

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

Financial Statements
and Supplementary Information

August 31, 2021

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
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August 31, 2021

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Certified Public Accountants and Advisors

Independent Auditor's Report

Board of Directors
Comal County Family Violence Shelter, Inc.
dba Crisis Center of Comal County
1547 Common St.
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, 2021, and the related statements of activities, functional expenses and cash flow 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, 2021, and the changes in net assets and cash flow 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.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022, on our consideration of the Center'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 Center's internal control over financial reporting and compliance.

Williams, Steinert, Mask, LLP

Williams, Steinert, Mask, LLP
San Antonio, Texas
January 14, 2022

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Statement of Financial Position
August 31, 2021

Assets

| | |
|------------------------------------|---------------------|
| Current assets | |
| Cash and investments | \$ 481,195 |
| Accounts receivable | 333,158 |
| Prepaid expenses | 2,594 |
| Total current assets | 816,947 |
| | |
| Property and equipment, at cost: | 2,135,107 |
| Less accumulated depreciation | 607,302 |
| Property and equipment, net | 1,527,805 |
| | |
| Noncurrent assets | |
| Lease deposit | 10,213 |
| | \$ 2,354,965 |

Liabilities and Net Assets

| | |
|----------------------------------|---------------------|
| Current liabilities | |
| Accounts payable | \$ 2,529 |
| Operating lease liability | 95,978 |
| Deferred revenue | 123,439 |
| Total current liabilities | 221,946 |
| | |
| Long-term liabilities | |
| Operating lease liability | 761,524 |
| | 761,524 |
| | |
| Net assets | |
| Without donor restriction | 1,330,995 |
| With donor restriction | 40,500 |
| Total net assets | 1,371,495 |
| | \$ 2,354,965 |

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, 2021

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|---|---|------------------------------------|------------------|
| Revenues and Support | | | |
| Governmental support | \$ - | 1,112,041 | 1,112,041 |
| Local contributions | 251,454 | 371,900 | 623,354 |
| In-kind contributions | 748,463 | - | 748,463 |
| Special events | 126,403 | - | 126,403 |
| Other income | 152,637 | - | 152,637 |
| Interest income | 2,071 | - | 2,071 |
| Total revenue | <u>1,281,028</u> | <u>1,483,941</u> | <u>2,764,969</u> |
| Net assets released from restriction | <u>1,483,941</u> | <u>(1,483,941)</u> | <u>-</u> |
| Total revenues and other support | <u>2,764,969</u> | <u>-</u> | <u>2,764,969</u> |
| Expenses | | | |
| Program services | 2,063,921 | - | 2,063,921 |
| Support services | 572,414 | - | 572,414 |
| Special events | 26,588 | - | 26,588 |
| Total expenses | <u>2,662,923</u> | <u>-</u> | <u>2,662,923</u> |
| Change in Net Assets | 102,046 | - | 102,046 |
| Net assets at beginning of year | <u>1,228,949</u> | <u>40,500</u> | <u>1,269,449</u> |
| Net assets at end of year | <u>\$ 1,330,995</u> | <u>40,500</u> | <u>1,371,495</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, 2021

| | Program Services | Management and General | Fundraising | Total |
|------------------------------|---------------------|---------------------------|---------------|------------------|
| Payroll and related expenses | \$ 953,052 | 195,204 | - | 1,148,256 |
| SANE | 70,387 | - | - | 70,387 |
| In-kind | 748,463 | - | - | 748,463 |
| Advertising/promotion | - | 34,666 | - | 34,666 |
| Dues | - | 7,719 | - | 7,719 |
| Depreciation | - | 151,983 | - | 151,983 |
| Fundraising | - | - | 26,588 | 26,588 |
| Meals and entertainment | - | 8,643 | - | 8,643 |
| Insurance | - | 14,735 | - | 14,735 |
| Building cost/maintenance | - | 29,293 | - | 29,293 |
| Information technology | - | 13,684 | - | 13,684 |
| Permits/fees | 208 | - | - | 208 |
| Accounting/bookkeeping | - | 60,870 | - | 60,870 |
| Professional fees | 137,119 | - | - | 137,119 |
| Occupancy | - | 25,516 | - | 25,516 |
| Conference/training | 49,919 | - | - | 49,919 |
| Program/shelter services | 41,336 | - | - | 41,336 |
| Office supplies | - | 13,365 | - | 13,365 |
| Telephone/communications | - | 16,127 | - | 16,127 |
| Travel | 10,593 | - | - | 10,593 |
| Miscellaneous | - | 609 | - | 609 |
| Client assistance | 52,844 | - | - | 52,844 |
| | <u>\$ 2,063,921</u> | <u>572,414</u> | <u>26,588</u> | <u>2,662,923</u> |

