 3) Public Relations Committee, 4) Fund Development Committee, 5) Facilities Committee, and 6) Audit & Finance Committee.

Section 9.3 Special Committees may be appointed as needed by the President with the approval of the Board.

Section 9.4 The Board will supervise and coordinate the activities of the Standing and Special Committees. All actions of the Committees will be subject to the approval of the Board.

Section 9.5 Trustees shall organize themselves into Committees at the first meeting of the calendar year. Each Trustee shall serve on at least one Committee. Members of the Advisory Board may serve as voting members of any Standing or Special Committee, subject to the approval of the Chair of such Committee.

ARTICLE X
DUTIES OF COMMITTEES

EXECUTIVE COMMITTEE

Section 10.1 The Executive Committee shall consist of the President, Vice-president, Secretary, Treasurer, Immediate Past President and one at-large member approved by the board. The Committee shall meet at the call of the President in order to handle any urgent business of Safe Nest that requires action prior to the next regular meeting of the Board. The Executive Committee also may consider matters affecting the organization of a non-emergency nature and make recommendation to the Board on such matters.

Section 10.1.a. The Executive Committee selects, employs and evaluates the Executive Director; reviews all evaluation reports of Safe Nest; and assists the Chief Executive Officer in reviewing and updating, as needed, the organization's policies and procedures.

Section 10.1.b. All actions of the Executive Committee must be ratified by the Board at the next meeting after the action is taken.

MEMBERSHIP AND HUMAN RESOURCES COMMITTEE

Section 10.2 The Membership and Human Resources Committee participates in recruitment, selection and development of Board members, as provided in Section 3.4. The Committee shall maintain an on-going list of potential members to fill Board vacancies, ensuring a minimum Board membership of nine Trustees at all times. The Committee shall monitor the participation of Trustees in Board meetings and activities, and when necessary and/or appropriate, initiate action for the removal of a Trustee from the Board. (See Addendum I: Participation Policy)

Section 10.2.a. The Committee shall recommend persons to serve on the Advisory Board as provided in Section 3.9, monitor the activities of the Advisory Board, and recommend when individual members should be removed. (See Addendum I: Participation Policy)

Section 10.2.b. The Committee shall review and update, as requested, agency personnel policies and/or administrative policies and procedures; assist the Chief Executive Officer with human resource issues, as requested; and help foster a positive partnership between Board and Staff.

PUBLIC RELATIONS COMMITTEE

Section 10.3 The Public Relations Committee is responsible for promoting, advertising, and marketing events, activities and services to the community, in coordination with agency staff. The Committee works with staff in developing a public relations plan. It fosters good public relations and name recognition in the community through marketing campaigns, and use of media and other outlets for publicity.

FUND DEVELOPMENT COMMITTEE

Section 10.4 The Fund Development Committee is responsible for planning, organizing and implementing fundraising projects. The Committee reviews the budgetary needs of the organization, sets monetary fundraising goals, and develops a strategic plan. The Committee works in coordination with staff in meeting monetary goals and implementing the fundraising plan.

FACILITIES COMMITTEE

Section 10.5 The Facilities Committee considers all written requests by Trustees, staff, volunteers and clients regarding changes in the physical facilities, and seeks options to meet the more expensive physical needs of Safe Nest which may include procurement of equipment, leases, contracts or sites.

AUDIT & FINANCE COMMITTEE

Section 10.6 The Audit & Finance Committee works closely with the Chief Executive Officer in developing fiscal policy, monitoring agency finances, including reviewing monthly financial reports, and in approving the agency's annual independent audit. The Committee will approve the annual Audit Engagement Letter, which may be signed by the Chief Executive Officer, monitor the progress of the Audit, and approve the final submission of the organization's annual Tax-Return (990).

ARTICLE XI
FINANCES

Section 11.1 The fiscal year will by July 1 through June 30. During the fourth quarter of the fiscal year, the Chief Executive Officer shall present a proposed budget for the upcoming fiscal year for Board approval.

Section 11.2 All money secured by the Fund Development Committee or any Special Events Committee shall be given to the Treasurer, the Chief Executive Officer, or one of their designees, for deposit in the organization's accounts.

Section 11.3 All checks drawn upon the accounts of Safe Nest: Temporary Assistance for Domestic Crisis, Inc., shall be signed by the Chief Executive Officer and the Treasurer, or by the Chief Executive Officer or the Treasurer and one other officer of the Board of Trustees.

Section 11.4 A Certified Public Accountant shall conduct an annual audit of the books of the organization and the results of such audit shall be distributed to the Board, and to any other entity with a right to such information.

ARTICLE XII
INDEMNIFICATION

Section 12.1 As stated in Nevada Revised Statutes 41.480, signed into law on March 18, 1987, "No action may be brought against an officer, trustee, director or other possessor of the corporate powers of a nonprofit corporation, association or trust formed under the laws of this state based on any act or omission arising from failure in his official capacity to exercise due care regarding the management or operation of the entity unless the act or omission involves intentional misconduct, fraud, or a knowing violation of the law."

ARTICLE XIII
AMENDMENTS

Section 13.1 The Executive Committee shall review these Bylaws every January. The Committee may make any recommendations for changes to the Board.

Section 13.2 These Bylaws may be amended by a two-thirds vote of a quorum of the Board present at any meeting of the Board provided the text of any proposed amendments shall be furnished to all Trustees at least two weeks in advance of the meeting.

ARTICLE XIV
ENACTMENT

These By-laws shall take effect upon adoption.

Adopted as revised on the 28th day of October 2015 by the Board of Trustees of Safe Nest.

_____

Board President

REFER TO ADDENDUM I: PARTICIPATION POLICY (ATTACHMENT)

ADDENDUM I: PARTICIPATION POLICY

TO THE BYLAWS OF
SAFE NEST: TEMPORARY ASSISTANCE FOR DOMESTIC CRISIS, INC.

Consistent with the provisions of Article X, Section 10.2, it is the responsibility of the Membership and Human Resources Committee to ensure enforcement of the intent of the following Articles.

REMOVAL

As per Article III, Section 3.6, Removal, a Trustee may be removed from membership for unexcused failure to actively participate in the activities of the Board.

A. Non-Active Participation –

1. Failure to attend three consecutive regular Board meetings without a valid excuse.
2. Failure to attend more than 50% of the regularly scheduled Board meetings in a calendar year.
   a. A Trustee may remain on the Board if, in the opinion of two-thirds of the Trustees, the Board member has made a valuable contribution to the organization separate and apart from attendance at Board business meeting.

B. Excused Absence – Granted when prior notification has been given to the Board President, Chief Executive Officer, or immediate Staff of the upcoming absence.

C. Unexcused Absence – Lack of notice prior to the scheduled regular Board meeting.

LEAVE OF ABSENCE

As per Article III, Section 3.7, Leave of Absence, a Trustee may be granted a leave of absence for short periods of time for personal or professional emergencies.

A. Leaves of more than four months shall not be recommended for approval.
   1. The Trustee shall be advised to resign, and should circumstances change to permit active participation, that former member may seek re-election to the Board.
   2. Approval of a Leave of Absence shall require a majority vote of members present at a regularly scheduled meeting.

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0029

In reply refer to: 4077591934
May 13, 2014 LTR 4168C 0
94-2411883 000000 00
00029204
BODC: TE

SAFE NEST TEMPORARY ASSISTANCE FOR
DOMESTIC CRISIS INC
PO BOX 43264
LAS VEGAS NV 89116-1264

008152

Employer Identification Number: 94-2411883
Person to Contact: Ms. Wiles
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 11, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 1977.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Tamera Ripperda
Director, Exempt Organizations

Forms 990 / 990-EZ Return Summary

For calendar year 2020, or tax year beginning **07/01/20** , and ending **06/30/21**

82-2923973

Safe Nest Foundation

Net Asset / Fund Balance at Beginning of Year			**184,495**
Revenue			
Contributions	**1,104,455**		
Program service revenue			
Investment income			
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	**0**		
Total revenue		**1,104,455**	
Expenses			
Program services	**183,260**		
Management and general			
Fundraising	**833,007**		
Total expenses		**1,016,267**	
Excess / (deficit)			**88,188**
Changes			**37,667**
Net Asset / Fund Balance at End of Year			**310,350**

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	**1,104,455**

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	**1,016,267**

Balance Sheet

	Beginning	Ending	Differences
Assets	**184,495**	**332,986**	
Liabilities		**22,636**	
Net assets	**184,495**	**310,350**	**125,855**

Miscellaneous Information

Amended return	
Return / extended due date	**11/15/21**
Failure to file penalty	

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning 7/01, 2020, and ending 6/30, 20 21

u Do not send to the IRS. Keep for your records.
u Go to *www.irs.gov/Form8879EO* for the latest information.

OMB No. 1545-0047

2020

Name of exempt organization or person subject to tax

Safe Nest Foundation

Taxpayer identification number

82-2923973

Name and title of officer or person subject to tax **Liz Ortenburger**
CEO

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a,** or **7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b,** or **7b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ [X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	**1,104,455**
2a Form 990-EZ check here ▶ [ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶ [ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶ [ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶ [ ]	**b Balance due** (Form 8868, line 3c)	**5b**	
6a Form 990-T check here ▶ [ ]	**b Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a Form 4720 check here ▶ [ ]	**b Total tax** (Form 4720, Part III, line 1)	**7b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above organization or [ ] I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Houldsworth, Russo & Company, P.C.** to enter my PIN **23973** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax } Date } **09/23/21**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

88672910041

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature } **Katie Hampton** Date } **09/23/21**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form. Form **8879-EO** (2020)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

u Do not enter social security numbers on this form as it may be made public.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 07/01/20 , and ending 06/30/21

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Safe Nest Foundation

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) **3900 Meadows Lane** Room/suite

City or town, state or province, country, and ZIP or foreign postal code **Las Vegas NV 89107**

D Employer identification number **82-2923973**

E Telephone number **702-821-2724**

G Gross receipts$ **1,104,455**

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) **t** (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: u N/A

H(c) Group exemption number **u**

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **u**

L Year of formation: **2018**

M State of legal domicile: **NV**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: **See Schedule O**

2 Check this box **u** ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	4
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,029,712	1,104,455
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,029,712	1,104,455

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	173,562	183,260
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	545,391	526,410
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) **u** 833,007		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	288,817	306,597
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,007,770	1,016,267
19	Revenue less expenses. Subtract line 18 from line 12	21,942	88,188

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	184,495	332,986
21	Total liabilities (Part X, line 26)	0	22,636
22	Net assets or fund balances. Subtract line 21 from line 20	184,495	310,350

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer Date

Liz Ortenburger CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Katie Hampton	**Katie Hampton**	**10/27/21**		**P00292787**

Firm's name } **Houldsworth, Russo & Company, P.C.** Firm's EIN } **88-0374623**

Firm's address } **8675 S Eastern Ave Ste A Las Vegas, NV 89123-2839** Phone no. **702-269-9992**

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2020)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **183,260** including grants of$ **183,260**) (Revenue $)

Support for Safe Nest; Temporary Assistance for Domestic Crisis, Inc.

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses **u** **183,260**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	**2**		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country **u** See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**	X	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	**4**		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**	**4**		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	X	
b	Other officers or key employees of the organization	**15b**	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **u** **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [X] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **u**

Liz Ortenburger **3900 Meadows Lane**
Las Vegas **NV 89107** **702-821-2724**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **Liz Ortenburger**	2.00									
CEO	38.00			X				0	180,289	7,617
(2) **Greg Clemens**	1.00									
Secretary	1.00	X		X				0	0	0
(3) **Angelica Clemmer**	1.00									
President	0.00	X		X				0	0	0
(4) **Robert Davis**	1.00									
Director	1.00	X						0	0	0
(5) **Dana Dwiggins**	1.00									
Vice President	3.00	X		X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal u									**180,289**	**7,617**
c Total from continuation sheets to Part VII, Section A u										
d Total (add lines 1b and 1c) u									**180,289**	**7,617**

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **u 0**

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **u** **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,104,455				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,104,455				
	h **Total.** Add lines 1a–1f u			1,104,455			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f u						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) u						
	4 Income from investment of tax-exempt bond proceeds u						
	5 Royalties u						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss) u						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) u						
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events u						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities u						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory u						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d u						
	12 **Total revenue.** See instructions u			1,104,455	0	0	0

Form **990** (2020)

DAA

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	183,260	183,260		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	421,197			421,197
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	65,617			65,617
10 Payroll taxes	39,596			39,596
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,427			6,427
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	23,325			23,325
12 Advertising and promotion	7,930			7,930
13 Office expenses	27,023			27,023
14 Information technology	50,864			50,864
15 Royalties				
16 Occupancy	51,398			51,398
17 Travel	108,258			108,258
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	30,573			30,573
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Staff development	799			799
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,016,267	183,260	0	833,007
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	121,184	1	222,752
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	39,487	4	105,740
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	4,385	8	
	9	Prepaid expenses and deferred charges	19,439	9	4,494
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	184,495	16	332,986
Liabilities	17	Accounts payable and accrued expenses		17	22,636
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	22,636
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	184,495	27	310,350
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	184,495	32	310,350
	33	Total liabilities and net assets/fund balances	184,495	33	332,986

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ... [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,104,455
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,016,267
3	Revenue less expenses. Subtract line 2 from line 1	3	88,188
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	184,495
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	37,667
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	310,350

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ... [ ]

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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Form 990 - Federal General Footnote

Description

Wages are all paid through the related organization, Safe Nest: Temporary Assistance for Domestic Crisis. The cost of employee services provided to the Foundation is repaid to this organization and reported as wages on this form 990. The W-2 forms for these employees are issued through the related organization.

