

**FAMILY VIOLENCE PREVENTION  
SERVICES, INC.**

**Financial Statements and Additional Information**

**June 30, 2017 and 2016**

**With Independent Auditors' Report Thereon**

# FAMILY VIOLENCE PREVENTION SERVICES, INC.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Family Violence Prevention Services, Inc.

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Family Violence Prevention Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses and cash flows for the years 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 opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Violence Prevention Services, Inc. as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### **Additional Information**

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards (Schedule 3, page 23), presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and the accompanying Schedules 1 and 2 (pages 21 and 22) are not a required part of the basic 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial information is fairly presented in all material respects in relation to the 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 August 29, 2017 on our consideration of Family Violence Prevention Services, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



August 29, 2017

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Statements of Financial Position**

**June 30, 2017 and 2016**

	<u>Assets</u>	
	<u>2017</u>	<u>2016</u>
Current assets:		
Cash and cash equivalents	\$ 3,159,741	2,595,568
Grants receivable	264,978	275,646
Unconditional promises to give	735,169	870,219
Accounts receivable	10,084	6,797
Prepaid expenses	14,283	19,165
Deposits	<u>2,000</u>	<u>6,939</u>
Total current assets	4,186,255	3,774,334
Land, buildings and equipment, at cost, less accumulated depreciation of \$5,853,459 in 2017 and \$5,536,334 in 2016	<u>6,144,236</u>	<u>6,401,959</u>
Total assets	\$ <u><u>10,330,491</u></u>	<u><u>10,176,293</u></u>

See accompanying notes to financial statements.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Statements of Financial Position**

**June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Current liabilities:		
Accounts payable	\$ 2,558	23,633
Accrued expenses	144,869	123,814
Notes payable	8,018	11,337
Deferred revenue	<u>18,653</u>	<u>22,689</u>
Total current liabilities	<u>174,098</u>	<u>181,473</u>
Net assets:		
Unrestricted	8,753,312	8,407,481
Temporarily restricted	787,561	1,008,241
Permanently restricted	<u>615,520</u>	<u>579,098</u>
Total net assets	<u>10,156,393</u>	<u>9,994,820</u>
Total liabilities and net assets	<u>\$ 10,330,491</u>	<u>10,176,293</u>

See accompanying notes to financial statements.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Statement of Activities**

**Year Ended June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and other support:				
Contributions	\$ 1,722,176	-	36,422	1,758,598
Special events, net	96,167	-	-	96,167
United Way allocations	-	735,169	-	735,169
Grants from governmental agencies	3,021,903	-	-	3,021,903
Program revenue	344,930	-	-	344,930
Interest income	9,580	3,820	-	13,400
Insurance reimbursements	90,913	-	-	90,913
Net assets released from restrictions	959,669	(959,669)	-	-
Total revenues and other support	<u>6,245,338</u>	<u>(220,680)</u>	<u>36,422</u>	<u>6,061,080</u>
Expenses:				
Program services	5,171,904	-	-	5,171,904
Supporting services	727,603	-	-	727,603
Total expenses	<u>5,899,507</u>	<u>-</u>	<u>-</u>	<u>5,899,507</u>
Change in net assets	<u>345,831</u>	<u>(220,680)</u>	<u>36,422</u>	<u>161,573</u>
Net assets, beginning	<u>8,407,481</u>	<u>1,008,241</u>	<u>579,098</u>	<u>9,994,820</u>
Net assets, ending	<u>\$ 8,753,312</u>	<u>787,561</u>	<u>615,520</u>	<u>10,156,393</u>

See accompanying notes to financial statements.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Statement of Activities**

**Year Ended June 30, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and other support:				
Contributions	\$ 1,917,888	185,398	13,215	2,116,501
Special events. net	106,643	-	-	106,643
United Way allocations	-	870,219	-	870,219
Grants from governmental agencies	2,778,178	-	-	2,778,178
Program revenue	293,322	-	-	293,322
Interest income	4,758	3,293	-	8,051
Gain on disposal of assets	118,532	-	-	118,532
Net assets released from restrictions	<u>1,851,894</u>	<u>(1,836,613)</u>	<u>(15,281)</u>	<u>-</u>
Total revenues and other support	<u>7,071,215</u>	<u>(777,703)</u>	<u>(2,066)</u>	<u>6,291,446</u>
Expenses:				
Program services	4,953,066	-	-	4,953,066
Supporting services	<u>716,711</u>	<u>-</u>	<u>-</u>	<u>716,711</u>
Total expenses	<u>5,669,777</u>	<u>-</u>	<u>-</u>	<u>5,669,777</u>
Change in net assets	<u>1,401,438</u>	<u>(777,703)</u>	<u>(2,066)</u>	<u>621,669</u>
Net assets, beginning	<u>7,006,043</u>	<u>1,785,944</u>	<u>581,164</u>	<u>9,373,151</u>
Net assets, ending	<u>\$ 8,407,481</u>	<u>1,008,241</u>	<u>579,098</u>	<u>9,994,820</u>

See accompanying notes to financial statements.