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Statement of Functional Expenses
Year Ended August 31, 2021

See accompanying notes to financial statements.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Statement of Cash Flow
Year Ended August 31, 2021

| | |
|---|--------------------------|
| Cash flows from operating activities | |
| Contributions, grants and other support | \$ 2,684,969 |
| Cash paid to employees and suppliers | (2,515,585) |
| Other income | 154,708 |
| Net cash provided by operating activities | <u>324,092</u> |
| Cash flows from investing activities | |
| Expenditures for property and equipment | <u>(14,744)</u> |
| Cash flows from financing activities | |
| Payments on operating lease liability | <u>(88,041)</u> |
| Net increase in cash and cash equivalents | 221,307 |
| Cash and cash equivalents-beginning of period | <u>259,888</u> |
| Cash and cash equivalents-end of period | <u><u>\$ 481,195</u></u> |
| Reconciliation of net changes in assets to net cash provided by operating activities | |
| Change in net assets | \$ 102,046 |
| Adjustment to reconcile change in net assets to net cash provided by operating activities | |
| Depreciation and amortization | 151,983 |
| Changes in operating assets and liabilities | |
| Decrease (increase) in assets: | |
| Accounts receivable | (48,731) |
| Prepaid expenses | (2,594) |
| Lease deposit | (4,580) |
| Increase (decrease) in liabilities: | |
| Accounts payable | 2,529 |
| Deferred revenue | 123,439 |
| Net cash provided by operating activities | <u><u>\$ 324,092</u></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, 2021

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 and 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 described 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, Criminal Justice Division, Office of the Governor, and Office of the Attorney General. All accounts receivable are on a reimbursement basis. No allowances for collectability are recorded.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2021

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, 2021

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 volunteer and professional services. During the current fiscal year, \$748,463 in donated materials and 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) Contracts with State Agencies

The Center receives a significant portion of its revenues from programs funded by the Federal Government and administered by offices in the State of Texas such as the Health and Human Services office, the Office of the Attorney General and the Criminal Justice Division within the Office of the Governor. These programs include the Family Violence Program, Victims of Crime Act, Other Victim Assistance Grants, and the Sexual Assault Prevention and Crisis Services (SAPCS) State and Block grants/programs. The participation in these programs subjects the Center to annual compliance audits as performed by the Texas Department of Health and Human Services.

3) 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 63% of total funding.

4) 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, 2021 was \$333,158.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2021

5) 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, 2021 |
|---|-------------------------------|
| Cash | \$ 481,195 |
| Accounts receivable | 333,158 |
| Financial assets available within one year to meet cash needs for general expenditures within one year | \$ 814,353 |

6) 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.

| | Type | Terms | Cost | Fair value |
|-----------------------------|------|-------|------------|------------|
| Frost Bank - operating | Ck | n/a | 20,554 | 20,554 |
| Trust Texas - operating | Ck | n/a | 22,090 | 22,090 |
| Trust Texas - money market | Ck | n/a | 428,250 | 428,250 |
| Trust Texas - Thrift Shoppe | Ck | n/a | 10,001 | 10,001 |
| Petty Cash | | | 300 | 300 |
| Total | | | \$ 481,195 | \$ 481,195 |

7) 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.

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2021

8) Capital Assets and Depreciation

A summary of changes in capital assets for the year ended August 31, 2021 as follows:

| | Balance August 31, 2020 | Additions | Dispositions | Balance August 31, 2021 |
|------------------------------------|-------------------------------|------------------|--------------|-------------------------------|
| Land | \$ 18,658 | - | - | 18,658 |
| Buildings and improvements | 670,821 | - | - | 670,821 |
| Furniture and equipment | 75,928 | - | - | 75,928 |
| Playscape | 6,895 | - | - | 6,895 |
| Vehicles | 43,423 | 4,555 | - | 47,978 |
| Kitchen | 127,607 | - | - | 127,607 |
| Leasehold improvements | 193,490 | - | - | 193,490 |
| Comal Thrift Shop | - | 10,189 | - | 10,189 |
| Operating lease right-of-use asset | 983,541 | - | - | 983,541 |
| | <u>2,120,363</u> | <u>14,744</u> | <u>-</u> | <u>2,135,107</u> |
| Less accumulated depreciation | <u>(455,319)</u> | <u>(151,983)</u> | <u>-</u> | <u>(607,302)</u> |
| | <u>\$ 1,665,044</u> | <u>(137,239)</u> | <u>-</u> | <u>1,527,805</u> |

9) Leases

The Center leases its copier from Ricoh USA for \$585 per month. Supplies are extra. The lease runs for sixty months beginning June 2020 and ending June 2025.