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

u Attach to Form 990 or Form 990-EZ.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
Safe Nest Foundation

Employer identification number
82-2923973

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A) Safe Nest; Temporary Assistance	94-2411883	7	X		183,260	0
(B)						
(C)						
(D)						
(E)						
Total					183,260	0

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2019 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test—2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	X	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		X
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		X
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		X
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		X
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		X
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		X
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		X
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		X
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		X
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		X
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		X
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	**11a**		X
b	A family member of a person described in line 11a above?	**11b**		X
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	**11c**		X

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**	X	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		X

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- **a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- **c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in *Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6 Other distributions (*describe in Part VI*). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9 Distributable amount for 2020 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2020**	**(iii) Distributable Amount for 2020**
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required–*explain in Part VI*). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6 Remaining underdistributions for 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7 **Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

u Attach to Form 990.

u Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Safe Nest: Temp Assistance 3900 Meadows Lane Las Vegas NV 89107	94-2411883	3	183,260				Support
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... u 1

3 Enter total number of other organizations listed in the line 1 table ..... u

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (2020)**

DAA

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Grants are only given to Safe Nest; Tempororary Assistance for Domestic Crisis, Inc. the organization we were created to support.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

u Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
u Attach to Form 990.
uGo to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☒ Compensation committee ☐ Written employment contract		
	☒ Independent compensation consultant ☐ Compensation survey or study		
	☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger CEO	(i)	0	0	0	0	0	0	0
		(ii)	180,289	0	0	300	7,317	187,906	0
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part III - Other Additional Information

The CEO's salary is paid by Safe Nest: Temporary Assistance for Domestic Crisis, a related nonprofit organization.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

u Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
u Attach to Form 990.
u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open To Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		1,088,525	FMV
6	Cars and other vehicles	X	11	15,930	FMV
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other u( )				
26	Other u( )				
27	Other u( )				
28	Other u( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

Savers is utilized to process non-cash donations.

SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. u Attach to Form 990 or 990-EZ. u Go to *www.irs.gov/Form990* for the latest information.	2020 Open to Public Inspection

Name of the organization	Employer identification number
Safe Nest Foundation	82-2923973

Form 990 - Organization's Mission or Most Significant Activities

In furtherance of Safe Nest; Temporary Assistance for Domestic Crisis Inc.'s mission and purpose, the Foundation operates a full clothing, auto, furniture and small goods donation center, including six trucks and drop-off bins throughout the Las Vegas Metropolitan area.

Form 990 - Organization's Mission

Safe Nest Foundation, Inc. was created as a supporting organization to support the important work of Safe Nest; Temporary Assistance for Domestic Crisis, Inc., a Nevada domestic non-profit corporation ("Safe Nest"). In furtherance of Safe Nest's mission and purpose, the Foundation operates a full clothing, auto, and small goods donation center, including six trucks and drop-off bins throughout the Las Vegas Metropolitan area. The Foundation allows donors to give items to domestic violence victims and their children. The Foundation screens gifts for use by Safe Nest clients and monetizes donations through 3rd party sales with local thrift store retailers. This provides valuable support for victims and dollars for Safe Nest's operations and programs.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 for review before it is approved, signed and filed with the IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly

Name of the organization	Employer identification number
Safe Nest Foundation	82-2923973

during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee and conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

A salary compendium was created by the Chief Executive Officer based on extensive market analysis of nonprofit organizations in the same geographic area and of comparable employee size, budget size, and agency classification. Every year, the scale is evaluated and updated as appropriate to align with contemporary nonprofit market trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadows Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statements are available upon request at the main office at 3900 Meadows Lane.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Prior period adjustment	$ 37,667

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

u Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

u Attach to Form 990.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) **Safe Nest: Temporary Assistance for 3900 Meadows Lane 94-2411883 Las Vegas NV 89107**	**Aid**	**NV**	**3**	**7**	**N/A**		**X**
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity **1a**		X
b	Gift, grant, or capital contribution to related organization(s) **1b**	X	
c	Gift, grant, or capital contribution from related organization(s) **1c**		X
d	Loans or loan guarantees to or for related organization(s) **1d**		X
e	Loans or loan guarantees by related organization(s) **1e**		X
f	Dividends from related organization(s) **1f**		X
g	Sale of assets to related organization(s) **1g**		X
h	Purchase of assets from related organization(s) **1h**		X
i	Exchange of assets with related organization(s) **1i**		X
j	Lease of facilities, equipment, or other assets to related organization(s) **1j**		X
k	Lease of facilities, equipment, or other assets from related organization(s) **1k**		X
l	Performance of services or membership or fundraising solicitations for related organization(s) **1l**		X
m	Performance of services or membership or fundraising solicitations by related organization(s) **1m**		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1n**		X
o	Sharing of paid employees with related organization(s) **1o**	X	
p	Reimbursement paid to related organization(s) for expenses **1p**		X
q	Reimbursement paid by related organization(s) for expenses **1q**		X
r	Other transfer of cash or property to related organization(s) **1r**		X
s	Other transfer of cash or property from related organization(s) **1s**		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest: Temp Assistance	b	183,260	Cash pmts
(2)	Safe Nest: Temp Assistance	o	526,410	Cash pmts
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990**

Two Year Comparison Report

For calendar year 2020, or tax year beginning **07/01/20** , ending **06/30/21**

2019 & 2020

Name

Safe Nest Foundation

Taxpayer Identification Number

82-2923973

			2019	2020	Differences
Revenue	1. Contributions, gifts, grants	1.	1,029,712	1,104,455	74,743
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.			
	5. Investment income	5.			
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	1,029,712	1,104,455	74,743
Expenses	13. Grants and similar amounts paid	13.	173,562	183,260	9,698
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	545,391	526,410	-18,981
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	21,949	29,752	7,803
	19. Occupancy, rent, utilities, and maintenance	19.	31,606	51,398	19,792
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	235,262	225,447	-9,815
	22. **Total expenses.** Add lines 13 through 21	22.	1,007,770	1,016,267	8,497
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	21,942	88,188	66,246
Other Information	24. Total exempt revenue	24.	1,029,712	1,104,455	74,743
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.			
	27. Total assets	27.	184,495	332,986	148,491
	28. Total liabilities	28.		22,636	22,636
	29. Retained earnings	29.	184,495	310,350	125,855
	30. Number of voting members of governing body	30.	5	4	
	31. Number of independent voting members of governing body	31.	5	4	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	5	4	

Form **990**

Tax Return History

2020

Name

Safe Nest Foundation

Employer Identification Number

82-2923973

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants			1,509,088	1,029,712	1,104,455	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue			1,509,088	1,029,712	1,104,455	
Grants and similar amounts paid			544,645	173,562	183,260	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation			608,691	545,391	526,410	
Professional fees			31,096	21,949	29,752	
Occupancy costs			57,496	31,606	51,398	
Depreciation and depletion						
Other expenses			260,602	235,262	225,447	
Total expenses			1,502,530	1,007,770	1,016,267	
Excess or (Deficit)			6,558	21,942	88,188	
Total exempt revenue			1,509,088	1,029,712	1,104,455	
Total unrelated revenue						
Total excludable revenue						
Total Assets			16,808	184,495	332,986	
Total Liabilities					22,636	
Net Fund Balances			16,808	184,495	310,350	

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 22

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Name of filer

Safe Nest Foundation

EIN or SSN

82-2923973

Name and title of officer or person subject to tax Liz Ortenburger
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here ▶	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	1,363,429
2a **Form 990-EZ** check here ▶		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here ▶		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here ▶		**b** **Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a **Form 8868** check here ▶		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here ▶		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here ▶		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here ▶		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here ▶		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here ▶		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Houldsworth, Russo & Company, P.C. to enter my PIN 23973 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶ 11/03/22

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 88672910041

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ Katie Hampton Date ▶ 11/03/22

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21 **, and ending** 06/30/22

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Safe Nest Foundation

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3900 Meadows Lane

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

D Employer identification number
82-2923973

E Telephone number
702-821-2724

G Gross receipts$ 1,363,429

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2018

M State of legal domicile: NV

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,104,455	1,363,429
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,104,455	1,363,429
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	183,260	279,748
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	526,410	571,766
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 873,785		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	306,597	302,019
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,016,267	1,153,533
19	Revenue less expenses. Subtract line 18 from line 12	88,188	209,896

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	332,986	559,089
21	Total liabilities (Part X, line 26)	22,636	38,843
22	Net assets or fund balances. Subtract line 21 from line 20	310,350	520,246

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Liz Ortenburger CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Katie Hampton	Katie Hampton			P00292787

Firm's name ▶ Houldsworth, Russo & Company, P.C. — Firm's EIN ▶ 88-0374623

Firm's address ▶ 8675 S Eastern Ave Ste A, Las Vegas, NV 89123-2839 — Phone no. 702-269-9992

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 279,748 including grants of$ 279,748) (Revenue $)

Support for Safe Nest; Temporary Assistance for Domestic Crisis, Inc.

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses ▶ 279,748

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Liz Ortenburger 3900 Meadows Lane

Las Vegas NV 89107 702-821-2724

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Liz Ortenburger	2.00									
CEO	38.00			X				0	188,225	8,721
(2) Greg Clemens	1.00									
Secretary	1.00	X		X				0	0	0
(3) Angelica Clemmer	1.00									
President	0.00	X		X				0	0	0
(4) Dana Dwiggins	1.00									
Treasurer	3.00	X		X				0	0	0
(5) Shannon Martin	1.00									
Director	0.00	X						0	0	0
(6) S. Craig Stone	1.00									
Director	0.00	X						0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ▶									188,225	8,721
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶									188,225	8,721

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,363,429				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,362,268				
	h **Total.** Add lines 1a–1f			1,363,429			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			1,363,429	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	279,748	279,748		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	471,538			471,538
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	57,088			57,088
10 Payroll taxes	43,140			43,140
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	9,703			9,703
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	21,537			21,537
12 Advertising and promotion	10,856			10,856
13 Office expenses	25,443			25,443
14 Information technology	72,715			72,715
15 Royalties				
16 Occupancy	24,844			24,844
17 Travel	122,065			122,065
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	14,856			14,856
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,153,533	279,748	0	873,785
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	222,752	1	443,403
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	105,740	4	104,621
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	4,494	9	11,065
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	332,986	16	559,089
Liabilities	17	Accounts payable and accrued expenses	22,636	17	38,843
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	22,636	26	38,843
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	310,350	27	520,246
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	310,350	32	520,246
	33	Total liabilities and net assets/fund balances	332,986	33	559,089

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,363,429
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,153,533
3	Revenue less expenses. Subtract line 2 from line 1	3	209,896
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	310,350
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	520,246

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form 990 - Federal General Footnote

Description

Wages are all paid through the related organization, Safe Nest: Temporary Assistance for Domestic Crisis. The cost of employee services provided to the Foundation is repaid to this organization and reported as wages on this form 990. The W-2 forms for these employees are issued through the related organization.

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
Safe Nest Foundation

Employer identification number
82-2923973

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A) Safe Nest; Temporary Assistance	94-2411883	7	X		279,748	0
(B)						
(C)						
(D)						
(E)						
Total					279,748	0

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	X	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		X
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		X
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		X
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		X
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		X
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		X
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		X
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		X
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		X
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		X
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		X
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		X
b	A family member of a person described on line 11a above?	11b		X
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		X

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	X	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		X

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Safe Nest: Temp Assistance 3900 Meadows Lane Las Vegas NV 89107	94-2411883	3	279,748				Support
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ 1

3 Enter total number of other organizations listed in the line 1 table ..... ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Grants are only given to Safe Nest; Tempororary Assistance for Domestic Crisis, Inc. the organization we were created to support.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☒ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger CEO	(i) (ii)	0 163,225	0 25,000	0 0	0 300	0 8,421	0 196,946	0 0
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part III - Other Additional Information

The CEO's salary is paid by Safe Nest: Temporary Assistance for Domestic Crisis, a related nonprofit organization.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0074

2021

Open To Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		1,351,505	FMV
6	Cars and other vehicles	X	23	10,763	FMV
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶( )				
26	Other ▶( )				
27	Other ▶( )				
28	Other ▶( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

Savers is utilized to process non-cash donations.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Form 990 - Organization's Mission or Most Significant Activities

In furtherance of Safe Nest; Temporary Assistance for Domestic Crisis Inc.'s mission and purpose, the Foundation operates a full clothing, auto, furniture and small goods donation center, including six trucks and drop-off bins throughout the Las Vegas Metropolitan area.

