

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**FINANCIAL STATEMENTS**

**December 31, 2016 & 2015**

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**Certified Public Accountants**  
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Independent Auditor's Report

To the Board of Directors of  
Child Protective Services Community Partners, Inc.

I have audited the accompanying financial statements of Child Protective Services Community Partners, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, 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***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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 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 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, I express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that my audit evidence I have optioned is sufficient and appropriate to provide a basis for my audit opinion.

*Opinion*

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Child Protective Services Community Partners, Inc. as of December 31, 2016 and 2015, 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.

*William C. Spore, P.C.*

Keller, Texas

August 9, 2017

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENTS OF FINANCIAL POSITION**

**December 31, 2016 & 2015**

**ASSETS**

	<u>2016</u>		<u>2015</u>
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	\$ 754,426	\$	624,948
Unconditional Promises to Give, Net	1,368,500		0
Certificate of Deposit	686,823		684,976
Prepaid Expenses	61,125		47,047
Inventory	704,118		696,528
<b>TOTAL CURRENT ASSETS</b>	<u>3,574,992</u>		<u>2,053,499</u>
<b>PROPERTY &amp; EQUIPMENT</b>			
Land & Building	1,204,894		1,204,894
Furniture, Fixtures & Equipment	134,204		132,648
Less-Accumulated Depreciation	(120,352)		(108,380)
<b>NET PROPERTY &amp; EQUIPMENT</b>	<u>1,218,746</u>		<u>1,229,162</u>
<b>OTHER ASSETS</b>			
Unconditional Promises to Give, Net, Less Current Portion	1,348,547		
<b>TOTAL ASSETS</b>	\$ <u>6,142,285</u>	\$	<u>3,282,661</u>

**LIABILITIES & NET ASSETS**

<b>CURRENT LIABILITIES</b>			
Note Payable-Line of Credit	\$ 960,000	\$	960,000
Accounts Payable & Accrued Expenses	36,858		60,527
Refundable Advamces	0		52,900
Unearned Fund Raising Revenues	25,000		0
<b>TOTAL CURRENT LIABILITIES</b>	<u>1,021,858</u>		<u>1,073,427</u>
<b>NET ASSETS</b>			
Unrestricted	1,980,070		2,029,352
Temporarily Restricted	3,140,357		179,882
Permanently Restricted	0		0
<b>TOTAL NET ASSETS</b>	<u>5,120,427</u>		<u>2,209,234</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	\$ <u>6,142,285</u>	\$	<u>3,282,661</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2016

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>PERMANENTLY RESTRICTED</u>	<u>TOTAL</u>
<b>REVENUE &amp; PUBLIC SUPPORT</b>				
Contributions	\$ 766,150	\$ 0	\$ 0	\$ 766,150
Contributions-In Kind	1,060,306	0	0	1,060,306
Title IV-B Grant	18,770	0	0	18,770
Special Events (Net of Expenses)	451,472	0	0	451,472
Federated Campaigns	9,363	0	0	9,363
Kids-In-Crisis Funding	0	89,548	0	89,548
Capital Campaign	0	3,058,082	0	3,058,082
Interest Income	2,945	0	0	2,945
Net Assets Released from Restrictions	187,155	(187,155)	0	0
<b>TOTAL REVENUE &amp; PUBLIC SUPPORT</b>	<u>2,496,161</u>	<u>2,960,475</u>	<u>0</u>	<u>5,456,636</u>
<b>EXPENSES</b>				
Program Services	1,958,282	0	0	1,958,282
Fundraising	357,910	0	0	357,910
General & Administrative	229,251	0	0	229,251
<b>TOTAL EXPENSES</b>	<u>2,545,443</u>	<u>0</u>	<u>0</u>	<u>2,545,443</u>
<b>CHANGE IN NET ASSETS</b>	(49,282)	2,960,475	0	2,911,193
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>2,029,352</u>	<u>179,882</u>	<u>0</u>	<u>2,209,234</u>
<b>NET ASSETS - END OF YEAR</b>	\$ <u>1,980,070</u>	\$ <u>3,140,357</u>	\$ <u>0</u>	\$ <u>5,120,427</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2015

