

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC
dba Crisis Center of Comal County

Financial Statements
and Supplementary Information

August 31, 2019

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
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williams crow mask

Deep roots. Deep resources. Deep in the heart of Texas

Independent Auditor's Report

Board of Directors
Comal County Family Violence Shelter, Inc.
dba Crisis Center of Comal County
1547 East Common Street
New Braunfels, Texas 78130

We have audited the accompanying financial statements of the Comal County Family Violence Shelter, Inc. (the Center) (a nonprofit corporation) which comprise the statement of financial position as of August 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of August 31, 2019, and the changes in net assets and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information as shown in the Table of Contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Williams, Crow, Mask, LLP
San Antonio, Texas
November 15, 2019

Williams, Crow, Mask, LLP

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 DBA CRISIS CENTER OF COMAL COUNTY
 Statement of Financial Position
 August 31, 2019

Assets

Current assets:	
Cash and investments	\$ 419,432
Accounts receivable	60,699
Prepaid expenses	<u>3,077</u>
Total current assets	<u>483,208</u>
Property and equipment, at cost:	
Land	18,658
Buildings and improvements	643,831
Furniture and equipment	75,928
Playscapes	6,895
Vehicles	43,423
Kitchen	<u>127,607</u>
	916,342
Less accumulated depreciation	<u>391,583</u>
Property and equipment, net	<u>524,759</u>
	<u>\$ 1,007,967</u>

Liabilities and Net Assets

Current liabilities:	
Deferred revenue	<u>38,574</u>
Total current liabilities	<u>38,574</u>
Net assets:	
Without donor restriction	<u>969,393</u>
Total net assets	<u>969,393</u>
	<u>\$ 1,007,967</u>

See accompanying notes to financial statements.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 DBA CRISIS CENTER OF COMAL COUNTY
 Statement of Activities
 Year Ended August 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Support			
Governmental support	\$ -	1,138,991	1,138,991
Local contributions	210,154	76,183	286,337
In-kind contributions	347,493	-	347,493
Special events	33,127	-	33,127
Other income	140,408	-	140,408
Interest income	<u>807</u>	<u>-</u>	<u>807</u>
Total revenues	731,989	1,215,174	1,947,163
Net assets released from restriction	<u>1,274,671</u>	<u>(1,274,671)</u>	<u>-</u>
Total revenues and other support	<u>2,006,660</u>	<u>(59,497)</u>	<u>1,947,163</u>
Expenses			
Program services	1,370,792	-	1,370,792
Support services	353,582	-	353,582
Special events	<u>11,458</u>	<u>-</u>	<u>11,458</u>
Total expenses	<u>1,735,832</u>	<u>-</u>	<u>1,735,832</u>
Change in Net Assets	270,828	(59,497)	211,331
Net assets at beginning of year	<u>698,565</u>	<u>59,497</u>	<u>758,062</u>
Net assets at end of year	<u>\$ 969,393</u>	<u>-</u>	<u>969,393</u>

See accompanying notes to financial statements

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Statement of Functional Expenses
Year Ended August 31, 2019

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll and related expenses	\$ 775,474	158,832	-	934,306
SANE	83,806	-	-	83,806
In-kind	347,493	-	-	347,493
Advertising/Promotion	-	14,506	-	14,506
Dues	-	8,127	-	8,127
Depreciation	-	27,931	-	27,931
Fundraising	-	-	11,458	11,458
Meals and entertainment	-	5,682	-	5,682
Insurance	-	16,924	-	16,924
Building cost/Maint	-	39,660	-	39,660
Information Technology	-	11,223	-	11,223
Permits/Fees	50	-	-	50
Accounting/Bookkeeping	-	16,121	-	16,121
Professional fees	57,478	-	-	57,478
Occupancy	-	17,057	-	17,057
Conference/Training	30,059	-	-	30,059
Program/Shelter Services	33,460	-	-	33,460
Office supplies	-	27,782	-	27,782
Telephone/Communications	-	9,672	-	9,672
Travel	21,064	-	-	21,064
Miscellaneous	-	65	-	65
Client assistance	21,569	-	-	21,569
Grant refunds	339	-	-	339
	<u>\$ 1,370,792</u>	<u>353,582</u>	<u>11,458</u>	<u>1,735,832</u>