Form 990 - Organization's Mission

Safe Nest Foundation, Inc. was created as a supporting organization to support the important work of Safe Nest; Temporary Assistance for Domestic Crisis, Inc., a Nevada domestic non-profit corporation ("Safe Nest"). In furtherance of Safe Nest's mission and purpose, the Foundation operates a full clothing, auto, and small goods donation center, including six trucks and drop-off bins throughout the Las Vegas Metropolitan area. The Foundation allows donors to give items to domestic violence victims and their children. The Foundation screens gifts for use by Safe Nest clients and monetizes donations through 3rd party sales with local thrift store retailers. This provides valuable support for victims and dollars for Safe Nest's operations and programs.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 for review before it is approved, signed and filed with the IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Compliance with the conflicts of interest policy is monitored regularly

Name of the organization: Safe Nest Foundation

Employer identification number: 82-2923973

during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee and conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

A salary compendium was created by the Chief Executive Officer based on extensive market analysis of nonprofit organizations in the same geographic area and of comparable employee size, budget size, and agency classification. Every year, the scale is evaluated and updated as appropriate to align with contemporary nonprofit market trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadows Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statements are available upon request at the main office at 3900 Meadows Lane.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**

▶ **Attach to Form 990.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) Safe Nest: Temporary Assistance for 3900 Meadows Lane 94-2411883 Las Vegas NV 89107	Aid	NV	3	7	N/A		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b	X	
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest: Temp Assistance	b	279,748	Cash pmts
(2)	Safe Nest: Temp Assistance	o	571,766	Cash pmts
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Other Fees	$ 21,537	$	$	$ 21,537
Total	$ 21,537	$ 0	$ 0	$ 21,537

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning 07/01/22 , and ending 06/30/23

82-2923973

Safe Nest Foundation

Net Asset / Fund Balance at Beginning of Year			520,246
Revenue			
Contributions	1,399,470		
Program service revenue			
Investment income			
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	0		
Total revenue		1,399,470	
Expenses			
Program services	837,632		
Management and general			
Fundraising	975,352		
Total expenses		1,812,984	
Excess / (deficit)			-413,514
Changes			
Net Asset / Fund Balance at End of Year			106,732

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	1,399,470

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	1,812,984

Balance Sheet

	Beginning	Ending	Differences
Assets	559,089	145,872	
Liabilities	38,843	39,140	
Net assets	520,246	106,732	-413,514

Miscellaneous Information

Amended return	
Return / extended due date	05/15/24
Failure to file penalty	

Houldsworth, Russo & Company, P.C
8675 S Eastern Ave Ste A
Las Vegas, NV 89123
702-269-9992

February 1, 2024

CONFIDENTIAL

Safe Nest Foundation
3900 Meadows Lane
Las Vegas, NV 89107

Dear Christy:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 6/30/23 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Houldsworth, Russo & Company, P.C
8675 S Eastern Ave Ste A
Las Vegas, NV 89123

Important: **Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Houldsworth, Russo & Company, P.C

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 20 23

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

Safe Nest Foundation

EIN or SSN

82-2923973

Name and title of officer or person subject to tax **Liz Ortenburger**
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 1,399,470
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Houldsworth, Russo & Company, P.C** to enter my PIN **23973** as my signature
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **02/01/24**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **88745410041**
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date **02/01/24**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Safe Nest Foundation

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3900 Meadows Lane

City or town, state or province, country, and ZIP or foreign postal code
Las Vegas NV 89107

D Employer identification number
82-2923973

E Telephone number
702-821-2724

G Gross receipts$ 1,399,470

F Name and address of principal officer:
Liz Ortenburger
3900 Meadows Lane
Las Vegas NV 89107

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2018

M State of legal domicile: NV

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,363,429	1,399,470
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,363,429	1,399,470
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	279,748	837,632
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	571,766	669,885
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 975,352		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	302,019	305,467
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,153,533	1,812,984
19	Revenue less expenses. Subtract line 18 from line 12	209,896	-413,514

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	559,089	145,872
21	Total liabilities (Part X, line 26)	38,843	39,140
22	Net assets or fund balances. Subtract line 21 from line 20	520,246	106,732

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Liz Ortenburger CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jessica P Sayles				P01530213

Firm's name Houldsworth, Russo & Company, P.C — Firm's EIN 88-0374623

Firm's address 8675 S Eastern Ave Ste A Las Vegas, NV 89123 — Phone no. 702-269-9992

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **837,632** including grants of$ **837,632**) (Revenue $)

Support for Safe Nest; Temporary Assistance for Domestic Crisis, Inc.

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses **837,632**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors?* See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☒ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Liz Ortenburger **3900 Meadows Lane**
Las Vegas **NV 89107** **702-821-2724**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **Liz Ortenburger**	2.00									
CEO	38.00			X				0	253,242	8,414
(2) **Greg Clemens**	0.50									
Secretary	1.00	X		X				0	0	0
(3) **Angelica Clemmer**	0.50									
President	0.00	X		X				0	0	0
(4) **Dana Dwiggins**	0.50									
Treasurer	3.00	X		X				0	0	0
(5) **Shannon Martin**	0.50									
Director	0.00	X						0	0	0
(6) **S. Craig Stone**	0.50									
Director	0.00	X						0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal									253,242	8,414
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)									253,242	8,414

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,399,470				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,399,470				
	h **Total.** Add lines 1a–1f			1,399,470			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			1,399,470	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	837,632	837,632		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	551,001			551,001
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	69,020			69,020
10 Payroll taxes	49,864			49,864
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	12,980			12,980
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	16,793			16,793
12 Advertising and promotion	10,195			10,195
13 Office expenses	9,175			9,175
14 Information technology	56,627			56,627
15 Royalties				
16 Occupancy	43,543			43,543
17 Travel	129,609			129,609
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	25,092			25,092
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
a Staff development	1,453			1,453
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,812,984	837,632	0	975,352
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	443,403	1	20,000
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	104,621	4	106,921
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	11,065	9	18,951
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	559,089	16	145,872
Liabilities	17	Accounts payable and accrued expenses	38,843	17	39,140
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	38,843	26	39,140
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	520,246	27	106,732
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check her ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	520,246	32	106,732
	33	Total liabilities and net assets/fund balances	559,089	33	145,872

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,399,470
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,812,984
3	Revenue less expenses. Subtract line 2 from line 1	3	-413,514
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	520,246
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	106,732

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form 990 - Federal General Footnote

Description

Wages are all paid through the related organization, Safe Nest: Temporary Assistance for Domestic Crisis. The cost of employee services provided to the Foundation is repaid to this organization and reported as wages on this form 990. The W-2 forms for these employees are issued through the related organization.

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
Safe Nest Foundation

Employer identification number
82-2923973

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☒ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A) Safe Nest; Temporary Assistance	94-2411883	7	X		837,632	0
(B)						
(C)						
(D)						
(E)						
Total					837,632	0

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	X	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		X
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		X
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		X
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		X
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		X
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		X
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		X
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		X
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		X
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		X
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		X
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		X
b	A family member of a person described on line 11a above?	11b		X
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		X

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	X	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		X

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) **Safe Nest: Temp Assistance** **3900 Meadows Lane** **Las Vegas NV 89107**	**94-2411883**	**3**	**837,632**				**Support**
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ **1**

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Grants are only given to Safe Nest; Tempororary Assistance for Domestic Crisis, Inc. the organization we were created to support.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☒ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Liz Ortenburger	(i)	0	0	0	0	0	0	0
	CEO	(ii)	203,242	50,000	0	8,414	0	261,656	0
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part III - Other Additional Information

The CEO's salary is paid by Safe Nest: Temporary Assistance for Domestic Crisis, a related nonprofit organization.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open To Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		1,384,126	FMV
6	Cars and other vehicles	X	11	15,344	FMV
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ( )				
26	Other ( )				
27	Other ( )				
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Part I, Line 32b - Third Party Used to Process Noncash Contributions

Savers is utilized to process non-cash donations.

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2022 Open to Public Inspection

Name of the organization	Employer identification number
Safe Nest Foundation	82-2923973

Form 990 - Organization's Mission or Most Significant Activities

In furtherance of Safe Nest: Temporary Assistance for Domestic Crisis Inc's mission and purpose, the Foundation operates a donation storage warehouse, a fleet of trucks conducting donation pick-ups, and drop-off bins throughout Las Vegas and surrounding areas.

Form 990 - Organization's Mission

Safe Nest Foundation, Inc. was created as a supporting organization to support the important work of Safe Nest; Temporary Assistance for Domestic Crisis, Inc., a Nevada domestic non-profit corporation ("Safe Nest"). In furtherance of Safe Nest: Temporary Assistance for Domestic Crisis Inc's mission and purpose, the Foundation operates a donation storage warehouse, a fleet of trucks conducting donation pick-ups, and drop-off bins throughout Las Vegas and surrounding areas. The Foundation allows donors to give items to domestic violence victims and their children. The Foundation screens gifts for use by Safe Nest clients and monetizes donations through 3rd party sales with local thrift store retailers. This provides valuable support for victims and dollars for Safe Nest's operations and programs.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Board of Trustees' Audit Committee receives a copy of the Form 990 for review before it is approved, signed and filed with the IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Name of the organization: Safe Nest Foundation

Employer identification number: 82-2923973

Compliance with the conflicts of interest policy is monitored regularly during the Board of Trustees meetings.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

To determine the CEO's salary, the Board formed an executive committee and conducted a competitive analysis via a third party

Form 990, Part VI, Line 15b - Compensation Process for Officers

Safe Nest utilizes a third-party evaluation company that conducts a market analysis relevant to the local nonprofit sector to create a salary compendium specific to Safe Nest's staff positions. This analysis is done every 2-3 years, and salaries and pay rates are updated as appropriate to align with contemporary nonprofit trends.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

The Form 990 is available upon request, at the main office at 3900 Meadows Lane.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents, conflicts of interest policy and financial statements are available upon request at the main office at 3900 Meadows Lane.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Safe Nest Foundation

Employer identification number

82-2923973

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) **Safe Nest: Temporary Assistance for 3900 Meadows Lane 94-2411883 Las Vegas NV 89107**	**Aid**	**NV**	**3**	**7**	**N/A**		**X**
(2)							
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

Part IV Identification of Related Organizations Taxable as a Corporation or Trust.

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b	X	
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Safe Nest: Temp Assistance	b	837,632	Cash pmts
(2)	Safe Nest: Temp Assistance	o	669,884	Cash pmts
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning **07/01/22** , ending **06/30/23**

2021 & 2022

Name

Safe Nest Foundation

Taxpayer Identification Number

82-2923973

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	1,363,429	1,399,470	36,041
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.			
	5. Investment income	5.			
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	1,363,429	1,399,470	36,041
Expenses	13. Grants and similar amounts paid	13.	279,748	837,632	557,884
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	571,766	669,885	98,119
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	31,240	29,773	-1,467
	19. Occupancy, rent, utilities, and maintenance	19.	24,844	43,543	18,699
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	245,935	232,151	-13,784
	22. **Total expenses.** Add lines 13 through 21	22.	1,153,533	1,812,984	659,451
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	209,896	-413,514	-623,410
Other Information	24. Total exempt revenue	24.	1,363,429	1,399,470	36,041
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.			
	27. Total assets	27.	559,089	145,872	-413,217
	28. Total liabilities	28.	38,843	39,140	297
	29. Retained earnings	29.	520,246	106,732	-413,514
	30. Number of voting members of governing body	30.	5	5	
	31. Number of independent voting members of governing body	31.	5	5	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.	5	5	

Form **990**

Tax Return History

2022

Name

Safe Nest Foundation

Employer Identification Number

82-2923973

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	1,509,088	1,029,712	1,104,455	1,363,429	1,399,470	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	1,509,088	1,029,712	1,104,455	1,363,429	1,399,470	
Grants and similar amounts paid	544,645	173,562	183,260	279,748	837,632	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	608,691	545,391	526,410	571,766	669,885	
Professional fees	31,096	21,949	29,752	31,240	29,773	
Occupancy costs	57,496	31,606	51,398	24,844	43,543	
Depreciation and depletion						
Other expenses	260,602	235,262	225,447	245,935	232,151	
Total expenses	1,502,530	1,007,770	1,016,267	1,153,533	1,812,984	
Excess or (Deficit)	6,558	21,942	88,188	209,896	-413,514	
Total exempt revenue	1,509,088	1,029,712	1,104,455	1,363,429	1,399,470	
Total unrelated revenue						
Total excludable revenue						
Total Assets	16,808	184,495	332,986	559,089	145,872	
Total Liabilities			22,636	38,843	39,140	
Net Fund Balances	16,808	184,495	310,350	520,246	106,732	

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Other Fees	$ 16,793	$	$	$ 16,793
Total	$ 16,793	$ 0	$ 0	$ 16,793

Board of Directors	Term Started
Leah Brady, Board President	Jun-17
T. Ryan Sullivan, Board Vice President (G-Bank)	Mar-11
Kathia Quiros, Board Secretary (GWP Immigration Law)	Mar-20
Dana Powell, Board Treasurer (Solomon Dwiggins & Freer, Ltd.)	Mar-15
Greg Clemens, Board Member at Large (Coldwell Banker Premier Realty)	Sep-17
Lisa Lopez, Board Member (Elite Sport Network)	Sep-23
Bob Martin, Board Member (Morgan Stanley)	Oct-07
Liz Ortenburger, Board Member (SafeNest)	
Breana Ramirez, Board Member (Bank of Nevada)	Jan-23
Selena Torres, Board Member (Assemblywoman, NV State Representative)	Dec-21
Marissa Tolotti, Board Member (Flowing Tide Pubs, Inc.)	Nov-23