FAMILY VIOLENCE PREVENTION SERVICES, INC.

Statement of Functional Expenses

Year Ended June 30, 2017

	Program Services								Supporting Services				
	Shelter/ Transitional/ Outreach	Counseling Center	Legal Services	Community Based Counseling	Substance Abuse/ Indicated Program	Batterers Intervention	Drug Court Programs	Celebrating Families/ Helping Hands	Total	Development and Campaign	Management and General	Total	Total
Salaries	\$ 1,234,310	432,332	347,069	422,166	222,828	108,292	101,600	317,617	3,186,214	191,001	320,206	511,207	3,697,421
Health, workers' compensation and other insurance	65,497	19,170	12,381	15,862	8,444	7,304	4,149	12,978	145,785	3,466	29,574	33,040	178,825
Payroll taxes	108,940	36,832	29,040	35,406	19,151	8,718	8,230	27,415	273,732	16,239	23,390	39,629	313,361
Total salaries and related expenses	1,408,747	488,334	388,490	473,434	250,423	124,314	113,979	358,010	3,605,731	210,706	373,170	583,876	4,189,607
Professional fees	57,800	9,655	6,014	5,112	3,696	49,718	1,694	13,439	147,128	7,912	55,306	63,218	210,346
Specific assistance	152,165	15	2,202	19,487	-	4,500	-	37	178,406	-	130	130	178,536
Printing and publications	147	105	160	105	-	310	-	-	827	100	1,086	1,186	2,013
Mailing and postage	4,086	750	93	34	30	306	-	493	5,792	-	642	642	6,434
Supplies	252,172	29,426	8,603	8,844	8,834	17,038	3,360	26,433	354,710	2,546	20,244	22,790	377,500
Telephone	28,186	8,009	2,036	635	3,767	3,621	2,131	7,882	56,267	115	7,384	7,499	63,766
Occupancy	279,139	21,916	18	10,603	3,029	10,925	-	42,400	368,030	1,391	416	1,807	369,837
Dues and subscriptions	20,238	1,996	1,751	3,136	526	1,060	225	818	29,750	3,998	9,232	13,230	42,980
Educational conferences and meetings	4,866	672	4,373	-	2,339	1,656	1,130	448	15,484	375	7,031	7,406	22,890
Transportation	17,663	1,724	11,864	6,966	8,973	380	2,045	2,101	51,716	400	6,087	6,487	58,203
Insurance	39,191	4,448	590	844	2,105	3,367	-	491	51,036	3,943	5,291	9,234	60,270
Total expenses before depreciation	2,264,400	567,050	426,194	529,200	283,722	217,195	124,564	452,552	4,864,877	231,486	486,019	717,505	5,582,382
Depreciation	276,755	20,174	-	-	-	10,098	-	-	307,027	-	10,098	10,098	317,125
Total expenses	\$ 2,541,155	587,224	426,194	529,200	283,722	227,293	124,564	452,552	5,171,904	231,486	496,117	727,603	5,899,507

See accompanying notes to financial statements

FAMILY VIOLENCE PREVENTION SERVICES, INC.

