WILLIAMSON COUNTY CRISIS CENTER
(dba HOPE ALLIANCE)
(A NONPROFIT CORPORATION)

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2019

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)

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BROWN, GRAHAM & COMPANY
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Williamson County Crisis Center
Round Rock, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of Williamson County Crisis Center (dba Hope Alliance) (a nonprofit corporation) (the Organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

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

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

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

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

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Williamson County Crisis Center (dba Hope Alliance) as of December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2020 on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.

Brown, Graham & Company, P.C.

Austin, Texas
September 1, 2020

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

ASSETS

Current assets:		
Cash and cash equivalents	$	84,797
Contributions receivable		431,963
Prepaid expenses		6,986
Total current assets		523,746
Property and equipment, net (Notes 2 and 3)		718,820
Total assets	$	1,242,566

LIABILITIES AND NET ASSETS

Current liabilities:		
Accrued payroll	$	40,014
Accounts payable		44,219
Accrued compensated absences		19,134
Note payable - bank (Note 4)		89,777
Current portion of long-term debt (Note 3)		6,345
Total current liabilities		199,489
Long-term debt, net of current portion (Note 3)		14,021
Total liabilities		213,510
Net assets:		
Without donor restrictions		747,706
With donor restrictions (Note 6)		281,350
Total net assets		1,029,056
Total liabilities and net assets	$	1,242,566

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

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Support:			
Government grants	$ 192,100	$ 940,192	$ 1,132,292
Contributions and other grants	268,943	466,016	734,959
In-kind support (Note 8)	29,404	-	29,404
Revenue:			
Fundraising	116,369	-	116,369
Other income	3,799	-	3,799
Interest income	64	-	64
Net assets released from restrictions - satisfaction of purpose (Note 6)	1,193,434	(1,193,434)	-
Total support and revenue	1,804,113	212,774	2,016,887
Expenses:			
Program services:			
Family violence	1,111,256	-	1,111,256
Sexual assault education and crisis program	432,582	-	432,582
Support services:			
General and administrative	255,457	-	255,457
Fundraising	233,471	-	233,471
Total expenses	2,032,766	-	2,032,766
Changes in net assets	(228,653)	212,774	(15,879)
Net assets:			
Beginning of year	976,359	68,576	1,044,935
End of year	$ 747,706	$ 281,350	$ 1,029,056

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

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019

Cash flows from operating activities:	
Change in net assets	$ (15,879)
Adjustments to reconcile change in net assets	
to net cash flows from operating activities:	
Depreciation	54,885
(Increase) decrease in:	
Contributions receivable	(128,732)
Prepaid expenses	(2,717)
Increase (decrease) in:	
Accrued payroll	4,266
Accounts payable	29,692
Accrued compensated absences	4,199
Net cash flows from operating activities	(54,286)
Net cash flows from investing activities:	
Purchase of property and equipment	(101,345)
Net cash flows from financing activities:	
Principal payments on long-term debt	(6,080)
Advances from note payable - bank	145,591
Payment on note payable - bank	(55,814)
Cash flows from financing activities	83,697
Net decrease in cash and cash equivalents	(71,934)
Cash and cash equivalents:	
Beginning of year	156,731
End of year	$ 84,797
Supplemental disclosures of cash flow information:	
Interest paid	$ 3,276