One Year Term	Term(s) Served	Reappointment Due	Email
Jun-18	2	Jun-24	Leah.rinta@gmail.com
Mar-12	4	Mar-24	rsullivan@g.bank
Mar-21	1	Mar-24	kathiaquiros@icloud.com
Mar-16	2	Mar-25	ddwiggins@sdfnvlaw.com
Sep-18	2	Sep-24	greg.clemens@cbvegas.com
Sep-24	0	Sep-24	LisaLsellsrealestate@gmail.com
Oct-08	5	Oct-26	Robert.A.Martin@morganstanley.com
			Lort@safenest.org
Jan-24	0	Jan-27	breana.ramirez@bankofnevada.com
Dec-22	0.75	Dec-25	selenatorresnv@gmail.com
Nov-24	0	Nov-24	5tolotti@gmail.com

Phone Number	Location Address
(619) 997-2551	11280 Granite Ridge Dr #1044, Las Vegas, NV 89135
(702) 982-6838	8268 Sonoma View Ct., Las Vegas, NV 89139
(702) 600-7126	8942 Spanish Ridge Ave, Las Vegas, NV 89148
(702) 283-0399	9060 W. Cheyenne Ave. Las Vegas, NV 89129
(702) 460-3629	8901 Greensboro Lane, Las Vegas, NV 89134
(702) 683-0875	11687 Glowing Sunset Lane, Las Vegas, NV 89135
(702) 498-9548	92 Menorca Island Ct., Las Vegas, NV 89138
(702) 278-7451	3900 Meadows Ln, Las Vegas, NV 89107
(702) 379-6508	9159 Mount Wilson St., Las Vegas, NV 9113
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FEASIBILITY STUDY

Prepared for SafeNest by Social Impact Consultants
October 16, 2023

Feasibility Study for a SafeNest Thrift Store



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Introduction

The following feasibility study (“the Study”), performed for SafeNest by Grant McCandless (“the Consultant”) of Social Impact Consultants explores the opportunity for SafeNest to open a retail/thrift store to increase funding for its mission. It is the Consultant’s understanding that, prior to the pandemic, SafeNest’s contract with Savers thrift stores

("Savers") was generating net revenue of approximately $700k per year. For FY24, SafeNest netted approximately $425k in net revenue from this contract. Consequently, SafeNest is considering whether opening its own retail store could return net revenue from sales of donated items to pre-pandemic levels. In addition to the potential for increased net revenue, a SafeNest retail store would have the added benefit of creating job opportunities for SafeNest clients.

Through discussions with SafeNest's CEO, six questions were chosen to frame the scope of this Study:

1. What level of customer traffic and transactions per day would be needed to meet the gross revenue goals and make a SafeNest store more profitable than the present contract with Savers?
2. Which locations would be ideal for the SafeNest store given rental rates and income demographics?
3. If SafeNest limited pickups to the Strip (lost & founds) and high-income zip codes, would two trucks with 2 or 2.5 drivers per week be enough to meet the net revenue goals?
4. How could SafeNest best monetize unsold merchandise?
5. What are the most likely startup costs for a SafeNest store?
6. How long would it take for a SafeNest store to be more profitable than the present Savers contract?

To give the Study further structure, the Consultant organized the six questions from the scope into three categories adapted from the Balanced Scorecard framework–Customer Focus, Internal Operations, and Financials–as follows:[1]

1. Customer focus:
    a. Locations (Question 2)
    b. Gross revenue goals (Question 1)
2. Internal operations
    a. Trucks needed to meet net revenue goals (Question 3)
    b. Unsold merchandise (Question 4)

[1] See, for example, Kaplan, Robert S, "Strategic performance measurement and management in nonprofit organizations," *Nonprofit management and Leadership* 11, no. 3 (2001): 353-370.

3. Financials (Profitability)
    a. Startup costs (Question 5)
    b. Profitability timeline (Question 6)

Note: The reader may rightly observe that gross revenue is a component of financials and profitability. That said, the framework is useful for distinguishing the "leading indicator" (gross revenue) from the "lagging indicator" (financial profitability).

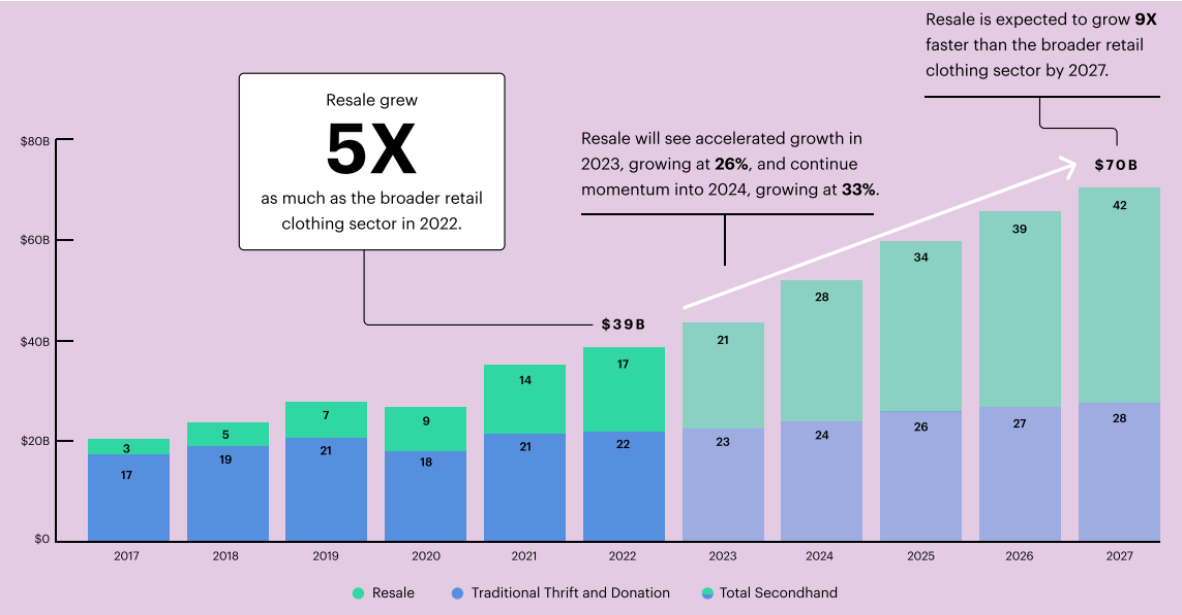
The Secondhand Retail Industry in the United States

Projections for the U.S. secondhand retail market are strong over a five-year horizon, as shown in Figure 1 below. As defined in the chart,

- **Resale** is "A sector of the broader 'secondhand' market that includes more curated product assortments, often well merchandised and/or higher end. Examples include thredUP and The RealReal as well as upscale offline players like Buffalo Exchange. These secondhand options are primarily, but not exclusively, online."[2]
- **Traditional Thrift and Donation** is "A sector of the broader secondhand market that includes traditional options such as Goodwill, Salvation Army, and yard sales. These secondhand options are primarily, but not exclusively, offline."

[2] "2023 Resale Report," ThredUP

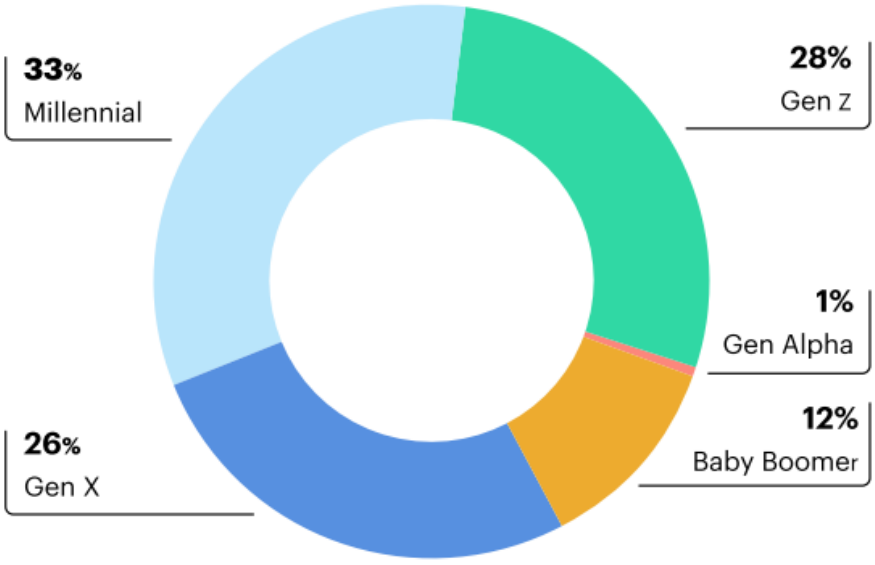
Figure 1: U.S. Secondhand Market Projected Growth Through 2027



Source: GlobalData 2023 Market Sizing and Growth Estimates (from ThredUP)

Figure 2 displays expected growth in the total secondhand market through 2027 by generation.

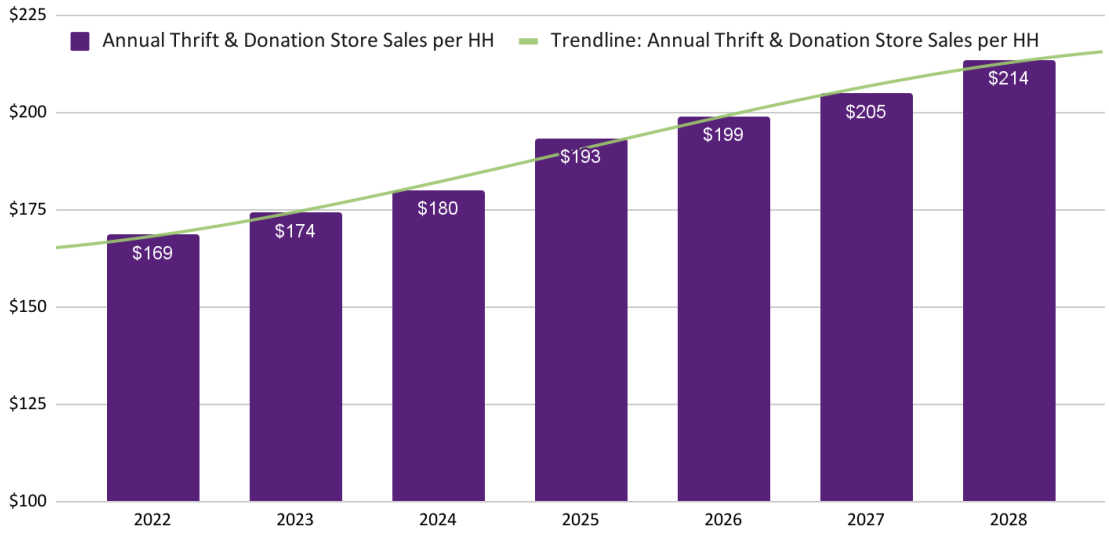
Figure 2: Secondhand Sales Growth by Generation Through 2027



Source: GlobalData 2023 Market Sizing and Growth Estimates (from ThredUP)

By combining Traditional Thrift and Donation sales growth from Figure 1 with projections for household ("HH") growth in the United States, we can estimate the growth in thrift & donation store sales/spending per HH, as shown in Figure 3 (Note: 2028 was chosen as the endpoint to align with five-year demographic forecasts utilized later in this Study). To be conservative, HHs were chosen as a proxy for customers in this Study. While more than one member of a HH can certainly be a customer, the market research data relied upon for Section 2.C. (from the U.S. Bureau of Labor Statistics and the Esri company) is HH-based.

Figure 3: Projected Growth in Thrift & Donation Store Sales per HH, 2022 - 2028, United States[3]



Sources: GlobalData 2023 Market Sizing and Growth Estimates (from ThredUP), Woods & Poole Economics

1. Customer Focus

- *Which locations would be ideal for a SafeNest store given rental rates and income demographics?*

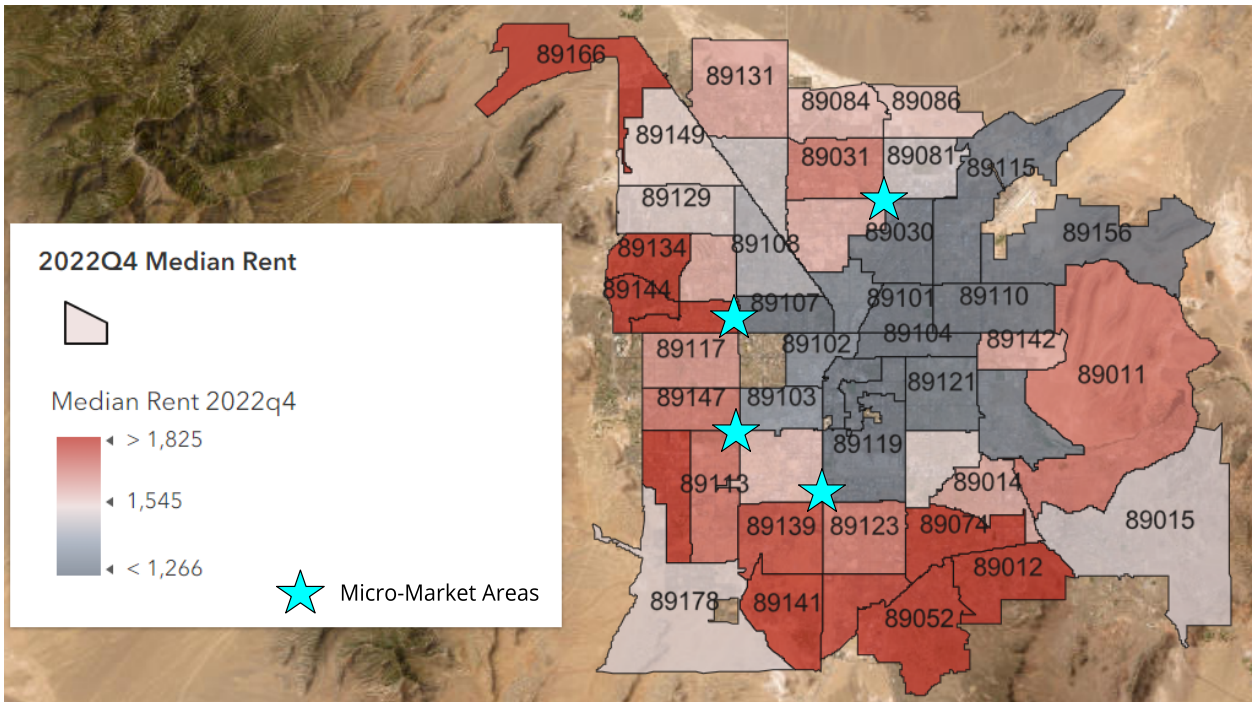
[3] Annual Thrift & Donation Store Sales for 2028 were estimated using growth trends from 2022 through 2027 (see Figure 1).