In February 2020, the Center signed a 123-month lease for an office suite that ends April 2030. During the first 3 months, the Center was not responsible for any charges. Future payments for all leases are as follows:

| Years Ended August 31, | |
|---------------------------|-------------------|
| 2022 | \$ 95,978 |
| 2023 | 97,680 |
| 2024 | 99,426 |
| 2025 | 100,059 |
| 2026 | 96,045 |
| 2027 | 97,916 |
| 2028 | 99,831 |
| 2029 | 101,803 |
| 2030 | 68,764 |
| | <u>\$ 857,502</u> |

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
DBA CRISIS CENTER OF COMAL COUNTY
Notes to Financial Statements
August 31, 2021

10) Subsequent Events

Subsequent events have been evaluated through January 14, 2022 which is the date of the financial statements.

The Center, has opened the Comal Thrift Shoppe in September of 2022. The startup costs for the thrift shop have been included in the current year financials. The thrift shop is a new program that will contribute to the assets, liabilities and revenue and expenses in subsequent years for the Center.

The ongoing effects of the Covid-19 pandemic and the related uncertainties are expected to impact the Center's financial performance for the year ended August 31, 2022 and, possibly, beyond. The financial impact will be dependent on the spread and duration of the pandemic and on related restrictions and government advisories. Given this uncertainty, the financial impact cannot be predicted at this time.

11) 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.

12) Concentration of Credit Risk

The Center maintains their cash in bank deposit accounts at a high credit quality financial institution that is insured by the Federal Deposit Insurance Corporation (FDIC). During the year, the balances maintained in the accounts at this financial institution exceeded the FDIC limits by \$210,000.

13) PPP Loan

On March 19, 2021, the Center received loan proceeds in the amount of \$216,900 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts of 2.5 times of the average monthly payroll expenses of qualifying businesses. The loans and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels for twenty-four weeks following the receipt of the loan proceeds. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Center intends to use the proceeds for purposes consistent with the PPP. The Center currently believes that its use of the loan proceeds will meet conditions for the forgiveness of the loans and based on the proper use of funds, the Center has elected to show the proceeds as revenue for the year ended August 31, 2021. The revenue is included in local support.

SUPPLEMENTARY INFORMATION

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
Comparative Schedules of Revenues – Current Year and Prior Year
Year Ended August 31, 2021

| Revenues | <u>Current Year</u> | <u>Prior Year</u> | Variance Favorable (Unfavorable) |
|-------------------------------|---------------------|-------------------|--|
| Governmental | | | |
| HHSC | \$ 261,562 | 261,562 | - |
| VOCA | 592,418 | 584,249 | 8,169 |
| OVAG | 42,000 | 41,420 | 580 |
| VAWA | - | 40,159 | (40,159) |
| Teen Violence | - | 5,193 | (5,193) |
| SAPCS | 174,080 | 142,432 | 31,648 |
| Comal County | 1,142 | 1,145 | (3) |
| Karnes ISD | - | 67,620 | (67,620) |
| CDBG | 24,669 | - | 24,669 |
| EFSP | 16,170 | - | 16,170 |
| | <u>1,112,041</u> | <u>1,143,780</u> | <u>(31,739)</u> |
| Local | | | |
| Scripps Family Foundation | - | 10,000 | (10,000) |
| TCFV Swaim Grant | 6,000 | 11,607 | (5,607) |
| United Way | - | 54,000 | (54,000) |
| Kronkosky Foundation | 100,000 | 75,000 | 25,000 |
| Najim Foundation | 35,000 | 35,000 | - |
| McKenna Foundation | 175,000 | 42,000 | 133,000 |
| IBP Foundation Grant | 45,000 | - | 45,000 |
| GVT C Foundation Grant | 1,500 | - | 1,500 |
| Baptist | - | 50,000 | (50,000) |
| CBE | - | 5,543 | (5,543) |
| SBA Grant | 216,900 | 216,900 | - |
| Allstate | - | 500 | (500) |
| New Braunfels Comm Foundation | - | 9,000 | (9,000) |
| Walmart | 5,000 | 2,500 | 2,500 |
| SANE Exams | 38,954 | 65,210 | (26,256) |
| | <u>623,354</u> | <u>577,260</u> | <u>46,094</u> |
| Special Events | | | |
| Music festival | - | - | - |
| GNO fundraiser | 126,403 | 55,181 | 71,222 |
| | <u>126,403</u> | <u>55,181</u> | <u>71,222</u> |
| Other | | | |
| Insurance claims | 3,677 | 1,120 | 2,557 |
| DPS - Donations | 142,149 | 79,881 | 62,268 |
| DPS - Benefit of Recipient | 5,310 | 3,398 | 1,912 |
| Gifts in-Kind | 748,463 | 640,259 | 108,204 |
| Misc revenues | 1,501 | 101,908 | (100,407) |
| Interest income | 2,071 | 1,806 | 265 |
| | <u>903,171</u> | <u>828,372</u> | <u>74,799</u> |
| | <u>\$ 2,764,969</u> | <u>2,604,593</u> | <u>160,376</u> |