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

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2019

	Program Services		Support Services		
	Family Violence	Sexual Assault Education and Crisis	General and Administrative	Development	Total Expenses
Personnel expenses:					
Salaries	$ 734,068	$ 292,527	$ 159,989	$ 146,656	$ 1,333,240
Payroll taxes	61,464	25,168	17,222	10,425	114,279
Other employee benefits	57,291	27,240	28,903	12,245	125,679
In-kind advocates (Note 8)	13,155	5,016	-	-	18,171
Total personnel expenses	865,978	349,951	206,114	169,326	1,591,369
Other expenses:					
Advertising	-	-	-	2,297	2,297
Client services	37,942	7,769	87	63	45,861
Service charges	1,889	736	1,568	10,149	14,342
IT services	12,307	4,509	3,664	-	20,480
Dues and subscriptions	7,451	2,522	3,650	2,351	15,974
Employee and volunteer relations	1,257	527	674	-	2,458
Insurance	8,768	4,083	1,478	1,772	16,101
Interest	1,591	441	1,245	-	3,277
Supplies (Note 8)	5,975	2,548	2,672	777	11,972
Telephone and internet	10,752	2,523	1,735	-	15,010
Postage and delivery	432	285	177	216	1,110
Printing and reproduction	2,656	834	532	-	4,022
Professional fees	28,326	11,967	5,399	3,957	49,649
Rent	44,720	17,126	8,186	3,438	73,470
Utilities	24,223	4,182	1,911	-	30,316
Repairs and maintenance	13,946	2,382	3,680	-	20,008
Security	1,612	266	1,224	-	3,102
Training and education	3,824	2,210	3,671	367	10,072
Travel	7,086	5,760	106	1,078	14,030
Fundraising (Note 8)	883	435	-	31,643	32,961
Total expenses before depreciation	1,081,618	421,056	247,773	227,434	1,977,881
Depreciation:	29,638	11,526	7,684	6,037	54,885
Total expenses	$ 1,111,256	$ 432,582	$ 255,457	$ 233,471	$ 2,032,766

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

WILLIAMSON COUNTY CRISIS CENTER
(A NONPROFIT CORPORATION)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:
Williamson County Crisis Center (dba Hope Alliance) (the Organization), a Texas nonprofit corporation, was incorporated on June 20, 1983. The Organization provides services at no charge to victims of family violence and sexual assault. These services include a 24-hour hotline, emergency shelter, counseling and support groups, educational programs, legal advocacy, and hospital accompaniment. The Organization is supported by government grants through local city, county and state grants, as well as grants and contributions from other nonprofit organizations and individuals.

Basis of accounting:
The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor-imposed restrictions are temporary in nature; these restrictions will be met by the actions of the Organization or by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, whereby the donor stipulates that resources be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions on the statement of net assets.

Donated services:
Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the year received.

Cash and cash equivalents:
The Organization considers all highly liquid investments purchased with initial maturities of three months or less to be cash equivalents.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Estimates:
The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Property and equipment:
Property and equipment are recorded at cost or at estimated fair value at the date of the gift. Donated property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Repairs and maintenance are charged to expenses. Renewals and betterments which add significantly to the utility or useful life of the asset are capitalized. Depreciation is provided using the straight-line method over either the estimated useful lives of the assets (for purchased or donated assets) or remaining lease term (for leasehold improvements) as follows:

Buildings and improvements	7 - 39 years
Furniture and fixtures	3 - 7 years
Leasehold improvements	4.5 years

Revenue recognition and allowance for doubtful accounts:
Revenue is recognized when earned. Contributions, including unconditional promises to give, are recorded at their net realizable values when received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. The Organization determines the allowance for doubtful accounts based on prior years' experience and management's analysis of possible bad debts. The Organization considers all contributions receivable to be fully collectible at December 31, 2019.

As of December 31, 2019, the Organization had received conditional promises to give totaling $567,956 for the family violence and sexual assault education and crisis programs.

Functional expenses:
The cost of providing family violence and sexual assault education and crisis program services as well as supporting activities is summarized on a functional expense basis in the statement of functional expenses. Expenses directly attributable to a specific program or supporting activity of the Organization are reported expenses of those functional activities. There are no functional expenses that require allocation between activities.

Advertising
The Organization expenses advertising costs as incurred. Advertising expense totaled $2,297 for the year ended December 31, 2019, which is included in development expenses on the statement of activities.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Federal income taxes:
The Organization has received an exemption from federal income taxes from the Internal Revenue Service under Internal Revenue Code Section 501(c)(3). In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the year ended December 31, 2019.

FASB ASC Section 740 requires extensive disclosures about uncertain tax positions. The requirements of this standard are applicable to nonprofit organizations. The Organization evaluates any uncertain tax positions using the provisions of FASB ASC 450. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management's judgment with respect to the likely outcome of each uncertain tax position. The Organization does not believe that it has engaged in any situation that would result in an uncertain tax position. As a result, management does not believe that any uncertain tax positions currently exist and therefore, no loss contingency has been recognized in the accompanying financial statements. The Organization's policy is to record any income tax related penalties and interest incurred as general and administrative expense. The Organization did not incur any income tax related penalties or interest during the year ended December 31, 2019.