Statement of Functional Expenses

Year Ended June 30, 2016

	Program Services								Supporting Services				
	Shelter/ Transitional/ Outreach	Counseling Center	Legal Services	Community Based Counseling	Substance Abuse/ Indicated Program	Batterers Intervention	Drug Court Programs	Celebrating Families/ Helping Hands	Total	Development and Campaign	Management and General	Total	Total
Salaries	\$ 1,138,805	459,362	310,731	381,667	228,566	128,829	86,100	257,091	2,991,151	188,833	311,377	500,210	3,491,361
Health, workers' compensation and other insurance	44,500	17,250	5,513	10,060	7,948	4,561	3,133	5,312	98,277	3,879	21,690	25,569	123,846
Payroll taxes	96,813	38,170	26,341	32,869	18,850	10,623	7,094	22,542	253,302	14,978	22,828	37,806	291,108
<b>Total salaries and related expenses</b>	<b>1,280,118</b>	<b>514,782</b>	<b>342,585</b>	<b>424,596</b>	<b>255,364</b>	<b>144,013</b>	<b>96,327</b>	<b>284,945</b>	<b>3,342,730</b>	<b>207,690</b>	<b>355,895</b>	<b>563,585</b>	<b>3,906,315</b>
Professional fees	35,358	8,756	4,157	6,535	5,869	50,323	3,048	20,346	134,392	4,806	36,825	41,631	176,023
Specific assistance	161,515	3	2,835	57,853	-	-	-	-	222,206	-	-	-	222,206
Printing and publications	358	-	774	171	-	55	-	-	1,358	201	181	382	1,740
Mailing and postage	3,779	1,279	4	21	-	959	-	320	6,362	271	1,994	2,265	8,627
Supplies	243,480	24,292	8,502	17,221	10,690	13,538	2,667	26,163	346,553	6,331	18,753	25,084	371,637
Telephone	56,850	6,769	2,873	144	6,921	4,799	2,985	4,083	85,424	-	10,259	10,259	95,683
Occupancy	256,229	29,313	-	10,594	12,100	17,288	-	55,159	380,683	1,443	4,895	6,338	387,021
Dues and subscriptions	18,862	761	566	3,267	79	691	-	537	24,763	1,159	27,463	28,622	53,385
Educational conferences and meetings	1,457	2,852	2,730	70	4,163	2,301	-	541	14,114	-	4,946	4,946	19,060
Transportation	18,833	2,273	10,333	6,109	12,794	1,747	2,050	2,268	56,407	1,935	10,064	11,999	68,406
Insurance	45,105	4,448	590	844	2,105	3,449	-	410	56,951	3,943	6,502	10,445	67,396
Other expenses	-	-	-	-	-	-	-	-	-	-	139	139	139
<b>Total expenses before depreciation</b>	<b>2,121,944</b>	<b>595,528</b>	<b>375,949</b>	<b>527,425</b>	<b>310,085</b>	<b>239,163</b>	<b>107,077</b>	<b>394,772</b>	<b>4,671,943</b>	<b>227,779</b>	<b>477,916</b>	<b>705,695</b>	<b>5,377,638</b>
Depreciation	248,099	22,008	-	-	-	11,016	-	-	281,123	-	11,016	11,016	292,139
<b>Total expenses</b>	<b>\$ 2,370,043</b>	<b>617,536</b>	<b>375,949</b>	<b>527,425</b>	<b>310,085</b>	<b>250,179</b>	<b>107,077</b>	<b>394,772</b>	<b>4,953,066</b>	<b>227,779</b>	<b>488,932</b>	<b>716,711</b>	<b>5,669,777</b>

See accompanying notes to financial statements

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Statements of Cash Flows**

**Years Ended June 30, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in net assets	\$ 161,573	621,669
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	317,125	292,139
Gain on disposal of asset	-	(118,532)
(Increase) decrease in operating assets:		
Grants receivable	10,668	(66,320)
Unconditional promises to give	135,050	53,458
Accounts receivable	(3,287)	43,348
Prepaid expenses	4,882	(3,242)
Deposits	4,939	(289)
Increase (decrease) in operating liabilities:		
Accounts payable	(21,075)	(401,874)
Accrued expenses	21,055	15,076
Current portion of notes payable	(3,319)	2,154
Deferred revenue	(4,036)	5,668
	<u>623,575</u>	<u>443,255</u>
Net cash provided by operating activities		
Cash flows from investing activities:		
Purchase of buildings and equipment	(59,402)	(602,111)
Proceeds from sale of assets	-	124,845
	<u>(59,402)</u>	<u>(477,266)</u>
Net cash used by investing activities		
Net increase (decrease) in cash	564,173	(34,011)
Beginning cash and cash equivalents	<u>2,595,568</u>	<u>2,629,579</u>
Ending cash and cash equivalents	<u>\$ 3,159,741</u>	<u>2,595,568</u>

See accompanying notes to financial statements.

# FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Notes to Financial Statements

June 30, 2017 and 2016

### (1) Nature of Activities and Significant Accounting Policies

#### Nature of Activities

Family Violence Prevention Services, Inc. (the Center) provides victims of domestic violence with a place of safety and transition to self-sufficiency, as well as a non-shelter program of counseling and support for women, children, and families who are victims of domestic violence and in need of services but not shelter. The Center is funded primarily through individual and corporate contributions and grants from government and United Way.