See accompanying notes to financial statements

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 DBA CRISIS CENTER OF COMAL COUNTY
 Statement of Cash Flows
 Year ended August 31, 2019

Net cash provided by operating activities	
Contributions, grants and other support	\$ 1,866,626
Cash paid to employees and suppliers	(1,707,814)
Other income	<u>141,215</u>
Net cash flow provided by operating activities	<u>300,027</u>
Cash flows from investing activities -	
Expenditures for property and equipment	<u>(151,860)</u>
Net increase in cash and cash equivalents	148,167
Beginning cash and cash equivalents	<u>271,265</u>
Ending cash and cash equivalents	<u>\$ 419,432</u>
Reconciliation of net changes in assets to net cash provided by operating activities:	
Change in Net Assets	\$ 211,331
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and Amortization	27,931
Changes in operating assets and liabilities:	
Decrease (increase) in assets:	
Accounts receivable	22,104
Prepaid expenses	87
Increase (decrease) in liabilities:	
Deferred revenue	<u>38,574</u>
Net cash flow provided by operating activities	<u>\$ 300,027</u>

See accompanying notes to financial statements.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2019

1) Summary of Significant Accounting Policies

Nature of the Activities

The Comal County Family Violence Shelter, Inc. dba Crisis Center of Comal County, Inc. (Center) is a non-profit corporation exempt from federal taxation under Section 501(C)(3) of the Internal Revenue Code.

The purpose of the Comal County Family Violence Shelter, Inc is to operate as to provide living and support services for victims of domestic violence or sexual assault. The Center provides a twenty-four hour a day shelter, crisis hotline, counseling, victim advocacy as well as a referral and information service.

The Center is supported by local contributions and various government contracts.

Basis of Presentation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for non-profit organization. Significant accounting and reporting policies used by the Center are describe in subsequent footnotes.

Net Asset Accounting

In accordance with the FASB-ASU 2016-14, presentation of Financial Statement for Not-for-Profit Entities, modifying ASC958, the organization distinguishes contributions that increase net assets with donor restrictions, and net assets without donor restrictions.

Net Assets Without Donor Restrictions: Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

Net Assets With Donor Restrictions: Net assets with donor restrictions are those whose use is limited by donor-imposed time and/or purpose restrictions.

Cash and Cash Equivalents

Cash and cash equivalents consist of highly liquid interest-bearing depository and money market accounts. The Center considers all highly liquid investments with a maturity of three months or less at date of purchase to be cash equivalents unless subject to long-term restrictions or held temporarily until suitable investments are identified. Cash and cash equivalent balances are not allowed to exceed the excess limits of the Federal Deposit Insurance Corporation (FDIC).

Accounts Receivables

Accounts receivables primarily consist of amounts due from the Texas Department of Health and Human Services. All accounts receivable from the Texas Department of Health and Human Services are on a reimbursement basis. No allowances for collectability are recorded. (see Note 2)

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2019

1) Summary of Significant Accounting Policies (continued)

Capital Assets and Depreciation

Capital assets, which include land and infrastructure, are reported in the government-wide financial statements. The Center defines capital assets as assets with an initial valued cost of \$2,500 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at the estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Capital assets are depreciated over their remaining useful lives using the straight-line method as follows:

	Est. Depreciable Life
Vehicles	5 Yrs.
Equipment-Electronic	3 Yrs.
Equipment and Furniture	7 Yrs.
Buildings	39 Yrs.

Functional Expenses

Operating expenses directly identifiable with a functional area are charged to that area and, where expenses affect more than one area, they are allocated on the basis of ratios determined by management.

Revenue Recognition

Revenues are received on a reimbursement basis. Requests for reimbursement are presented to the Texas Department of Health and Human Resources in the month following their expenditure. The reimbursement is earned at the time of expenditure. Revenues are recorded at the time of the expenditure.

Fair Value Measurements

Generally accepted accounting principles define fair value and establish a framework for measuring fair value. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. Fair value is reported using a three-tier hierarchy as mandated by Generally Accepted Accounting Principles. The three levels of inputs used to measure fair value are as follows:

Level 1: Inputs that are quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2: Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs that are unobservable for the asset or liability.

.COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 DBA CRISIS CENTER OF COMAL COUNTY
 Notes to Financial Statements
 August 31, 2019

1) Summary of Significant Accounting Policies (continued)

Fair Value Measurements (continued)

A financial instrument's level with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The carrying amount of cash and cash equivalents, pledges and other receivable, accounts payable and accrued expense approximates fair market value due to the short-term maturities of investments

Donated Goods and Services

The Center reports in-kind donations at fair value. In-kind donations consist of clothing, food, household goods and professional services. During the current fiscal year, \$347,493 in donated materials and professional services were received.

Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosure. Accordingly, actual results could differ from those estimates.

Income Taxes

The Crisis Center of Comal County, Inc. is a not-for-profit Center under Section 501 (C)3 of the Internal Revenue Code. The Center is exempt from federal income taxes but must file an annual Form 990 to comply with its federal tax reporting obligation. All returns have been filed timely. All filings are current.

2) Liquidity

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	Balance August 31, 2019
Cash	\$ 18,658
Accounts receivable	547,046
Pre-paid expenses	75,928
Financial assets available within one year to meet cash needs for general expenditures within one year	\$ 483,208

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 DBA CRISIS CENTER OF COMAL COUNTY
 Notes to Financial Statements
 August 31, 2018

3) Contracts with State Agencies

The Center receives a significant portion of its revenues from programs funded by the Federal Government and administered by the State of Texas Department of Health and Human Services. These programs include the Family Violence Program, Victims of Crime Act, Other Victim Assistance Grants, and the Teen Dating Violence Program. The participation in these programs subjects the Center to annual compliance audits as performed by the Texas Department of Health and Human Services.

4) Cash and Investments

Cash consists of a non-interest-bearing checking account at Frost National Bank. There are no other cash or investment accounts. Since cash is fair value, no adjustment to cash need be made.

	<u>Type</u>	<u>Terms</u>	<u>Cost</u>	<u>Fair value</u>
Frost Bank-operating	Ck	n/a	68,334	68,334
Frost Bank-reserve	Ck	n/a	194,808	194,808
Frost Bank-money market	Ck	n/a	155,990	155,990
Petty Cash			300	300
Total			<u>\$ 419,432</u>	<u>\$ 419,432</u>

5) Receivables

Receivables consist of reimbursement requests as submitted to the Texas Department of Health and Human Services and other local foundations and agencies that support the Center. The amount of receivables at August 31, 2019 was \$60,699.

6) Prepaid Expenses

Prepaid expenses consist of annual insurance premium payments that are paid in full at the beginning of the coverage period, but the expense is recognized ratably over the twelve-month period. Prepaid insurance at August 31, 2019 was \$3,077.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2019

7) Capital Assets and Depreciation

A summary of changes in capital assets for the year ended August 31, 2019 as follows:

	Balance August 31, 2018	Additions	Dispositions	Balance August 31, 2019
Land	\$ 18,658	-	-	18,658
Buildings and improvements	547,046	96,785	-	643,831
Furniture and equipment	75,928	-	-	75,928
Playscape	6,895	-	-	6,895
Vehicles	18,429	24,994	-	43,423
Kitchen	-	127,607	-	127,607
Construction in progress	97,526	-	97,526	-
	764,482	249,386	97,526	916,342
Less accumulated depreciation	(363,652)	(27,931)	-	(391,583)
	<u>\$ 400,830</u>	<u>221,455</u>	<u>97,526</u>	<u>\$ 524,759</u>

8) Leases

The Center leases its copier from Ricoh USA for \$586.86 per month. Supplies are extra. The lease runs for sixty months beginning August 2015 and ending August 2020. Future minimum lease payments are \$ 7,032 for 2020.

9) Subsequent Events

Subsequent events have been evaluated through November 15, 2019 which is the date of the financial statements. No material subsequent events were noted.

10) Concentrations

The Center's primary source of revenue are from grants administered by the Texas Department of Health and Human Services, various State and local grants comprise 58% of total funding.

11) Risk Management

The Center is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; personal injuries; and natural disasters. The risk of loss is covered by commercial insurance. There have been no significant reductions in insurance coverage. No claims have been asserted during the current year or the three prior years.

12) Related Party Transactions

The Center's policy is for any related party transactions between the Center and its Board of Directors and officers to be reported to the Board of Directors for their review and approval. There were no related transactions for the audit period.