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>PERMANENTLY RESTRICTED</u>	<u>TOTAL</u>
<b>REVENUE &amp; PUBLIC SUPPORT</b>				
Contributions	\$ 757,459	\$ 0	\$ 0	\$ 757,459
Contributions-In Kind	1,051,774	0	0	1,051,774
Special Events (Net of Expenses)	328,955	0	0	328,955
United Way	5,652	0	0	5,652
Kids-In-Crisis Funding	0	199,105	0	199,105
Capital Campaign	0	20,270	0	20,270
Interest Income	2,151	0	0	2,151
Net Assets Released from Restrictions	221,352	(221,352)	0	0
<b>TOTAL REVENUE &amp; PUBLIC SUPPORT</b>	<u>2,367,343</u>	<u>(1,977)</u>	<u>0</u>	<u>2,365,366</u>
<b>EXPENSES</b>				
Program Services	1,730,098	0	0	1,730,098
Fundraising	339,573	0	0	339,573
General & Administrative	170,831	0	0	170,831
<b>TOTAL EXPENSES</b>	<u>2,240,502</u>	<u>0</u>	<u>0</u>	<u>2,240,502</u>
<b>CHANGE IN NET ASSETS</b>	126,841	(1,977)	0	124,864
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>1,902,511</u>	<u>181,859</u>	<u>0</u>	<u>2,084,370</u>
<b>NET ASSETS - END OF YEAR</b>	\$ <u>2,029,352</u>	\$ <u>179,882</u>	\$ <u>0</u>	\$ <u>2,209,234</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENTS OF CASH FLOWS**

**For the Years Ending December 31, 2016 & 2015**

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FOR OPERATING ACTIVITIES:</b>		
Change in Net Assets	\$ 2,911,193	\$ 124,864
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation - Non Cash	11,972	12,583
(Increase) Decrease in Receivables & Pledges to Give	(2,717,047)	15,822
(Increase) Decrease in Inventory	(7,590)	(132,410)
(Increase) Decrease in Prepaid Expenses	(14,078)	(41,887)
Increase (Decrease) in Payables & Accrued Expenses	(23,669)	17,800
Increase (Decrease) in Unearned Revenues	(27,900)	(33,997)
<b>NET CASH PROVIDED BY OPERATIONS</b>	<u>132,881</u>	<u>(37,225)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Equipment	(1,556)	(1,206,203)
Proceeds from Certificate of Deposit	0	0
Purchase of Certificate of Deposit	0	(120,005)
Interest Added to Principle of Certificate of Deposit	(1,847)	(1,056)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(3,403)</u>	<u>(1,327,264)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Borrowings on Note Payable	<u>0</u>	<u>960,000</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	129,478	(404,489)
<b>CASH - BEGINNING OF YEAR</b>	<u>624,948</u>	<u>1,029,437</u>
<b>CASH - END OF YEAR</b>	\$ <u><u>754,426</u></u>	\$ <u><u>624,948</u></u>
<b>CASH PER BALANCE SHEET:</b>		
Cash & Cash Equivalents	\$ <u><u>754,426</u></u>	\$ <u><u>624,948</u></u>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
Cash Paid for Interest Expense	\$ <u><u>41,193</u></u>	\$ <u><u>10,868</u></u>