The Board of Directors and management of the organization acknowledge that, to the best of their ability, all assets received have been used for the purpose for which they were contributed, or have been accumulated to allow management to conduct the operations of the organization as effectively as possible.

#### Description of Programs

**Battered Women and Children's Shelter/Transitional and Outreach Services** – Shelter and transitional housing services includes safe lodging, food, clothing, medical care and basic necessities. Counseling services include individual and group counseling focusing on self-esteem, personal assessment, goal setting, and family relationships. Casework services focus on financial needs, legal advocacy, housing and other assistance. Support services include educational workshops and classes covering a wide range of subjects: parent education classes focusing on child growth and development, how to provide a nurturing environment, effective discipline, etc.; a legal services program; nursery program for infants and toddlers; and a school age children's program designed to educate children and adolescents about the effects of alcohol and other drugs, to enhance their self esteem, to teach them healthy ways of identifying and expressing their feelings, and to educate them about the dynamics of family violence while giving them a safe place to talk about their experiences living in violent homes.

An important extension of the Shelter is the programming provided to ex-residents and battered women seeking services but not shelter. Included in this program are monthly educational workshops and classes, support groups (English and Spanish), information and referral services, medical assessment and primary care, legal clinic, emergency food, clothing and furniture assistance, counseling, and structured children's activities.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(1) Nature of Activities and Significant Accounting Policies, (continued)**

**Description of Programs, (continued)**

**Counseling Center Services** – The goal of this Center is to identify and treat the unique needs of victims of family violence. Individual, group, and family therapy is available. Support groups are provided for battered women, incest survivors in abusive relationships, former batterers, and children victimized by family violence.

**Community Based Counseling Services/ Haven for Hope** – These programs provide specialized counseling for homeless individuals in 12 agencies as well as Haven for Hope. Counseling is related to substance abuse, family violence, youth, grief and mourning.

**Legal Services** - This program provides free legal advice and representation in civil cases to Bexar County residents who are homeless, victims of crime living in a shelter or in transitional housing, or are in the military or are military dependents. Cases handled include divorce, child custody, protective orders, paternity orders, wills and estate planning, power of attorney, debt consolidation, landlord-tenant disputes and deed changes.

**Substance Abuse/Indicated Program** – Substance Abuse/Indicated Program targets adults and youth at risk of substance abuse, family violence, and/or homelessness. Services include individual, group, and family counseling, assessments, referrals and follow-ups. It also targets youth at risk of family violence, truancy, low school performance, depression and substance abuse.

**Court Liaison** – The program works with courts to refer victims of domestic violence to professional intervention services and legal assistance.

**Batterers Intervention Services** – This program provides a twenty-week psycho-educational approach for male and female abusers who are court mandated or court referred for family violence. The curriculum includes cognitive restructuring strategies and helps to build conflict resolution skills.

**Helping Hands**- Specialized groups are offered for domestic violence victims, their children, and perpetrators involved with Child Protective Services (CPS).

# FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Notes to Financial Statements

June 30, 2017 and 2016

### (1) Nature of Activities and Significant Accounting Policies, (continued)

#### Description of Programs, (continued)

***Celebrating Families! Program*** – *Celebrating Families!* is an intergenerational family skills building curriculum proven to support and maintain recovery, improve the health and well-being of children and family members, and increase family reunification. The program strengthens family life and is comprehensive, developmentally appropriate, relevant for diverse cultures, and includes all family members.

**P.O.W.E.R. (Providing Options with Educational Resources)** - This program provides educational classes which enable battered women and children to obtain skills to help them move toward self-sufficiency. Classes offered are basic computer skills, financial empowerment and job readiness.

**The Middle Way Parenting Education Program** – This program, whose curriculum was developed by the University of Texas at San Antonio’s School of Social Work, is offered both at the Battered Women and Children’s Shelter and to the Center’s non-residential clients. The ten-week structured curriculum focuses on helping parents recognize the impact of their own childhood experiences, and of domestic violence, on their parenting. An additional two weeks of sessions occur after the ten structured sessions conclude, to provide parents with the opportunity to continue to process their experiences, further strengthen their relationships with one another, and develop systems of ongoing support with other participants. The program is available for any victim of domestic violence, but is particularly targeted at Child Protective Services-involved clients and very young mothers.