SUPPLEMENTARY INFORMATION

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 Comparative Schedules of Revenues – Current Year and Prior Year
 Year Ended August 31, 2019

Revenues	<u>Current Year</u>	<u>Prior Year</u>	Variance Favorable (Unfavorable)
Governmental:			
HHSC	\$ 239,556	239,556	-
VOCA	641,615	384,368	257,247
OVAG	42,000	41,457	543
Teen Violence	64,481	64,194	287
VOCA II	-	3,013	(3,013)
SAPCS	87,238	80,477	6,761
Comal County	839	840	(1)
CDBG	<u>63,262</u>	<u>21,738</u>	<u>41,524</u>
	1,138,991	835,643	303,348
Local			
Scripps Family Foundation	41,340	-	41,340
TCFV Swaim Grant	19,814	-	19,814
United Way	49,000	60,000	(11,000)
Kronkosky Found	50,000	50,000	-
Najim Found	30,000	-	30,000
McKenna Found	10,000	-	10,000
Comal Cops for Kids Foundation	2,500	-	2,500
Faye and William Cowden Foundation	7,500	-	7,500
Mary Kay	20,000	-	20,000
SANE Exams	<u>56,183</u>	<u>70,706</u>	<u>(14,523)</u>
	286,337	180,706	105,631
Special Events			
Music festival	12,160	10,067	2,093
GNO fundraiser	<u>20,967</u>	<u>-</u>	<u>20,967</u>
	33,127	10,067	23,060
Other			
Insurance claims	669	7,410	(6,741)
DPS - Donations	89,426	119,055	(29,629)
DPS – Benefit of Recipient	49,518	4,971	44,547
Gifts in Kind	374,493	305,219	69,274
Misc revenues	795	1,086	(291)
Interest income	<u>807</u>	<u>432</u>	<u>375</u>
	<u>515,708</u>	<u>438,173</u>	<u>77,535</u>
	<u>\$ 1,974,163</u>	<u>1,464,589</u>	<u>509,574</u>

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 Comparative Schedules of Expenses– Current Year to Prior Year
 Year Ended August 31, 2019

	Current Year	Prior Year	Variance Favorable (Unfavorable)
Administrative expenses:			
Salaries	\$ 756,406	727,631	(28,775)
Payroll taxes	64,031	55,718	(8,313)
Payroll processing	12,825	6,982	(5,843)
Employee benefits	101,044	72,326	(28,718)
	934,306	862,657	(71,649)
SANE	83,806	48,163	(35,643)
In-kind	347,493	305,219	(42,274)
	1,365,605	1,216,039	(149,566)
Operating expenses:			
Advertising and promotional	5,272	3,869	(1,403)
Auditing	6,237	10,456	4,219
Misc	-	3,123	3,123
Awards	65	92	27
Capital expenditures	-	850	850
Child supplies	1,458	9,893	8,435
Client assistance	21,569	22,075	506
Conference/training	6,614	2,135	(4,479)
Community outreach	684	106	(578)
Dues	8,127	5,880	(2,247)
Depreciation	27,931	19,331	(8,600)
Fundraising	11,458	2,522	(8,936)
Meals and entertainment	5,682	5,124	(558)
Marketing	8,550	650	(7,900)
Insurance	16,924	8,592	(8,332)
Interest expense	-	18	18
Grant refunds	339	78	(261)
Maint/repair	39,660	14,155	(25,505)
IT maintenance	11,223	11,098	(125)
Permit/fees	50	940	890
Postage/delivery	357	229	(128)
Printing/duplication	8,509	8,680	171
Professional - accounting	9,884	4,808	(5,076)
Professional - counselors	57,478	22,976	(34,502)
Building expenses	-	1,736	1,736
Security	370	324	(46)
Training	23,445	8,671	(14,774)
Computer supply	5,194	108	(5,086)
Shelter – food	6,744	6,994	250
Shelter – supplies	25,258	17,953	(7,305)
Office supplies	13,722	13,119	(603)
Telephone/Communications	9,672	9,956	284
Travel	21,064	14,657	(6,407)
Utilities	16,687	18,615	1,928
	370,227	249,813	(120,414)
	\$ 1,735,832	1,465,852	(269,980)