**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the Year Ended December 31, 2016**

	<u>PROGRAM SERVICES</u>		<u>FUND- RAISING</u>		<u>GENERAL &amp; ADMINISTRATIVE</u>		<u>TOTAL</u>
Rainbow Room Distributions to Clients	\$ 965,936	\$	0	\$	0	\$	965,936
Rainbow Room - Supplies & Services	24,754		0		0		24,754
Heart Program - Supplies & Services	8,615		0		0		8,615
Heart Program - Professional Fees	36,323		0		0		36,323
Kids in Crisis - Specific Assistance	86,696		0		0		86,696
Spirit Of Christmas - Supplies & Services	11,984		0		0		11,984
Storyline - Supplies & Services	3,485		0		0		3,485
Caseworker Appreciation	16,307		0		0		16,307
Salaries	453,097		126,924		60,404		640,425
Payroll Taxes	32,827		11,174		5,122		49,123
Fringe Benefits	43,397		16,024		7,344		66,765
Bank & Credit Card Fees	9,016		2,866		0		11,882
Computer Support	4,282		0		4,282		8,564
Conference and Education	0		0		12,258		12,258
Depreciation	4,842		2,173		4,957		11,972
Development Expenses	0		67,022		0		67,022
Dues and Subscriptions	0		0		2,925		2,925
Future Building Capital Campaign	0		102,647		0		102,647
Future Building Operating Costs & Taxes	0		0		43,701		43,701
Insurance	385		0		755		1,140
Interest Expense	0		0		41,193		41,193
Travel, Meals and Entertainment	889		0		173		1,062
Postage and Shipping	757		2,651		379		3,787
Printing and Publications	6,732		14,723		1,410		22,865
Professional Services	7,102		1,825		1,825		10,752
Publicity and Promotional	365		0		3,433		3,798
Rent and Storage	220,514		4,900		19,601		245,015
Repair & Maintenance	2,675		0		2,675		5,350
Supplies and Materials	4,916		1,386		9,874		16,176
Telephone	4,876		2,439		4,051		11,366
Utilities	7,510		1,156		2,889		11,555
<b>TOTAL EXPENSES</b>	\$ <u>1,958,282</u>	\$	<u>357,910</u>	\$	<u>229,251</u>	\$	<u>2,545,443</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the Year Ended December 31, 2015**

	<u>PROGRAM SERVICES</u>		<u>FUND- RAISING</u>		<u>GENERAL &amp; ADMINISTRATIVE</u>		<u>TOTAL</u>
Rainbow Room Distributions to Clients	\$ 814,122	\$	0	\$	0	\$	814,122
Rainbow Room - Supplies & Services	21,022		0		0		21,022
Heart Program - Supplies & Services	8,121		0		0		8,121
Heart Program - Professional Fees	34,043		0		0		34,043
Kids in Crisis - Specific Assistance	87,432		0		0		87,432
Spirit Of Christmas - Supplies & Services	16,986		0		0		16,986
Storyline - Supplies & Services	2,958		0		0		2,958
Caseworker Appreciation	12,948		0		0		12,948
Salaries	377,097		125,421		51,477		553,995
Payroll Taxes	27,311		10,911		4,445		42,667
Fringe Benefits	48,532		21,134		8,611		78,277
Bank & Credit Card Fees	6,020		1,866		0		7,886
Computer Support	3,870		0		3,870		7,740
Conference and Education	0		0		11,766		11,766
Depreciation	5,193		2,173		5,217		12,583
Development Expenses	0		47,975		0		47,975
Dues and Subscriptions	74		0		2,125		2,199
Future Building Capital Campaign	0		96,950		0		96,950
Future Building Operating Costs & Taxes	0		0		18,669		18,669
Insurance	1,352		0		2,500		3,852
Interest Expense	0		0		10,868		10,868
Travel, Meals and Entertainment	863		0		2,076		2,939
Postage and Shipping	1,384		4,844		692		6,920
Printing and Publications	8,918		14,767		1,451		25,136
Professional Services	4,640		580		580		5,800
Publicity and Promotional	0		0		1,539		1,539
Rent and Storage	220,514		4,900		19,601		245,015
Repair & Maintenance	2,665		0		2,665		5,330
Supplies and Materials	10,452		4,099		15,085		29,636
Telephone	5,385		2,692		4,442		12,519
Utilities	8,196		1,261		3,152		12,609
<b>TOTAL EXPENSES</b>	\$ <u>1,730,098</u>	\$	<u>339,573</u>	\$	<u>170,831</u>	\$	<u>2,240,502</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 & 2015**

**NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -**

Nature of Activities: Child Protective Services Community Partners, Inc., d/b/a Community Partners of Dallas (CPD) is a community based, nonprofit organization formed to initiate, develop and support projects that enable Child Protective Services caseworkers to make the most positive impact possible on the victims of child abuse and neglect and those that are at risk in Dallas County. CPD has established December 31 as its fiscal year end.

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting policies.

Financial Statement Presentation: The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Cash Equivalents: Cash equivalents consist of all monies held in banks and highly liquid investments with maturity dates of less than three months.

Revenue Recognition - Contributions: All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for a specific purpose are reported as temporarily restricted or permanently restricted support. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are classified as unrestricted. CPD had no permanently restricted net assets in 2015 or 2016.

Donated materials and services represent the estimated fair value of materials and services provided. The contribution of services are recognized if the services received create non-financial assets or require specialized skills provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Grant Receivables: Receivables represent requests for funds submitted to grantors for expenditures made by CPD in the current fiscal year that had not been received at year end.

Promises to Give:

Unconditional promises to give are recorded when pledged. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

# CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2016 & 2015

CPD uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

Inventory: Donated clothing, toys, school supplies and other household items are stated at estimated fair value as of the date received, or cost if purchased. These items are held for future distribution to "qualified recipients" when identified. Inventory is estimated using the average price of inventory categories multiplied by the quantity on hand at year end. The average price of inventory categories is average cost (or donated value as described above) of all inventory items in a category.

Property & Equipment: CPD follows the practice of capitalizing all expenditures for property or equipment in excess of \$500. Purchased property and equipment are recorded at cost. Donations of property and equipment are recorded at their estimated fair value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed on a straight-line basis over the useful lives of the assets. Useful lives range from three to forty years.

Refundable advances: CPD records grant revenue as a refundable advance until it is expended for the purpose of the grant, at which time it is recognized as revenue. The balance in refundable advances represents amounts received in December for salaries to be paid in the subsequent year.

Compensated absences: Employees of CPD receive paid vacations and personal days off, depending on the length of service and other factors. The Organization's policy is to recognize the cost of compensated absences when actually paid as the amount of unpaid compensated absences at year end is immaterial.

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.

Income Taxes: CPD is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and therefore has made no provision for income taxes in the accompanying financial statements. The Organization is not classified as a private foundation and there was no unrelated business income for the fiscal years ending December 31, 2016 and 2015. The Organization's Forms 990 for fiscal years 2014, 2015 and 2016 are subject to examination by the IRS, generally for three years after they are filed.

Donated Services: CPD receives a significant amount of donated services from unpaid volunteers who assist with the organizations various programs, fund-raising projects and with general and administrative functions. The value of these contributions has not been reflected in the financial statements as they did not meet the criteria for recognition.

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 & 2015**

Functional Allocation of Expenses: The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE B: CASH:**

At December 31, 2016 CPD's cash and time deposit accounts totaled \$1,441,249. The organization's checking and savings account balances (per bank) totaled \$558,218 at December 31, 2016. Of these checking and savings balances, \$456,954 was secured by federal depository insurance and the remaining \$101,264 was uncollateralized. It was the opinion of management that the solvency of the financial institution with balances in excess of FDIC limits was not of particular concern at that time.

At December 31, 2016, the organization held certificates of deposit totaling \$686,823. All of the certificates of deposit were covered by federal depository insurance at December 31, 2016. The Company did not have any uncollateralized certificate of deposit accounts at December 31, 2016.