Changes in accounting principles:
In August 2016, the FASB issued ASU 2016-15, *Statement of Cash Flows* (Topic 230). The update standardizes how certain transactions should be classified in the statement of cash flows. The Organization adopted ASU 2016-15 during the year ended December 31, 2019 using a retrospective method. There was no effect to any line items in the Organization's financial statements for the year ended December 31, 2019 due to the adoption of ASU 2018-08.

Recent accounting pronouncements:
In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This update, along with ASU 2016-08, *Revenue from Contracts with Customers (Topic 606)*, *Principal versus Agent Considerations (Reporting Revenue Gross versus Net),* ASU 2016-10*, Revenue from Contracts with Customers (Topic 606), Identifying Performance Obligations and Licensing, and* ASU 2016-12*, Revenue from Contracts with Customers (Topic 606), Narrow-Scope Improvements and Practical Expedients,* establishes a comprehensive revenue recognition standard. The updates require that revenue be recognized to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Additional disclosure is also required to enable financial statement users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. ASU 2014-09 is effective for annual reporting periods beginning after December 15, 2019. Management does not anticipate that adoption of this update will have a material effect on its financial statements and disclosures.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Recent accounting pronouncements - Continued:
In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which requires an entity that is a lessee to recognize the assets and liabilities arising from leases on the balance sheet. The amendments in ASU No. 2016-02 also require disclosures about the amount, timing and uncertainty of cash flows arising from leases. ASU No. 2016-02 is effective for annual reporting periods beginning after December 15, 2021 using a modified retrospective approach, and early adoption is permitted. Management is evaluating the effect this update will have on its financial statements and disclosures.

NOTE 2 - PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at December 31, 2019:

Buildings	$	128,000
Building and land improvements		747,856
Land		32,000
Furniture and fixtures		260,260
Leasehold improvements		86,673
Vehicles		16,626
Total property and equipment		1,271,415
Less: Accumulated depreciation		(552,595)
Property and equipment, net	$	718,820

NOTE 3 - LONG-TERM DEBT

The Organization has a 4.0% note agreement with a bank that is due in monthly principal and interest payments of $586, maturing in January 2023. The note is secured by a deed of trust on certain property and equipment. Scheduled annual principal payments on long-term debt are as follows:

Year ended December 31,		
2020	$	6,345
2021		6,604
2022		6,873
2023		544
Total	$	20,366

NOTE 4 - NOTE PAYABLE - BANK

The Organization maintains a revolving line of credit agreement with a financial institution with a limit up to $50,000 with interest payable monthly at 7.0%. There was no outstanding balance on this line credit as of December 31, 2019 and the account was closed on January 7, 2020.

During July 2019, the Organization entered into a promissory note agreement with a separate financial institution. The promissory note agreement is based on a revolving line of credit with a $100,000 limit and a maturity date in July 2020. The loan is collateralized by a commercial security agreement consisting of first lien security interest in the Organization's accounts and contributions receivable. The interest rate is the greater of Wall Street Prime rate plus one percent (1%) or six and one-half percent (6.5%) per annum. The outstanding balance on this line of credit is $89,777. The Organization is currently working with this financial institution to finalize a one year renewal of this $100,000 note.

NOTE 5 – LIQUIDITY AND AVAILABILITY

The Organization operates with a balanced budget and regularly monitors liquidity required to meet its operating needs and other financial commitments. The Organization has a goal to maintain cash on hand equal to three months of operating expenses, which averages approximately $147,800 a month. The Organization considers all expenditures related to its ongoing activities of providing family violence and sexual assault education and crisis program services in Williamson County as well as the conduct of activities that support these program services to be general expenditures.

Financial assets at year end:	
Cash and cash equivalents	$ 84,797
Contributions receivable	431,963
Prepaid expenses	6,986
Total financial assets	523,746
Less those unavailable for general expenditures within one year, due to:	
Donor-imposed purpose restrictions	(30,000)
Financial assets available to meet general expenditures over the next year	$ 493,746

NOTE 5 – LIQUIDITY AND AVAILABILITY

The Organization receives significant contributions and promises to give restricted by donors, and considers all but $30,000 of contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures in 2020.