**Children’s Program** – This program provides therapeutic educational activities and childcare to address generational violence.

#### Significant Accounting Policies

##### 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 disclosures. Accordingly, actual results could differ from those estimates.

# **FAMILY VIOLENCE PREVENTION SERVICES, INC.**

## **Notes to Financial Statements**

**June 30, 2017 and 2016**

### **(1) Nature of Activities and Significant Accounting Policies, (continued)**

#### **Grants and Accounts Receivable**

Grants and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with clients having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

#### **Unconditional Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

#### **Land, Buildings and Equipment**

Land, buildings and equipment are recorded at cost. Donations of land, buildings and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Center reclassifies temporarily restricted net assets to unrestricted net assets at that time. Buildings and equipment are depreciated using the straight-line method over their estimated useful lives.

#### **Functional Allocation of Costs**

The costs of providing the program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, costs are allocated to program and supporting expenses based on actual use or estimated use if actual use is not readily determinable.

# FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Notes to Financial Statements

June 30, 2017 and 2016

### (1) Nature of Activities and Significant Accounting Policies, (continued)

#### Financial Statement Presentation

The Center's financial statements have been prepared on the accrual basis of accounting and current provisions applicable to nonprofit organizations.

Under these provisions, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Center's net assets and changes therein are classified and reported as follows:

**Unrestricted** – Net assets that are not subject to donor-imposed stipulations.

**Temporarily restricted** – Net assets subject to temporary restrictions imposed by donors.

**Permanently restricted** – Net assets with the donor imposed stipulation that the assets be designated toward the creation of an endowment fund.

#### Grant Revenue Recognition

Funds restricted by the grantor for particular operating purposes are deemed to be earned and reported as revenues when the Center has incurred expenditures in compliance with the specific restrictions. Amounts received but not yet earned are reported as deferred revenue.

#### Contributions

The value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Center in its many activities. There were 15,941 and 21,984 volunteer hours provided during the years ended June 30, 2017 and 2016 with an approximate fair value of \$159,410 and \$219,840, respectively.

#### Tax Status

The Center is exempt from federal income taxes under Sections 501(c) (3) and 509 (a) (2) of the Internal Revenue Code. The three fiscal years under the statute of limitations (June 30, 2017, 2016 and 2015) remain open and subject to examination by Federal jurisdictions.



**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(1) Nature of Activities and Significant Accounting Policies, (continued)**

**Cash and Cash Equivalents**

For purpose of the statement of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Reclassification of Prior Year Amounts**

Certain prior year amounts have been reclassified to conform to the current year presentation.

**(2) Unconditional Promises to Give**

Unconditional promises to give were as follows:

	2017	2016
United Way	\$ <u>735,169</u>	<u>870,219</u>

All unconditional promises to give are due within one year.

**(3) Land, Buildings and Equipment and Related Depreciation**

Land, buildings and equipment are recorded at cost. Depreciation of buildings and equipment are provided on a straight-line basis over the estimated useful lives of the assets: buildings –35 years; furniture and equipment – 3-7 years and building and improvements – 7 years. Donated assets are recorded at their estimated fair market value at date of contribution. At June 30, the costs and donated value of such assets were as follows:

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(3) Land, Buildings and Equipment and Related Depreciation (continued)**

	2017	2016
Land	\$ 480,929	480,929
Buildings	4,000,925	3,982,179
Building improvements	2,042,035	2,001,379
Buildings – new shelter	4,393,188	4,393,188
Furniture and equipment	906,440	906,440
Software	39,304	39,304
Transportation equipment	124,345	124,345
Leasehold improvements	10,529	10,529
Total cost	11,997,695	11,938,293
Less accumulated depreciation	5,853,459	5,536,334
Net land, buildings and equipment	\$ 6,144,236	6,401,959

Expenditures in excess of \$5,000, for all assets that materially extend useful lives or increase values or capabilities are capitalized, whereas routine maintenance, repair, and replacement costs are charged against current income.