COMAL COUNTY FAMILY VIOLENCE SHELTER, INC.
 Comparative Schedules of Expenses – Current Year and Prior Year
 Year Ended August 31, 2021

| | Current Year | Prior Year | Variance Favorable (Unfavorable) |
|-----------------------------|---------------------|------------------|--|
| Administrative expenses | | | |
| Salaries | \$ 935,574 | 866,774 | (68,800) |
| Payroll taxes | 90,923 | 72,692 | (18,231) |
| Payroll processing | 31,490 | 28,634 | (2,856) |
| Employee benefits | 90,269 | 88,261 | (2,008) |
| | <u>1,148,256</u> | <u>1,056,361</u> | <u>(91,895)</u> |
| SANE | 70,387 | 100,418 | 30,031 |
| In-kind | 748,463 | 603,859 | (144,604) |
| | <u>1,967,106</u> | <u>1,760,638</u> | <u>(206,468)</u> |
| Operating expenses | | | |
| Advertising and promotional | 4,158 | 4,100 | (58) |
| Auditing | 50,074 | 16,945 | (33,129) |
| Misc | 359 | 73 | (286) |
| Awards | 250 | - | (250) |
| Capital expenditures | 998 | - | (998) |
| Child supplies | 5,261 | 7,052 | 1,791 |
| Client assistance | 52,844 | 48,198 | (4,646) |
| Conference/training | 31,900 | 19,858 | (12,042) |
| Comal Thrift Shop | 30,047 | - | (30,047) |
| Dues | 7,719 | 7,381 | (338) |
| Depreciation | 151,983 | 63,736 | (88,247) |
| Fundraising | 26,588 | 13,859 | (12,729) |
| Meals and entertainment | 8,643 | 10,137 | 1,494 |
| Marketing | 461 | 4,455 | 3,994 |
| Insurance | 14,735 | 15,108 | 373 |
| Grant refunds | - | 329 | 329 |
| Maint/repairs | 28,295 | 38,729 | 10,434 |
| IT maintenance | 13,684 | 15,790 | 2,106 |
| Permits/fees | 208 | 440 | 232 |
| Postage/delivery | 663 | 798 | 135 |
| Printing/duplication | 1,119 | 7,107 | 5,988 |
| Professional - accounting | 10,796 | 9,634 | (1,162) |
| Professional - counselors | 137,119 | 103,513 | (33,606) |
| Rent | 891 | - | (891) |
| Security | 323 | 323 | - |
| Training | 18,019 | 25,061 | 7,042 |
| Computer supply | 7,709 | 13,101 | 5,392 |
| Shelter - food | 12,366 | 12,585 | 219 |
| Shelter - supplies | 23,709 | 48,103 | 24,394 |
| Office supplies | 3,874 | 11,370 | 7,496 |
| Telephone/communications | 16,127 | 12,323 | (3,804) |
| Travel | 10,593 | 13,233 | 2,640 |
| Utilities | 24,302 | 20,558 | (3,744) |
| | <u>695,817</u> | <u>543,899</u> | <u>(151,918)</u> |
| | <u>\$ 2,662,923</u> | <u>2,304,537</u> | <u>(358,386)</u> |

williams steinert mask

Certified Public Accountants and Advisors

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

**To the Board of Directors of the
Comal County Family Violence Shelter, Inc.
Dba Crisis Center of Comal County**

We have audited, 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, the 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, 2021, and the related statements of activities, functional expenses, and cash flow for the year then ended, and the related notes to the financial statements, and have issued our report dated January 14, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 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 was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*. We noted no matters that needed to be reported to management.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williams, Steinert, Mask, LLP

Williams, Steinert, Mask, LLP
San Antonio, Texas
January 14, 2022