The Organization also has a line of credit available to meet short-term needs (see Note 4).

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2019, net assets of $281,350 are restricted for the following purposes:

Shelter support	$	55,000
Capacity building		33,044
Counselor services		189,306
Computer and IT improvements		4,000
Net assets with donor restrictions	$	281,350

Net assets were released from restriction by incurring expenses satisfying the purposes as follows for the year ended December 31, 2019:

Shelter improvements and equipment	$	34,131
Shelter support		743,703
Specific client services and personnel costs		231,980
Capacity building		102,512
Counselor services		56,592
Security, computer and IT improvements		23,016
Nonresident support		1,500
Total net assets released from restrictions	$	1,193,434

NOTE 7 - OPERATING LEASE

In July 2014, the Organization entered into a fifty-two month lease agreement for 4,134 square feet office space. The operating lease commenced on September 1, 2014 and ended on December 31, 2018. During the year ended December 31, 2019, the Organization entered into a new operating lease agreement for a different office space within the same complex. Both lease agreements are with the same landlord. The new sixty-month lease was set to commence on March 1, 2019. However, the Organization continued its prior lease agreement on a month-to-month basis until the April 1, 2019 move-in at the new office space. Office lease expense in the amount of $65,400 is included in rent on the accompanying statement of functional expenses.

NOTE 7 - OPERATING LEASE - CONTINUED

At December 31, 2019, the future minimum lease payments are as follows:

Year ended December 31,		
2020	$	70,800
2021		70,800
2022		70,800
2023		70,800
2024		5,900
Total	$	289,100

NOTE 8 - IN-KIND SUPPORT AND EXPENSES

In-kind support and the corresponding expenses included in the statement of activities and statement of functional expenses, respectively, for the year ended December 31, 2019, is comprised of the following:

Support:		
In-kind support	$	29,404
Expenses:		
Advocates	$	18,171
Supplies		10,351
Fundraising		882
Total expenses	$	29,404

NOTE 9 – CONCENTRATIONS

The Organization receives the majority of its grants from state and federal agencies. During the year ended December 31, 2019, the Organization received $904,936 or 45% of its support and revenue from these grantors. Loss of this support due to reduced budget appropriations at state or federal levels or due to contract non-renewal could have a material impact on the Organization’s operations.

NOTE 10 - CONTINGENCIES

The Organization participates in numerous grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE 11 – DATE OF MANAGEMENT'S EVALUATION OF SUBSEQUENT EVENTS

Subsequent to year-end, the world-wide coronavirus pandemic broke out and the effects on the Organization cannot be determined at the present time. The Organization is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the Organization's financial position is not known.

On April 20, 2020, the Organization was granted a $300,800 loan under the Paycheck Protection Program (PPP) administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. The Organization is eligible for loan forgiveness of up to 100% of the PPP loan, upon meeting certain requirements. The Organization has initially recorded the PPP loan as a refundable advance and will record the forgiveness in accordance with guidance for conditional contributions when there is no longer a measurable performance or other barrier and a right to return of the PPP loan. Proceeds from the PPP loan are eligible for forgiveness if they are used for certain payroll, rent, and utility expenses. The Organization will be required to repay any remaining balance, plus interest accrued at one percent (1.00%) in eighteen monthly payments, commencing in November 2020. The Organization intends to use the entire PPP loan amount for qualifying expenses.

Management has evaluated subsequent events through September 1, 2020, the date on which the financial statements were available to be issued.

GOVERNMENTAL AUDIT INFORMATION

BROWN, GRAHAM & COMPANY
PROFESSIONAL CORPORATION
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Williamson County Crisis Center
(dba Hope Alliance)
Round Rock, Texas

We have audited the basic financial statements of Williamson County Crisis Center (dba Hope Alliance) (a nonprofit corporation) (the Organization) as of and for the year ended December 31, 2019, and have issued our report thereon dated September 1, 2020. 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.

Internal Control over Financial Reporting

Management of Williamson County Crisis Center is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Williamson County Crisis Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Williamson County Crisis Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Williamson County Crisis Center's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Crisis Center's 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 over financial reporting 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 over financial reporting and compliance. Accordingly, this report is not suitable for any other purpose.

Brown, Graham & Company, P.C.

Austin, Texas
September 1, 2020