**(4) Note Payable**

The Center has the following note payable at June 30:

	2017	2016
Insurance premium financing, payable in monthly installment within one year.	\$ 8,018	11,337

**(5) Unrestricted Net Assets – Designated by Board**

The Board of Directors has declared \$1,000,000 of unrestricted net assets to be designated as a three months' operating reserve.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(6) Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following purposes:

	<u>2017</u>	<u>2016</u>
Capital campaign	\$ 45,279	134,109
United Way allocations	735,169	870,219
Printing and Tuition Assistance	-	620
Endowment interest	7,113	3,293
	<u>\$ 787,561</u>	<u>1,008,241</u>

Net assets released from restrictions consisted of the following:

Released due to the expiration of time restrictions - United Way allocation	\$ 870,219
Released by incurring expenses satisfying the related restrictions	<u>89,450</u>
Total released	<u>\$ 959,669</u>

**(7) Permanently Restricted Net Assets**

Permanently restricted net assets at June 30 consisted of the following:

	<u>2017</u>	<u>2016</u>
Reserved Endowment Fund:		
Beginning balance	\$ 579,098	581,164
Contributions	36,422	13,215
Expenses	-	(15,281)
Ending balance	<u>\$ 615,520</u>	<u>579,098</u>

Each year the Center has the right to distributions of the net income from the fund to be used exclusively for expenses related to its programs. Endowment interest income is included in temporarily restricted net assets and is further described in Note 6.

# FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Notes to Financial Statements

June 30, 2017 and 2016

### **(7) Permanently Restricted Net Assets (continued)**

#### *Interpretation of Relevant Law*

Management has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA), as adopted by the state of Texas, as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Center classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Center in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Center considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the Center and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Center
- (7) The investment policies of the Center

### **(8) Economic Dependency**

The revenues earned by the Center depend on the availability of funds generated by federal, state and local governments to assist victims of domestic violence. Contracts with funding agencies are renegotiated on an annual basis and represent approximately 50% of the total revenues and other support of the organization. Final determination of eligibility of costs will be made by the funding agencies. Should any costs be found ineligible, the Center will be responsible for reimbursing the funding agencies for these amounts.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(9) Concentrations of Credit Risk**

Financial instruments which potentially subject the Center to credit risk consist principally of cash accounts and accounts receivables. The organization places its cash accounts at highly rated local banks in amounts that may exceed the federally insured limit of \$250,000.

Concentrations of credit risk with respect to accounts receivables are limited because such receivables result primarily from contracts with federal, state and local governments.

Historically, the Center has not incurred any credit related losses.

**(10) Program Matching Requirements**

Program matching requirements in connection with contracts with Texas Department of State Health Services and other agencies require minimum matching of approximately \$632,452. During the year ended June 30, 2017 the Center exceeded such requirements by using contributions from donors.

**(11) Pension Plan**

The Center offers a defined contribution retirement plan under Code Sec. 403(b). Under this arrangement, the Center has the option to match up to 3% of the employee deferrals. No contributions were made to the plan during 2017 or 2016.

**(12) Texas Access to Justice Foundation Awards**

The Center received three awards from Texas Access to Justice Foundation. The award for IOLTA and BCLS is for two years and CVCLS for one year. This is the second year of the two year grant award. The funding sources are as follows:

<u>Funding Source</u>	<u>Award Amount</u>	<u>Revenue Earned</u>	<u>Actual Expenses</u>
Interest on Lawyers Trust Account (IOLTA)	\$ 60,000	28,882	28,882
Basic Civil Legal Services Grant (BCLS)	276,425	143,012	143,012
Crime Victims Civil Legal Services (CVCLS)	69,510	69,858	69,858
Total Texas Justice Foundation Awards	\$ <u>405,935</u>	<u>241,752</u>	<u>241,752</u>

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Financial Statements**

**June 30, 2017 and 2016**

**(13) Special Events**

The breakout of special events is as follows:

**June 30, 2017**

<b>Description</b>	<b>Gross Income</b>	<b>Direct Expenses</b>	<b>Total (Net)</b>
Nutcracker Sweets	80,439	(37,108)	43,331
Purple Run	10,102	(3,292)	6,810
Honoring Mothers	86,320	(40,294)	46,026
Total	<u>176,861</u>	<u>(80,694)</u>	<u>96,167</u>

**June 30, 2016**

<b>Description</b>	<b>Gross Income</b>	<b>Direct Expenses</b>	<b>Total (Net)</b>
Nutcracker Sweets	81,487	(50,547)	30,940
Purple Run	7,334	(1,563)	5,771
Honoring Mothers	88,679	(34,727)	53,952
Parade of Playhouses	31,414	(15,434)	15,980
Total	<u>208,914</u>	<u>(102,271)</u>	<u>106,643</u>

**(14) Subsequent Events**

The Center has evaluated subsequent events through August 29, 2017, which is the date the financial statements were available to be issued.