- *What level of customer traffic and transactions per day would be needed to meet the gross revenue goals and make a SafeNest store more profitable than the present contract with Savers?*

Because location is key for retail success, we will begin with prospective locations as the foundation for projected gross revenue.

Using a recently-published analysis of median apartment rent in the Las Vegas Valley ("the Valley"), four prospective micro-market areas ('micro-markets") were identified, located on the border between two or more zip codes with large disparities in median rent (i.e., red and blue in Figure 4 below).[4] The rationale for these prospective locations is that–all else being equal–they are more likely to benefit from high value drop-off donations from higher income (and higher rent) zip codes while being accessible to customers from lower income (and lower rent) zip codes.

Figure 4: Median Apartment Rent, Las Vegas Valley, Q4 2022

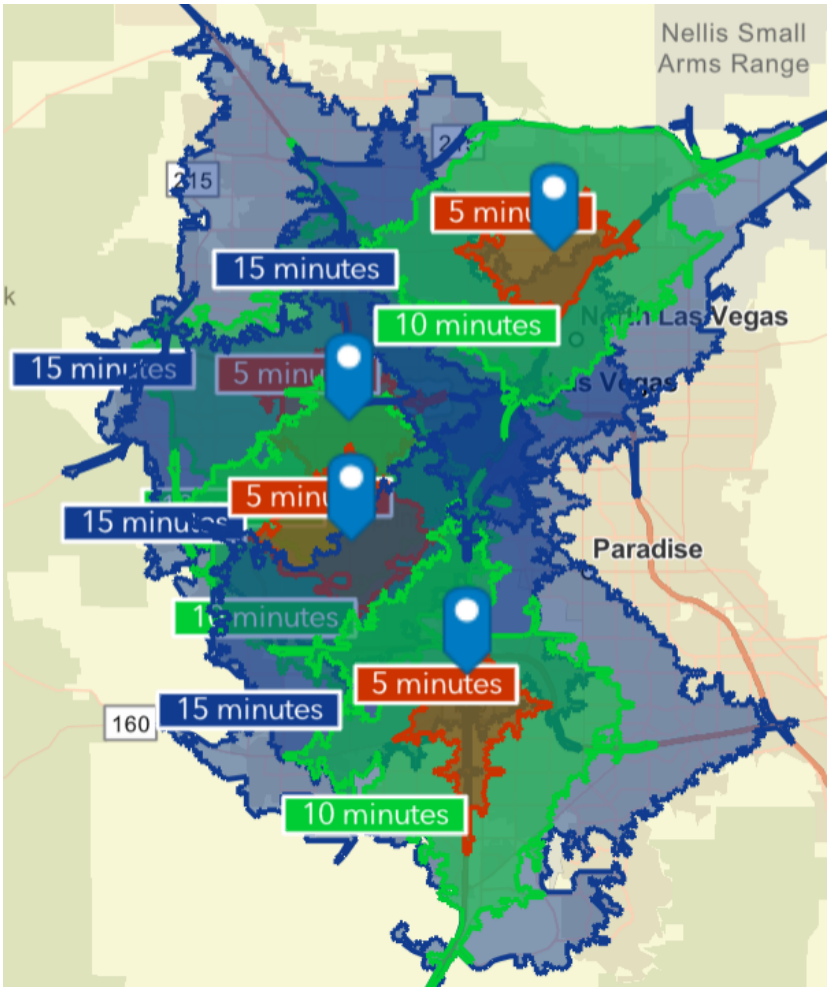


Source: UNLV Lied Center for Real Estate

[4] Due to the driving distance for SafeNest client-employees of the proposed store, potential locations in Henderson were excluded from analysis.

These four micro-markets were then analyzed using ArcGIS Business Analyst to determine the market potential within a 15-minute drive of the center of each micro-market. Market research studies have found that urban consumers are likely to travel 15 minutes or less to make most purchases.[5] Figure 5 displays the location of the micro-markets and their respective radii (measured in drive time; blue regions represent 15-minute drive times).

Figure 5: Six Prospective Micro-Market Areas



Source: Esri ArcGIS Business Analyst

[5] See, for example, "The Impact of Retail Proximity on Consumer Purchases," Access Development, 2017, The Effect of Proximity on Consumer Spending Webinar

A number of demographics have been shown to be predictive of thrift store shoppers and donors.[6] For example, academic research has found that:

- Customers ages 35 and older are significantly more likely to be net shoppers ("overall, I shop more than I donate") than respondents in the 18 to 34-year-old range, who are more likely to be net donors ("overall, I donate more than I shop").
- Married customers are more likely to be net donors.

Consequently, micro-markets with higher HH incomes in the 18 to 34-year-old age bracket are more likely to see higher value donations. This is especially true if there is a relatively high percentage of married HHs.

To evaluate the micro-markets on these and other factors, the four areas were compared using demographic and market research data obtained from Esri. Table 1 below displays this comparison (color indicates relative magnitude by row, not column).

Table 1: Demographic Comparison, Prospective Micro-Market Areas

	Zip Codes			
Donor Metrics	**89030-031**	**89119-139**	**89103-147**	**89107-145**
2028 Median HH Income, 15-24 ($000s)	$42	$55	$41	$38
2028 Median HH Income, 25-34 ($000s)	$70	$89	$67	$66
2028 Average HH Income, 15-24 ($000s)	$55	$71	$55	$51
2028 Average HH Income, 25-34 ($000s)	$90	$123	$94	$91
% Difference Between Average and Median HH Income, 25-34	29%	38%	40%	38%
2023 Married Population (000s)	101	80	109	150
Shopper Metrics	**89030-031**	**89119-139**	**89103-147**	**89107-145**
2023 Discount Dept. Store Clothes Just as Good (Adults, 000s)	143	171	174	225
2023 More Likely to Buy Brands Supporting a Cause (Adults, 000s)	48	55	58	75
2023 Shop Favorite Stores Because of Prices (Adults, 000s)	60	68	70	91
Sum*	**251**	**294**	**302**	**391**

Sources: Esri ArcGIS Business Analyst, U.S. Census Bureau

[6] See, for example, Montgomery, Robert D. and Mitchell, Mark (2014) "Examining the Demographic Profiles of Thrift Store Donors and Thrift Store Shoppers," *Atlantic Marketing Journal*: Vol. 3 : No. 1 , Article 1.

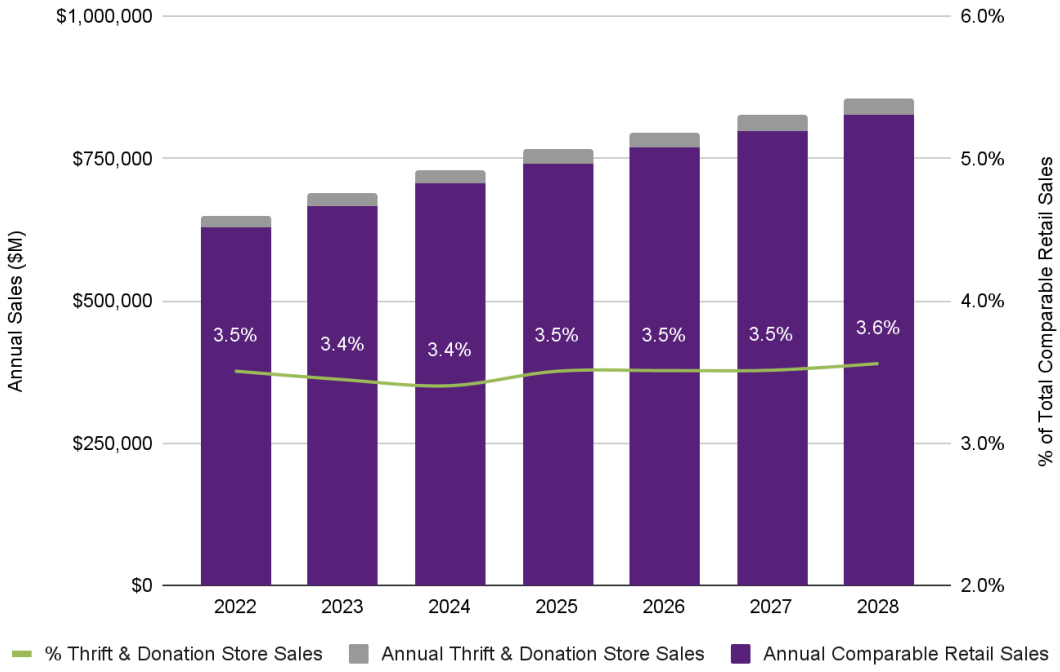
**Note: Because there may well be overlap between the shopper population in the three categories, the sum should be understood as relative strength not absolute number of individuals.*

As shown in Table , the 89107-89145 micro-market may be the strongest in terms of customer demand but may not be as strong as the other three in terms of donated items; the 89119-89139 micro-market is likely to be the strongest for donated items, but has somewhat lower demand for thrift & donation store items as measured by customer surveys (i.e., number of adults who "strongly agree" with the three statements in Table 1). A more balanced micro-market like 89103-147 also has potential, depending on other factors (consumer spending patterns, average asking rents for retail space, etc.). The "% Difference Between Average and Median HH Income, 25-34" in the table indicates the percent that the average HH income of 25 to 34-year-olds exceeds the median. A high percentage indicates that there are *outliers* in the micro-market whose HH income is significantly higher than the median; these HHs represent potential donors of high value items to a SafeNest store.

Next, consumer spending patterns were analyzed for the four micro-market areas. Although consumer spending at thrift & donation stores in the Las Vegas Valley is not available, specifically, national trends are also informative. Figure 6 displays these trends from 2022 through 2028. Note: "Comparable Retail Sales" in Figure 6 means sales of items most commonly found in thrift & donation stores:

- Clothing & accessories
- Furniture & home furnishings
- Electronics & appliances
- Sporting Goods, Hobby, Books, and Music

Figure 6: Thrift & Donation Store Sales as a Percentage of Total Comparable Retail Sales, 2022 - 2028, United States[7]



Sources: GlobalData 2023 Market Sizing and Growth Estimates (from ThredUP), Woods & Poole Economics

Although annual thrift & donation store sales are expected to grow by 28 percent between 2023 and 2028 (from $23B to $29.4B, respectively), because of the expected growth in all retail spending in the U.S., the percentage of thrift & donation store sales is expected to remain constant at approximately 3.5 percent. Applying the 3.5 percent thrift & donation store sales to demographics and consumer spending estimates for the micro-market areas yields the following insights shown in Table 2 below.

[7] Annual Thrift & Donation Store Sales for 2028 were estimated using growth trends from 2022 through 2027 shown in Figure 3.