**NOTE C: UNCONDITIONAL PROMISES TO GIVE:**

Unconditional promises to give consist of the following:

Gross Capital Campaign Promises to Give	\$	2,897,126
Allowance for Uncollectable Promises to Give		<u>(15,500)</u>
		2,881,626
Less-Discount to Net Present Value		<u>(164,579)</u>
Net Unconditional Promises to Give	\$	<u><u>2,717,047</u></u>
Amounts Due In:		
Less than one year	\$	1,368,500
One to four years		<u>1,348,547</u>
Total Promises to Give	\$	<u><u>2,717,047</u></u>

Unconditional promises to give due in more than one year are reflected at the present value of the estimated future cash flows using a discount rate of 4.50%

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 & 2015**

**NOTE D: LINE OF CREDIT:**

In September 2015 CPD entered into a line of credit agreement with BOKF, NA, d/b/a Bank of Texas in the amount of \$960,000. The line of credit proceeds were used by CPD to purchase a building for the future home of the organization. The agreement matures September 19, 2017, requires monthly interest payments based on BOKF's prime rate (which was 4.50% in December 2016) and is collateralized by the real estate purchased with the loan proceeds and is further secured by a pledge of a \$120,000 certificate of deposit owned by the Company. The loan was paid off in April 2017.

**NOTE E: RESTRICTED NET ASSETS:**

Temporarily restricted net asset balances and activities are as follows:

	BALANCE		ADDITIONS		RELEASES		BALANCE
	12-31-15						12-31-16
Kids-in-Crisis	\$ 124,153	\$	89,548	\$	151,696	\$	62,005
Heart Program	35,459		0		35,459		0
Capital Campaign	20,270		3,058,082		0		3,078,352
	<u>\$ 179,882</u>	\$	<u>3,147,630</u>	\$	<u>187,155</u>	\$	<u>3,140,357</u>

In September 2015 CPD purchased a building for its future use. In combination with the purchase of the building the CPD's board of directors initiated a "Capital Campaign" to raise funds to pay off the debt incurred to purchase the building and to raise funds to refurbish the building.

**NOTE F: IN-KIND CONTRIBUTIONS:**

CPD received in-kind contributions from various donors during the fiscal years 2016 and 2015. The estimated values of these in-kind contributions are as follows:

IN-KIND CONTRIBUTIONS

		<u>2016</u>		<u>2015</u>
Inventory	\$	815,291	\$	806,759
Rent		245,015		245,015
	\$	<u>1,060,306</u>	\$	<u>1,051,774</u>

**CHILD PROTECTIVE SERVICES COMMUNITY PARTNERS, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 & 2015**

**NOTE G: OPERATING LEASES:**

In November 2008 CPD was provided office and storage space on Skiles Street in Dallas, Texas on a rent-free basis from the Meadows Foundation. The storage space houses the resources for all three Rainbow Rooms. The lease expires in October 2018. The fair rental value of this space is \$224,348 annually, which is included in In-Kind Contributions and in Rent expense in the statement of activities. CPD also receives the use of space in an office building on Stemmons Freeway at no charge. This space houses the "Stemmons" Rainbow Room. The fair rental value of this space is \$20,667 annually and this amount is included in In-Kind Contribution revenues and in Rent expense in the statement of activities.

**NOTE H: EVALUATION OF SUBSEQUENT EVENTS:**

CPD has evaluated subsequent events through August 9, 2017, the date which the financial statements were available to be issued.

**WILLIAM C. SPORE, P.C.**  
**Certified Public Accountants**  
**200 N. Rufe Snow Drive, Ste 116, Keller, TX 76248**  
**817-421-6619**

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To the Board of Directors  
Child Protective Services Community Partners, Inc.

In planning and performing my audit of the financial statements of Child Protective Services Community Partners, Inc. as of and for the year ending December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, I considered the Child Protective Services Community Partners, Inc.'s internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. I did not identify any deficiencies in internal control that I consider to be material weaknesses.

This communication is intended solely for the information and use of management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

*William C. Spore, PC*  
Certified Public Accountants

August 9, 2017