## **ADDITIONAL INFORMATION**

**SCHEDULES OF REVENUES AND EXPENSES COMPARED TO BUDGET  
FOR TEXAS ACCESS TO JUSTICE FOUNDATION AWARDS**



## FAMILY VIOLENCE PREVENTION SERVICES, INC.

Schedule of Revenues and Expenses Compared to Budget for  
Texas Access to Justice Foundation Awards

## CVCLS Grant

Year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue	\$ <u>69,510</u>	<u>69,858</u>	<u>348</u>
Expenses:			
Personnel:			
Lawyer	60,660	61,063	(403)
Employee benefits	<u>6,463</u>	<u>6,463</u>	<u>-</u>
Total Personnel	<u>67,123</u>	<u>67,526</u>	<u>(403)</u>
Non-Personnel:			
Travel	1,680	1,625	55
Dues and subscriptions	180	180	-
Confrence and training	<u>527</u>	<u>527</u>	<u>-</u>
Total Non-Personnel	<u>2,387</u>	<u>2,332</u>	<u>55</u>
Total Expenses	<u>\$ 69,510</u>	<u>69,858</u>	<u>(348)</u>

See accompanying independent auditor's report.

## FAMILY VIOLENCE PREVENTION SERVICES, INC.

Schedule of Revenues and Expenses Compared to Budget for  
Texas Access to Justice Foundation Awards

## BCLS Grant

Year ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenue	\$ <u>138,213</u>	<u>143,012</u>	<u>4,799</u>
Expenses:			
Personnel:			
Lawyer	81,000	86,332	(5,332)
Paralegal	40,000	41,000	(1,000)
Employee benefits	<u>12,100</u>	<u>12,563</u>	<u>(463)</u>
Total Personnel	<u>133,100</u>	<u>139,895</u>	<u>(6,795)</u>
Non-Personnel:			
Supplies	350	5	345
Contract services	600	303	297
Travel	2,088	1,617	471
Dues and subscription	275	300	(25)
Library	600	219	381
Conferences and training	<u>1,200</u>	<u>673</u>	<u>527</u>
Total Non-Personnel	<u>5,113</u>	<u>3,117</u>	<u>1,996</u>
Total Expenses	<u>\$ <u>138,213</u></u>	<u><u>143,012</u></u>	<u><u>(4,799)</u></u>

See accompanying independent auditor's report.

**SINGLE AUDIT COMPLIANCE  
INFORMATION**

## FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Schedule of Expenditures of Federal, State and Local Awards

Year ended June 30, 2017

<u>Disbursements/ Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b>FEDERAL:</b>			
<u>Department of Health and Human Services</u>			
Passed through Texas Health and Human Services Commission:			
Family Violence Prevention and Services	93.671	529-15-0032-00002C	\$ 147,849
Social Security Block Grant	93.667	529-15-0032-00002C	324,706
Family Violence Prevention and Services	93.671	529-15-0006-00013A	16,128
Family Violence Prevention and Services	93.671	529-15-0006-00013B	42,513
Block Grants for Substance Abuse Prevention and Treatment (RY)	93.959	2016-048113-002 SA/YPI	<u>213,720</u>
Total Health and Human Services			<u>744,916</u>
Passed through Texas Department of State Health Services:			
Block Grants for Substance Abuse Prevention and Treatment (RY)	93.959	2016-048113-001 SA/YPI	<u>46,318</u>
Total Department of State Health Services			<u>46,318</u>
<u>Department of Housing and Urban Development</u>			
Passed through Texas Department of Housing and Community Affairs:			
Emergency Shelter Grant Programs	14.231	42150002304	9,363
Emergency Shelter Grant Programs	14.231	42160002549	139,828
Passed through City of San Antonio:			
Emergency Solutions Grant Program	14.231	4600015765	150,163
HUD-Community Based Counseling and Rapid Rehousing	14.235	TX0361L6J001401	75,361
HUD-Community Based Counseling and Rapid Rehousing	14.235	TX0361L6J001502	92,651
HUD-LaPaloma	14.235	TX0010L6J001407	1,365
HUD-LaPaloma	14.235	TX0010L6J001508	<u>224,105</u>
Total Department of Housing and Urban Development			<u>692,836</u>
<u>Department of Justice</u>			
Passed through the Office of the Governor, Criminal Justice Division:			
Victims of Crime Act Formula Grant Program	16.575	VA-13-V30-23659-06	121,440
Victims of Crime Act Formula Grant Program	16.575	VA-13-V30-23659-07	382,237
Victims of Crime Act Formula Grant Program	16.575	VA-13-V30-31138-01	<u>213,409</u>
Total Department of Justice			717,086
<u>Federal Emergency Management Agency</u>			
Passed through United Way of Bexar County			
Emergency Food and Shelter	97.024	LR0-788600-006	26,589
Total Federal Emergency Management Agency			<u>26,589</u>
Total Federal Awards			<u>2,227,745</u>