Table 2: Projected Thrift & Donation Store Sales, 2023 and 2028, Micro-Market Areas

	Zip Codes			
Thrift & Donation Store Sales Estimates	**89030-031**	**89119-139**	**89103-147**	**89107-145**
Spending on apparel, 2028, 15-min radius	$398,300,000	$711,400,000	$670,700,000	$806,200,000
Spending on household items & furniture, 2028, 15-min radius*	$215,800,000	$394,300,000	$367,600,000	$440,400,000
Spending on electronics, & major appliances, 2028, 15-min radius	$162,400,000	$293,500,000	$272,500,000	$328,400,000
Spending on books and other, 2028, 15-min radius*	$105,800,000	$197,900,000	$179,900,000	$213,400,000
Total comparable retail spending, 2028, 15-min radius	**$882,300,000**	**$1,597,100,000**	**$1,490,700,000**	**$1,788,400,000**
Percent of comparable retail spending at Thrift & Donation Stores	3.5%	3.5%	3.5%	3.5%
Estimated Thrift & Donation Store spending, 2028, 15-min radius	**$31,000,000**	**$56,100,000**	**$52,300,000**	**$62,800,000**
Households, 2028, 15-min radius	209,500	289,100	292,700	365,200
Thrift & Donation Store Sales per HH, 2023	**$124**	**$163**	**$151**	**$145**
Thrift & Donation Store Sales per HH, FY2025**	**$131**	**$172**	**$159**	**$153**
Thrift & Donation Store Sales per HH, 2028	**$148**	**$194**	**$179**	**$172**
Five-Year Compound Annual Growth Rate	3.5%	3.6%	3.5%	3.4%

Sources: Esri ArcGIS Business Analyst, U.S. Bureau of Labor Statistics Consumer Expenditure Surveys, Woods & Poole Economics

**Note: Household items include household textiles, rugs, housewares and small appliances. Other items include toys & games and sports & exercise equipment.*

***Note: Estimated by Consultant for SafeNest's FY2025 using Esri's growth projections through 2028.*

Comparing Table 2 with Figure 3 (Projected Growth in Thrift & Donation Store Sales per HH, 2022 - 2028, United States), the reader will note that the highest expected 2028 spending per HH among the four micro-markets ($194) is below the national per HH projection in Figure 3, so the $194 is likely a conservative estimate. One reason for the difference is that the retail categories (from Woods & Poole) used to estimate the 3.5 percent spending at thrift & donation stores are broader/more general than the retail category projections provided by Esri (i.e., there is an imperfect fit between the two datasets).

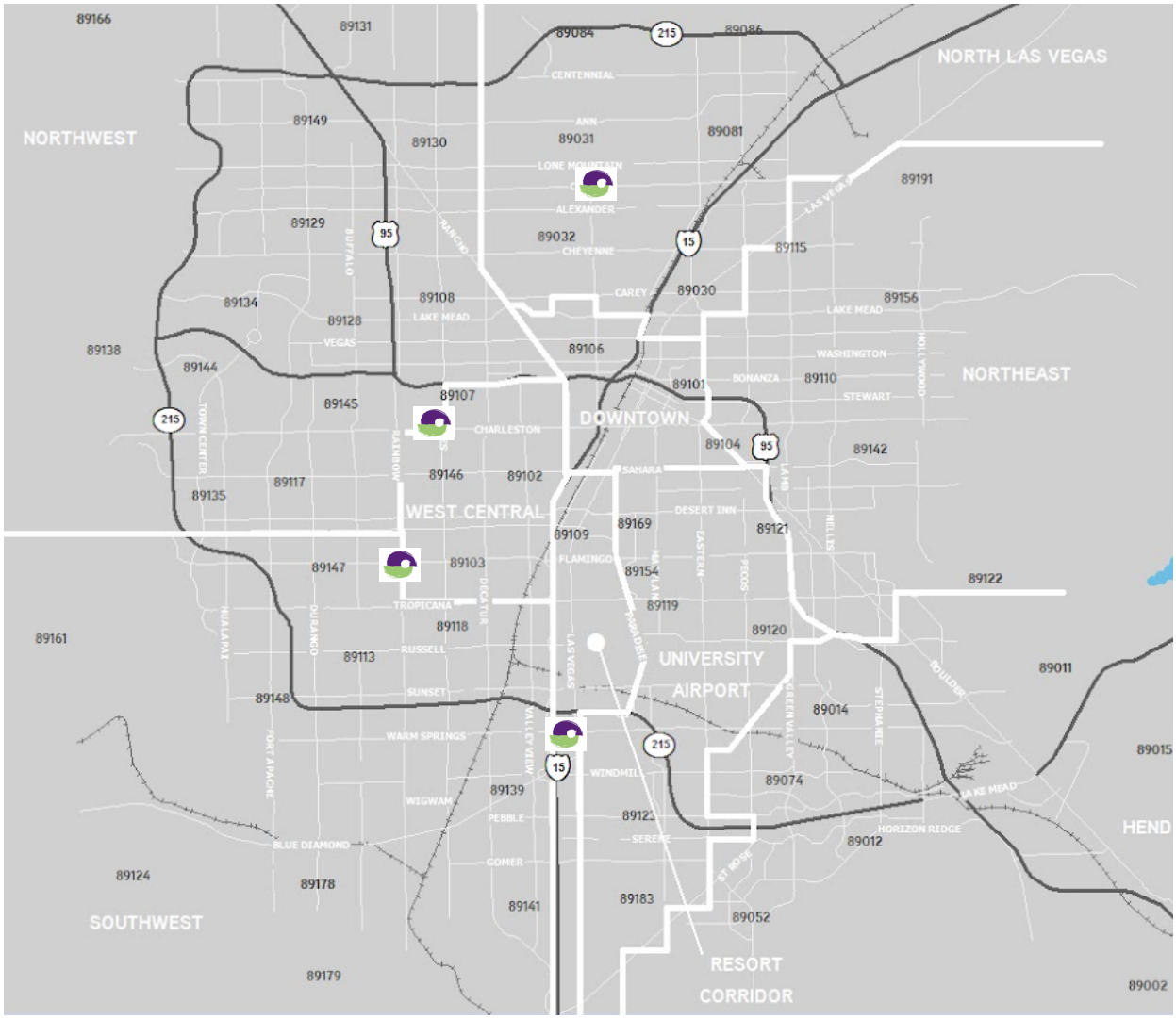
Store Size and Occupancy Costs (Rent and Utilities)

According to store data provided by Goodwill of Southern Nevada ("Goodwill"; source: COO, John Stoddard), one of Goodwill's stores with the highest sales per square foot ("PSF") of sales floor ($257 in FY22) has approximately 12,000 square feet ("SF") of sales floor and

5,000 SF of non-merchandise space (receiving/sorting, checkout, bathrooms, etc.), for a total of approximately 17,000 SF. In keeping with SafeNest's staffing estimates provided to the Consultant, 17,000 SF was selected as the starting point for the financial analysis that culminates in Section 3.

Average asking rent data for leasable retail inventory was obtained from Colliers Las Vegas, whose Las Vegas Valley submarkets are displayed in Figure 7 below along with the centers of the four micro-market areas (marked with the SafeNest logo).

Figure 7: Colliers Las Vegas Retail Submarkets



Source: Colliers Las Vegas

Colliers categorizes retail inventory into five types described as follows:

- Community Center (CC): Retail centers anchored by supermarkets, drug stores and *discount department stores*. Tenants include *off-price retailers* selling apparel, *home furnishings*, toys, electronics or sporting goods.
- Neighborhood Center (NC): Retail centers anchored by supermarkets and drugstores. Neighborhood centers are intended for day-to-day convenience shopping.
- Power Center (PC): Retail centers dominated by several large anchors including *discount department stores, off-price stores*, warehouse clubs or "category killers". Power centers generally do not include much inline space.
- Strip Center (SC): Unanchored retail centers that are 20,000 square feet in size or larger.
- Freestanding (FR): Freestanding retail buildings that are *10,000 square feet in size or larger*.

Based on the proposed use and approximate size for a SafeNest store, the three most suitable subtypes are Community Centers, Power Centers, and Freestanding retail.[8] Table 3 below displays the average asking rent and estimated occupancy costs for a 17,000 SF store, by subtype, located in one of five Las Vegas Valley retail submarkets.

[8] Strip Center inventory is too large, on average, and Neighborhood Centers generally lack the discount department stores and off-price retailers that share some of the same customers with thrift & donation stores (i.e., retail symbiosis). See, for example, Parsons, Elizabeth, "Charity retail: Past, present and future," *International Journal of Retail & Distribution Management* 30, no. 12 (2002): 591.

Table 3: Average Occupancy Costs per Month by Retail Subtype, Submarket, and Micro-Market Area[9]

	Zip Codes						
Micro-Market Areas	**89030-031**	**89119-139**		**89103-147**		**89107-145**	
Retail Subtype	**North Las Vegas**	**University/ Airport**	**South-west**	**South-west**	**West Central**	**West Central**	**North-west**
Power Center	$2.25	$2.47	$2.92	$2.92	$1.57	$1.57	$2.50
Community Center	$1.95	$1.45	$2.17	$2.17	$1.67	$1.67	$2.42
Freestanding	$1.50	$1.75	$3.25	$3.25	$1.62	$1.62	n/a
Utilities, Common Area Maintenance, and Signage							
Utilities at $0.178 per SF per month	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
Common Area Maintenance ($0.15 per SF per month)	$2,550	$2,550	$2,550	$2,550	$2,550	$2,550	$2,550
Monthly charge for signage	$250	$250	$250	$250	$250	$250	$250
Total monthly expense for 17,000 SF of retail space*							
Power Center	$45,963	$49,890	$57,922	$57,922	$33,825	$33,825	$50,425
Community Center	$40,608	$31,683	$44,535	$44,535	$35,610	$35,610	$48,997
Freestanding	$32,575	$37,038	$63,813	$63,813	$34,717	$34,717	n/a

Sources: Colliers Las Vegas, SafeNest

**Note: Including real estate taxes of 5%.*

Given the thrift & donation store sales estimates shown in Table 2, combined with the occupancy cost estimates shown in Table 3, the following micro-market areas are likely to see the highest net income for a new thrift & donation store:

- **89119-89139** with a store in a University/Airport Community Center or Freestanding retail space ($1.45 - $1.75 per SF/mo.)
- **89103-89147** with a store in a West Central retail space ($1.57 - $1.67 per SF/mo)
- **89107-89145** with a store in a West Central retail space ($1.57 - $1.67 per SF/mo)

Consequently, an approximately 17,000 SF store in the 89119-89139 micro-market area located within a Community Center was chosen as a starting point for the gross revenue projections, given this micro-market area and retail subtype's potential for higher net income. The other two micro-market areas may also be promising locations, depending on the size and asking rate of available inventory for lease at the time.

[9] Average asking rent is quoted as triple-net (NNN), a type of lease agreement where the tenant or lessee agrees to pay all the expenses of the property, including real estate taxes, building insurance, and maintenance, in addition to the cost of rent and utilities.

Additional assumptions in the calculation of expected gross sales per year are as follows:

1. By the store's opening in 2024, annual sales per HH grow to $172 (see Table 2).
2. 17,000 SF of retail space, comprised of 12,000 SF of sales floor and 5,000 SF of non-merchandise space.
3. Estimated gross sales per sales floor SF for the first year (2022 dollars), based on Goodwill's experience (Source: John Stoddard, COO). As of 2022, Goodwill saw new store sales per sales floor SF "between $125 and $150, depending on the demographics of the location." It is the Consultant's opinion that $178 PSF in 2024 dollars (see below) is achievable if:
    a. one of the three best micro-markets is selected (see Table 2),
    b. the store can obtain high quality items from pickups (which Goodwill does not do), consistent with the strategy described in this Study, and
    c. the store receives more usable merchandise than it can display on the sales floor, which it can then wholesale to Savers or Goodwill.

Table 4 displays the expected gross sales per year based on these assumptions. To allow ratio comparisons with Savers' financial statements, *net sales* has been assumed to be approximately equal to gross sales; indeed, many if not most thrift & donation stores do not allow returns, which constitute the difference between gross and net sales.

Table 4: Annual Sales Estimates for a SafeNest Store, FY2025

SALES ESTIMATES (FY2025)	
AVERAGE ANNUAL SALES PER CUSTOMER (HOUSEHOLD)	$172
AVERAGE UNIT RETAIL PRICE	$4.50
AVERAGE UNITS SOLD PER CUSTOMER PER YEAR	38
CUSTOMERS PER YEAR (HOUSEHOLDS)	12,200
WHOLESALE REVENUE FROM UNPROCESSED ITEMS	$40,000
ANNUAL NET SALES	**$2,130,000**
SALES DAYS PER YEAR (6 DAYS PER WEEK)	312
NET SALES PER DAY	**$6,830**
SQUARE FEET OF SALES FLOOR	12,000
GROSS SALES PSF PER YEAR (2024 DOLLARS)	$178

Sources: Esri ArcGIS Business Analyst, Savers, Goodwill of So. NV

2. Internal Operations

- *If SafeNest limited pickups to the Strip (lost & founds) and high-income zip codes, would two trucks with 2 or 2.5 drivers per week be enough to meet the net revenue goals?*
- *How could SafeNest best monetize unsold merchandise?*

Trucks

The micro-market areas chosen in Section 1 were selected because they are located on the border between high-income zip codes and lower-income zip codes, increasing the likelihood of in-store donations from the higher-income zip codes. Furthermore, the 89119-89139 micro-market was selected in Section 1 partly because its predictors of donations (median and average HH income, ages 15 to 34) are the highest of the four micro-market areas.

The following assumptions were used to estimate collections by truck for a SafeNest store as well as annual sales from those collections:

- Each SafeNest truck is currently collecting about 16,000 lbs. of miscellaneous items per month (3,700 lbs. per week) and 32,000 lbs. of soft items per month (7,400 lbs. per week)
- Approximately 85 percent of donated items are “usable,” i.e., could be displayed on the sales floor.
- The ratio of soft items to miscellaneous items is approximately 2:1 by pound.
- Conservative sales yield of $1.38 per pound: according to Savers’ 10-Q SEC filing, Savers stores saw a sales yield of $1.38 per pound for Q2 2022 but increased this sales yield to $1.49 by Q2 2023. Savers defines sales yield as “retail sales generated per pound of processed volume.” Processed volume refers to goods received by Savers, *excluding furniture and other large items, that were placed on the sales floor*, i.e., displayed for sale, not necessarily sold. Savers indicates that approximately 50 percent of its textile items displayed are eventually sold to shoppers; therefore, its sales per pound *sold* for these items could be closer to $3.00 for 2023.

Based on these assumptions, the Consultant prepared the analysis of truck collections shown in Table 5 below. As shown there, SafeNest could likely realize over $1.3 million in

sales from donations collected with two trucks, almost $1.7 million with 2.5 trucks, and over $2 million with three trucks.

Table 5: Estimated Truck Collections and Associated Annual Sales (Retail and Wholesale) from Processed Items (i.e., Usable)

Per Truck Calculation	Collected by Truck/Week (lbs.)	Collected by Truck/Year (lbs.)	85% Usable (lbs.)	Sales Yield/ Pound	Sales Yield/Year
Misc	3,700	192,400	163,540	$1.38	$226,000
Soft	7,400	384,800	327,080	$1.38	$451,000
Total	**11,100**	**577,200**	**490,620**		**$677,000**
Two or More Trucks	**Collections/Week (lbs.)**	**Collections/Year (lbs.)**	**85% Usable (lbs.)**	**Sales Yield/ Pound**	**Sales Yield/Year**
Two Trucks	22,200	1,154,400	981,000	$1.38	$1,350,000
2.5 Trucks	**27,750**	**1,443,000**	**1,226,000**	**$1.38**	**$1,690,000**
Three Trucks	33,300	1,731,600	1,472,000	$1.38	$2,030,000

Sources: SafeNest, Savers

Notes: Assumes three-month turnover on inventory. Sales Yield per Pound is a weighted average price (disclosed by Savers in its 10-Q) per pound of processed (usable) inventory, both sold and unsold.

In addition to these collections by truck, SafeNest would continue to see donations to its pods around the Las Vegas Valley and to the store itself. Furniture and major appliances, in particular, are not reflected in Table 5 above since they would not be eligible for pickup by truck, but would be accepted as donations to the storefront and are included in Table 6 below.

Unsold Merchandise

As indicated above, Savers disclosed in its most recent 10-Q that about 50 percent of its "pounds processed" is eventually sold to retail store customers. According to the company, Savers sells "the majority of textiles, shoes and books unsold at retail to our wholesale customers (predominantly comprised of textile graders and small business owners)." For the six-month period ending July 1, 2023, Savers' wholesale revenue was $36.9M, approximately 5.1 percent of its total net sales revenue ($724.8M) across 318 stores. Table 6 below displays Savers' per store revenue as well as the calculation of retail revenue and wholesale revenue on unsold and unusable (unprocessed) merchandise that a SafeNest store could expect; Table 6 also shows estimated revenue from the sale of furniture and

large items (major appliances) donated to the storefront. Table 7 displays the calculation of the furniture and large item revenue estimate.

Regarding textiles not suitable for reuse as secondhand clothing, Savers indicates that these are "repurposed into other textile items (e.g., wiping rags) and post-consumer fibers (e.g., insulation, carpet padding), further reducing waste." Research into other thrift & donation store practices reveals that some thrift & donation stores compact unsellable textile donations into 600-pound to 1,600-pound bales and sell them for rag materials for 20 to 25 cents per pound (in 2024 dollars).[10] A used textile baler can be procured for less than $7,000 and has been included in the startup costs in Section 3.[11]

Table 6: Estimated Revenue from Unsold and Unprocessed Merchandise (Incl. Furniture and Large Items), 2.5 Trucks

		SafeNest Store		
Unsold and Unusable Merchandise Sales Calculation	**Annualized Savers 2023 per Store Data (M)***	**Revenues (FY2025)**	**Pounds of Inventory**	**Price/Pound**
a. Pounds Processed	3.1			
b. Sales Yield per Pound Processed	$1.49			
c. Revenue from Processed Items (Sold and Unsold) = a * b	$4.6	$1,690,000	1,226,000	$1.38
d. Revenue from Furniture and Large Items Sold**	undisclosed	$400,000	unknown	
e. Wholesale Revenue from Unprocessed Items	$0.16	$40,000	217,000	$0.20
f. Total Net Sales = c + d + e	**$4.8**	**$2,130,000**		
g. Total Wholesale Revenue	$0.24	$340,000	830,000	$0.41
h. Wholesale Revenue from Unsold Items (included in c.) = g- e	$0.08	$300,000	613,000	$0.46

Sources: Savers, SafeNest, Consultant's calculations

**Note: Savers' amounts in millions except for Sales Yield per Pound Processed. Also, Sales Yield for Savers' Q2 2023 was $1.49, eleven cents higher than Savers' Q2 2022 Sales Yield ($1.38).*

***Note: Sales revenue from furniture and large items sold is estimated in Table 7. Savers does not include these items in processed inventory.*

FY2025 revenue from the sale of furniture and large items ($400,000) was estimated by combining inventory category percentages (Source: ThredUp's 2018 Resale Report) with

[10] Stall-Meadows, Celia, and Gina Peek, "Recycled household textiles and clothing," Oklahoma Cooperative Extension Service, 2009.
[11] All Used Textile Vertical Balers listing for sale | Recyclingbalers.com

retail projections for spending on furniture and major appliances, as shown in Table 7 below.

Table 7: Analysis of Resale Inventory Category Spending by Micro-Market Area

Zip Codes	89030-031	89119-139	89103-147	89107-145
Estimated Thrift & Donation Store spending, 2028, 15-min radius	$31,000,000	**$56,100,000**	$52,300,000	$62,800,000
Proportion of Thrift & Donation Store spending on apparel, 2028 (49%)	$15,200,000	$27,500,000	$25,600,000	$30,800,000
Proportion of Thrift & Donation Store spending on household items & furniture, 2028 (11%)	$3,400,000	$6,200,000	$5,800,000	$6,900,000
Proportion of Thrift & Donation Store spending on furniture, 2028	*$2,400,000*	***$4,300,000***	*$4,000,000*	*$4,800,000*
Proportion of Thrift & Donation Store spending on electronics & major appliances, 2028 (20%)	$6,200,000	$11,200,000	$10,500,000	$12,600,000
Proportion of Thrift & Donation Store spending on major appliances, 2028	*$3,600,000*	***$6,400,000***	*$6,000,000*	*$7,200,000*
Proportion of Thrift & Donation Store spending on books and other, 2028 (20%)	$6,200,000	$11,200,000	$10,500,000	$12,600,000
Spending on furniture and major appliances as a percentage of total estimate, 2028	*19%*	***19%***	*19%*	*19%*

Sources: ThredUp, Esri ArcGIS Business Analyst

As shown in Table 7, consumer spending on furniture and major appliances in 2028 is expected to comprise approximately 19 percent of total thrift & donation store consumer spending in the four micro-market areas. Applying this percentage to the projected Total Net Sales for a SafeNest store (Table 6, line f.) results in $400 thousand in sales revenue from furniture and large items (Table 6, line d.).

Given the strategy of making pickups/collections from the Strip and high-income neighborhoods, the Consultant has assumed that no meaningful fees connected with dumping unsellable items would be incurred by a SafeNest store. Savers' financial statements indicate that it has little to no dumping costs.

3. Financials (Profitability)

- *What are the most likely startup costs for a SafeNest store?*
- *How long would it take for a SafeNest store to be more profitable than the present Savers contract?*

To estimate the likely startup costs for a SafeNest store, the Consultant relied upon

- estimates and assumptions provided by SafeNest,
- audited financial statements from Goodwill and SafeNest,

- information provided by Goodwill (COO, John Stoddard), and
- the Consultant's own research.

Table 8 displays the estimates and assumptions made in calculating the start up costs.

Table 8: Startup Cost Estimates for a 17,000 SF SafeNest Store

Expenses	Estimate	Source
Store Wages to Staff-Up (Floor Staff & Supervisors, 1.5 months)*	$94,000	SafeNest estimates 1.5 months of store wages to staff up
Store Wages (Director, 1 month)	$5,400	SafeNest estimates one month to prepare for opening
Payroll Taxes and Benefits for Staff-Up	$19,500	SafeNest
Total FF&E	**$210,000**	Goodwill ($175k in 2019 dollars–the year of most recent store opening)
Racks	$17,600	SafeNest
Shelving	$92,400	SafeNest
Sorting Tables	$6,000	SafeNest
Bins Roller/Storage	$6,900	SafeNest
Hangers	$4,000	SafeNest
Check Out Cashier Stations	$6,000	SafeNest
Shopping Carts & Baskets	$15,600	SafeNest
Baler	$7,000	Used textile balers can be procured for under $7,000
Building Signage	$30,000	SafeNest
Other FF&E	$24,500	Difference between Goodwill estimate and itemized FF&E above
Leasehold Improvements**	$60,000	Goodwill financial statements
Lost Revenue from Savers (1 month)	$35,300	1/12th of FY2023 Net Income from Savers contract
Rent, CAM, Property Tax, and Signage (2 months)	$57,000	Goodwill estimates approximately 2 months to open
Utilities (2 months)	$6,000	SafeNest utilities estimate
Grand Opening Advertising	$15,000	SafeNest
Alarm System	$17,000	SafeNest, based on current expenses
POS Software	$520	SafeNest
Contingency (10%)	$52,000	
Total	**$572,000**	

Sources: SafeNest, Goodwill, the Consultant

**Note: Expenses for drivers, trucks, and inbound call agents have not been included as these would be existing expenses prior to the store opening, not expenses incurred because of the opening.*

***Note: The leasehold improvement expense depends greatly on the quality of the retail space leased by SafeNest for the store. The $60k estimate was derived by taking Goodwill's 2019 Leasehold Improvements value from its financial statements divided by Goodwill's total rent expense for operating leases in 2019. This $0.18 per dollar of rent expense was then multiplied by SafeNest's projected rent expense of $344k.*

Profitability

Assuming these startup expenses, the Consultant prepared pro forma financials for Fiscal Year ("FY") 2025, likely the first full FY of operations of a SafeNest store. Table 9 displays a breakeven analysis for FY2025, using the assumptions covered in Sections 1 and 2 of this Study as well as expense assumptions (wages, staffing, utilities, etc.) provided to the Consultant by SafeNest.

Table 9: Breakeven Analysis for a SafeNest Thrift Store, FY2025

SALES ESTIMATES (FY2025)	
AVERAGE ANNUAL SALES PER CUSTOMER (HOUSEHOLD)	$172
AVERAGE UNIT RETAIL PRICE	$4.50
AVERAGE UNITS SOLD PER CUSTOMER PER YEAR	38
CUSTOMERS PER YEAR (HOUSEHOLDS)	12,200
WHOLESALE REVENUE FROM UNPROCESSED ITEMS	$40,000
ANNUAL NET SALES	**$2,130,000**
SALES DAYS PER YEAR (6 DAYS PER WEEK)	312
NET SALES PER DAY	**$6,830**
SQUARE FEET OF SALES FLOOR	12,000
GROSS SALES PSF PER YEAR (2024 DOLLARS)	$178
VARIABLE COSTS	
FLOOR SUPERVISOR WAGES	$53,000
FLOOR STAFF WAGES	$699,000
DRIVER WAGES (2.5)	$88,400
VARIABLE WAGE PAYROLL TAXES	**$74,438**
VARIABLE EMPLOYEE BENEFITS (10.7%)	**$90,184**
TRUCKS (2.5)	$37,170
GAS	$21,000
TOTAL VARIABLE COSTS	**$1,063,200**
GROSS MARGIN	**$1,066,800**
CONTRIBUTION MARGIN PER CUSTOMER (REDUCTION IN FIXED COSTS)	**$84.49**
AVG. VARIABLE COSTS PER DOLLAR SALES	**$0.50**

FIXED COSTS PER YEAR	
INBOUND CALL AGENT WAGES (2 STAFF)	$71,000
DIRECTOR WAGES	$65,000
FIXED WAGE PAYROLL TAXES	**$12,046**
FIXED EMPLOYEE BENEFITS (10.7%)	**$14,552**
RENT, COMMON AREA MAINTENANCE, PROPERTY TAX, AND SIGNAGE	$344,190
UTILITIES	$36,000
INSURANCE	$10,600
SOFTWARE	$8,000
TAGS	$2,000
HANGERS	$5,000
MARKETING	$15,000
UNIFORMS	$1,080
TOTAL FIXED COSTS PER YEAR	**$584,500**
NET PROFIT (LOSS)	**$482,300**
RESULTS	
BREAKEVEN POINT (CUSTOMERS PER YEAR):	**6,920**

Sources: Esri ArcGIS Business Analyst, Goodwill, SafeNest, the Consultant

Extending the breakeven analysis to future fiscal years results in the profitability projection in Table 10 below. In addition to the assumptions already covered above, further assumptions in Table 10 are as follows:

- Customer volume grows at 6.5 percent annually. This is a conservative estimate based on the annual sales growth rate (10 percent) of the comparably-sized Goodwill store (described in Section 1) between 2020 and 2022 less the projected annual growth (3.5 percent) in Thrift & Donation Store Sales per HH shown in Table 2 (since sales will also grow from the increased spending per HH already reflected in line b. of Table 9).
- Average variable costs per dollar sales ($0.50; see Table 9) remain relatively constant over ten years, growing only with inflation at 3 percent annually.
- Net income from the current contract with Savers (the *opportunity cost*) would remain relatively constant over ten years, growing only 3 percent annually with inflation.