See accompanying independent auditor's report

## FAMILY VIOLENCE PREVENTION SERVICES, INC.

## Schedule of Federal, State and Local Awards

Year ended June 30, 2017

<u>Disbursements/ Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b>STATE:</b>			
Office of the AG (OVAG)		1664069	\$ 6,606
Office of the AG (OVAG)		1768928	36,084
Criminal Justice Division		015-013	21,663
Criminal Justice Division		015-013	135,888
Tx Health and Human Services Commission		529-15-0032-00002B	107,926
Tx Health and Human Services Commission		529-15-0032-00002C	<u>216,345</u>
Total State Awards			<u>524,512</u>
<b>LOCAL:</b>			
City of San Antonio - General Fund A		4600014889	42,000
City of San Antonio - Haven for Hope - Project B		4600014889	33,627
City of San Antonio - Haven for Hope - Project B		4600015765	106,866
Bexar County (Batterers Intervention)			23,220
Bexar County (Project Connect)			52,661
Bexar County (Juvenile Probation Dept)			<u>11,272</u>
Total Local Awards			<u>269,646</u>
<b>TOTAL FEDERAL, STATE AND LOCAL AWARDS</b>			<b>\$ <u><u>3,021,903</u></u></b>

See accompanying independent auditor's report

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Notes to Schedule of Federal, State and Local Awards**

**Year ended June 30, 2017**

**(1) Basis of Presentation**

The accompanying schedule of federal, state and local awards includes the federal, state and local grant activity of Family Violence Prevention Services and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

**(2) Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**(3) Indirect Cost Rate**

Family Violence Prevention Services has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

# Gonzalez & Walker

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Rinaldo J. Gonzalez, P.C., CPA

Randy L. Walker, CPA

## 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

Board of Directors  
Family Violence Prevention Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Family Violence Prevention Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements activities and cash flows for the year then ended, and the related notes to the financial statement, and have issued our report thereon dated September 29, 2017.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Violence Prevention Services, Inc.'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 Family Violence Prevention Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Family Violence Prevention Services, Inc.'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Family Violence Prevention Services, Inc.'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 or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organizations internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



August 29, 2017



# Gonzalez & Walker

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Directors  
Family Violence Prevention Services, Inc.

### Report on Compliance for Each Major Federal Program

We have audited Family Violence Prevention Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Family Violence Preventions Services, Inc.'s major federal programs for the year ended June 30, 2017. Family Violence Prevention Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Managements Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Family Violence Prevention Services, Inc. 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 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 Family Violence Prevention Services Inc. 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 Family Violence Prevention Services, Inc.'s compliance.

## Opinion on Each Major Federal Program

In our opinion, Family Violence Prevention Services, Inc. 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, 2017.

## Report on Internal Control over Compliance

Management of Family Violence Prevention Services, Inc 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 Family Violence Prevention Services, Inc.'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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Family Violence Prevention Services, Inc.'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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



August 29, 2017

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Schedule of Prior Audit Findings and Questioned Costs**

**Year ended June 30, 2017**

**Program**

**Prior Year's Finding/Noncompliance Questioned Costs**

None.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.**

**Schedule of Findings and Questioned Costs**

**Year ended June 30, 2017**

**Summary of Auditors' Results**

**Financial Statements**

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

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified	None
Significant deficiencies identified that are not considered to be material weakness(es)	None
Type of auditor's report issued on compliance for Major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section CFR Part 200	None

**Major Programs**

**Federal Programs**

CFDA 14.231 Department of Housing and Urban Development:  
 Passed through City of San Antonio: Emergency Solutions  
 Grant Program  
 CFDA 93.667 Department of Health and Human Services:  
 Social Security Block Grant  
 CFDA 93.671 Department of Health and Human Services:  
 Family Violence Prevention and Services

Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee	Yes

**Findings – Financial Statements Audit** None

**Findings and Questioned Costs – Major Federal Award Programs Audit** None