Key Observations from the Profitability Analysis

As shown in Table 10, a SafeNest store could be expected to surpass the profitability of the current contract with Savers in FY2029, after accounting for the opportunity cost of ending that contract (it is important to remember that the loss of approximately $500 thousand in FY2025, line k. is a loss of cash flow, not a reduction of reserves of that amount). The Net Income generated from the store between FY2031 and FY2035 could surpass $2.6 million, $2 million in 2024 dollars (Net Present Value). Furthermore, this $2 million represents a 39 percent annual return on the FY2025 investment ("ROI") over ten years.[12] Given SafeNest's mission and the opportunity to employ SafeNest clients that a SafeNest store provides, this $2 million and 39 percent ROI should be understood as the potential return on the risk taken to open a SafeNest store in pursuit of that mission.

[12] This is the Internal Rate of Return over ten years of the cash flows in line k. of Table 10.

Table 10: Profitability Projection for a SafeNest Store, Open Six Days per Week, FY2025 - FY2035

PROFITABILITY ANALYSIS	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
a. CUSTOMER VOLUME PER YEAR (HOUSEHOLDS)	12,200	13,000	13,800	14,700	15,700	16,700	17,800	19,000	20,200	21,500	22,900
b. AVERAGE ANNUAL SALES PER CUSTOMER (HOUSEHOLD)	$172	$178	$184	$191	$197	$205	$212	$219	$227	$235	$244
c. WHOLESALE REVENUE FROM UNPROCESSED ITEMS	$40,000	$44,000	$48,000	$53,000	$59,000	$65,000	$72,000	$80,000	$88,000	$97,000	$107,000
d. TOTAL SALES PER YEAR = a * b + c	$2,130,000	$2,354,000	$2,588,000	$2,853,000	$3,159,000	$3,485,000	$3,842,000	$4,250,000	$4,678,000	$5,157,000	$5,687,000
e. FIXED COSTS PER YEAR (ASSUMING 3% INFLATION)	$584,500	$602,035	$620,096	$638,699	$657,860	$677,596	$697,924	$718,861	$740,427	$762,640	$785,519
f. VARIABLE COSTS PER YEAR (ASSUMING 3% INFLATION)	$1,063,200	$1,210,250	$1,370,471	$1,556,153	$1,774,702	$2,016,673	$2,289,953	$2,609,054	$2,957,908	$3,358,617	$3,814,975
g. TOTAL COSTS PER YEAR = e + f	$1,647,700	$1,812,285	$1,990,567	$2,194,851	$2,432,562	$2,694,269	$2,987,877	$3,327,916	$3,698,335	$4,121,257	$4,600,495
h. NET INCOME (LOSS) = d - g	**$482,300**	**$542,000**	**$597,000**	**$658,000**	**$726,000**	**$791,000**	**$854,000**	**$922,000**	**$980,000**	**$1,036,000**	**$1,087,000**
i. OPPORTUNITY COST: 2023 NET INCOME FROM SAVERS CONTRACT (INCL. 3% INFLATION)	$424,000	$436,720	$449,822	$463,316	$477,216	$491,532	$506,278	$521,467	$537,111	$553,224	$569,821
j. ESTIMATED STARTUP COSTS	$572,000										
k. NET RETURN ON INVESTMENT = h - i - j	($513,700)	$105,280	$147,178	$194,684	$248,784	$299,468	$347,722	$400,533	$442,889	$482,776	$517,179
l. NET INCOME MARGIN = h / d	22.6%	23.0%	23.1%	23.1%	23.0%	22.7%	22.2%	21.7%	20.9%	20.1%	19.1%
m. SALES PER SQUARE FOOT OF SALES FLOOR (2022 DOLLARS)	$162	$174	$185	$199	$213	$228	$244	$261	$279	$298	$318
n. TRUCKS NEEDED	2.5	2.8	3.0	3.4	3.7	4.1	4.5	5.0	5.5	6.0	6.7
BREAKEVEN TIMELINE (CUMULATIVE)	($513,700)	($408,420)	($261,242)	($66,558)	$182,226	$481,694	**$829,416**	$1,229,950	$1,672,839	$2,155,615	$2,672,795
NET PRESENT VALUE (ASSUMING 3% INFLATION)	**$2,040,000**										
INTERNAL RATE OF RETURN	**39%**										

There are likely opportunities to reduce expenses, especially over time, which would increase the ROI of the proposed venture. One of those opportunities is operating days and hours of the store. The Assistance League of Las Vegas Thrift Shop, for example, is open only five days per week, Tuesday through Saturday, from 10am to 4pm. Because floor staff and floor supervisor wages are by far the largest expense for the venture, reducing these hours by one working day (approximately 17 percent) has the potential to increase the ROI of the investment over ten years with virtually the same Net Present Value (see Table 11).[13]

Customer demand does not change linearly with operating hours; if customers want to visit the store, most will plan to visit when the store is open. Some receipt of donated items to the storefront and donation processing can take place outside of operating days and hours (for wholesaling or online retail, for example), creating opportunities for monetizing unsold merchandise (see growth in Resale in Figure 1).

The projections in Table 11 below assume a 5-day operating week for the venture, reducing floor staff and supervisor wages by almost 17 percent. Annual customers, on the other hand, are reduced by only 6 percent in the table, to 11,500 per year. This equates to 44 customers per operating day in FY2025 instead of 39 (i.e., a difference of 5 per day). The breakeven year is one year earlier (FY2028) than in Table 10, resulting in an increase in ROI to 45 percent.

Table 12 displays the same projections but with a 4-day operating week, which reduces floor staff and supervisor wages by 33 percent. Annual customers are reduced by 16 percent to 10,250 per year, which equates to 49 customers per operating day in FY2025. If a SafeNest store could see this much store traffic in four operating days, then the venture could achieve roughly the same NPV and ROI as in the 6-day and 5-day projections. Based on $169 in annual thrift & donation store sales per HH in Figure 3 and approximately $1.7 million in annual sales reported by the Advocates Ending Domestic Violence (“AEDV”) store in Carson City in 2022, the AEDV store saw approximately 10,000 customers that year; this store has 9,000 SF of sales floor, three-quarters as much sales floor as the proposed SafeNest store used for the financial projections (12,000 SF; see Tables 10 - 12).

[13] While reducing the hours for floor staff and supervisors will reduce the available hours to employ clients of SafeNest, the store could always increase the number of operating days per week if customer demand exceeds the projections in this Study.

Table 11: Profitability Projection for a SafeNest Store, Open Five Days per Week, FY2025 - FY2035

PROFITABILITY ANALYSIS	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
a. CUSTOMER VOLUME PER YEAR (HOUSEHOLDS)	11,500	12,200	13,000	13,800	14,700	15,700	16,700	17,800	19,000	20,200	21,500
b. AVERAGE ANNUAL SALES PER CUSTOMER (HOUSEHOLD)	$172	$178	$184	$191	$197	$205	$205	$205	$205	$205	$205
c. WHOLESALE REVENUE FROM UNPROCESSED ITEMS	$40,000	$44,000	$49,000	$54,000	$60,000	$66,000	$70,000	$75,000	$80,000	$85,000	$90,000
d. TOTAL SALES PER YEAR = a * b + c	$1,970,000	$2,170,000	$2,390,000	$2,630,000	$2,900,000	$3,210,000	$3,420,000	$3,640,000	$3,890,000	$4,130,000	$4,400,000
e. FIXED COSTS PER YEAR (ASSUMING 3% INFLATION)	$578,500	$595,855	$613,731	$632,143	$651,107	$670,640	$690,759	$711,482	$732,826	$754,811	$777,456
f. VARIABLE COSTS PER YEAR (ASSUMING 3% INFLATION)	$888,800	$1,008,370	$1,143,862	$1,296,521	$1,472,503	$1,678,861	$1,842,303	$2,019,699	$2,223,181	$2,431,053	$2,667,674
g. TOTAL COSTS PER YEAR = e + f	$1,467,300	$1,604,225	$1,757,593	$1,928,663	$2,123,610	$2,349,501	$2,533,063	$2,731,181	$2,956,008	$3,185,865	$3,445,130
h. NET INCOME (LOSS) = d - g	**$502,700**	**$566,000**	**$632,000**	**$701,000**	**$776,000**	**$860,000**	**$887,000**	**$909,000**	**$934,000**	**$944,000**	**$955,000**
i. OPPORTUNITY COST: 2023 NET INCOME FROM SAVERS CONTRACT (INCL. 3% INFLATION)	$424,000	$436,720	$449,822	$463,316	$477,216	$491,532	$506,278	$521,467	$537,111	$553,224	$569,821
j. ESTIMATED STARTUP COSTS	$572,000										
k. NET RETURN ON INVESTMENT = h - i - j	($493,300)	$129,280	$182,178	$237,684	$298,784	$368,468	$380,722	$387,533	$396,889	$390,776	$385,179
l. NET INCOME MARGIN = h / d	25.5%	26.1%	26.4%	26.7%	26.8%	26.8%	25.9%	25.0%	24.0%	22.9%	21.7%
m. SALES PER SQUARE FOOT OF SALES FLOOR (2022 DOLLARS)	$153	$163	$175	$186	$200	$214	$221	$228	$236	$243	$251
n. TRUCKS NEEDED	2.4	2.6	2.9	3.1	3.5	3.8	4.1	4.4	4.6	4.9	5.3
BREAKEVEN TIMELINE (CUMULATIVE)	($493,300)	($364,020)	($181,842)	$55,842	$354,626	$723,094	$1,103,816	$1,491,350	$1,888,239	$2,279,015	$2,664,195
NET PRESENT VALUE (ASSUMING 3% INFLATION)	**$2,080,000**										
INTERNAL RATE OF RETURN	**45%**										

Table 12: Profitability Projection for a SafeNest Store, Open Four Days per Week, FY2025 - FY2035

PROFITABILITY ANALYSIS	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035
a. CUSTOMER VOLUME PER YEAR (HOUSEHOLDS)	10,250	10,900	11,600	12,400	13,200	14,100	15,000	16,000	17,000	18,100	19,300
b. AVERAGE ANNUAL SALES PER CUSTOMER (HOUSEHOLD)	$172	$178	$184	$191	$197	$205	$205	$205	$205	$205	$205
c. WHOLESALE REVENUE FROM UNPROCESSED ITEMS	$40,000	$44,000	$48,000	$53,000	$58,000	$64,000	$68,000	$73,000	$78,000	$83,000	$89,000
d. TOTAL SALES PER YEAR = a * b + c	$1,760,000	$1,940,000	$2,140,000	$2,360,000	$2,610,000	$2,880,000	$3,070,000	$3,270,000	$3,480,000	$3,700,000	$3,950,000
e. FIXED COSTS PER YEAR (ASSUMING 3% INFLATION)	$572,500	$589,675	$607,365	$625,586	$644,354	$663,684	$683,595	$704,103	$725,226	$746,983	$769,392
f. VARIABLE COSTS PER YEAR (ASSUMING 3% INFLATION)	$720,800	$818,335	$929,773	$1,056,230	$1,203,056	$1,367,364	$1,501,282	$1,647,047	$1,805,527	$1,977,253	$2,174,054
g. TOTAL COSTS PER YEAR = e + f	$1,293,300	$1,408,010	$1,537,138	$1,681,816	$1,847,410	$2,031,048	$2,184,877	$2,351,150	$2,530,753	$2,724,236	$2,943,446
h. NET INCOME (LOSS) = d - g	**$466,700**	**$532,000**	**$603,000**	**$678,000**	**$763,000**	**$849,000**	**$885,000**	**$919,000**	**$949,000**	**$976,000**	**$1,007,000**
i. OPPORTUNITY COST: 2023 NET INCOME FROM SAVERS CONTRACT (INCL. 3% INFLATION)	$424,000	$436,720	$449,822	$463,316	$477,216	$491,532	$506,278	$521,467	$537,111	$553,224	$569,821
j. ESTIMATED STARTUP COSTS	$572,000										
k. NET RETURN ON INVESTMENT = h - i - j	($529,300)	$95,280	$153,178	$214,684	$285,784	$357,468	$378,722	$397,533	$411,889	$422,776	$437,179
l. NET INCOME MARGIN = h / d	26.5%	27.4%	28.2%	28.7%	29.2%	29.5%	28.8%	28.1%	27.3%	26.4%	25.5%
m. SALES PER SQUARE FOOT OF SALES FLOOR (2022 DOLLARS)	$136	$146	$156	$167	$179	$192	$198	$205	$211	$218	$225
n. TRUCKS NEEDED	2.1	2.3	2.6	2.8	3.1	3.4	3.7	3.9	4.2	4.4	4.7

BREAKEVEN TIMELINE (CUMULATIVE)	($529,300)	($434,020)	($280,842)	($66,158)	$219,626	$577,094	$955,816	$1,353,350	$1,765,239	$2,188,015	$2,625,195
NET PRESENT VALUE (ASSUMING 3% INFLATION)	**$2,020,000**										
INTERNAL RATE OF RETURN	**39%**										

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