

**FAMILY VIOLENCE PREVENTION  
SERVICES, INC. AND BATTERED WOMEN'S  
SHELTER ENDOWMENT FUND**

**CONSOLIDATED FINANCIAL STATEMENTS  
WITH COMPLIANCE AND SINGLE AUDIT  
REPORTING**

**June 30, 2024 and 2023**

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATED FINANCIAL STATEMENTS WITH COMPLIANCE  
AND SINGLE AUDIT REPORTING  
June 30, 2024 and 2023**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Family Violence Prevention Services, Inc. and  
Battered Women's Shelter Endowment Fund  
San Antonio, Texas

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying consolidated financial statements of Family Violence Prevention Services, Inc. and Battered Women's Shelter Endowment Fund (nonprofit organizations), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Family Violence Prevention Services, Inc. and Battered Women's Shelter Endowment Fund as of June 30, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Violence Prevention Services, Inc. and Battered Women's Shelter Endowment Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

## ***Responsibilities of Management for the Financial Statements (continued)***

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Other Matters***

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal, state and local awards on pages 26-27, 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*, and the accompanying consolidating statements and schedules on pages 21-25, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 September 24, 2024 on pages 29-30 on our consideration of Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's internal control over financial reporting and our tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's 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 Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's internal control over financial reporting and compliance.

### ***Report on Summarized Comparative Information***

We have previously audited Family Violence Prevention Services, Inc.'s and Battered Women's Shelter Endowment Fund's 2023 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 29, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



San Antonio, Texas  
September 24, 2024

## **CONSOLIDATED FINANCIAL STATEMENTS**

**FAMILY VIOLENCE PREVENTION SERVICES, INC. AND BATTERED  
WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
June 30, 2024 and 2023**

	2024	2023
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 4,309,415	\$ 4,479,886
Grants Receivable	954,192	729,474
Prepaid Expenses	2,500	-
Total Current Assets	5,266,107	5,209,360
<b>LONG-TERM ASSETS</b>		
Investments	6,387,328	5,524,037
Land, Buildings and Equipment, net	7,595,432	7,054,038
Total Long-Term Assets	13,982,760	12,578,075
<b>TOTAL ASSETS</b>	<b>\$ 19,248,867</b>	<b>\$ 17,787,435</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accrued Expenses	\$ 344,934	\$ 252,292
Deferred Revenue	103,590	69,950
Total Current Liabilities	448,524	322,242
<b>TOTAL LIABILITIES</b>	<b>448,524</b>	<b>322,242</b>
<b>NET ASSETS</b>		
Without Donor Restrictions		
Undesignated	14,098,932	12,384,570
Board-Designated	2,500,000	2,500,000
Total Without Donor Restrictions	16,598,932	14,884,570
With Donor Restrictions		
Purpose-Restricted	8,244	396,365
Perpetually Restricted - Endowment	2,193,167	2,184,258
Total With Donor Restrictions	2,201,411	2,580,623
<b>TOTAL NET ASSETS</b>	<b>18,800,343</b>	<b>17,465,193</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 19,248,867</b>	<b>\$ 17,787,435</b>

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

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATED STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024  
(summarized for 2023)**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2024 Total</b>	<b>2023 Total</b>
<b><u>OPERATING SUPPORT AND REVENUE</u></b>				
Grants from Governmental Agencies	\$ 3,982,497	\$ -	\$ 3,982,497	\$ 3,857,006
Contributions and Other Grants	2,893,640	415,419	3,309,059	3,387,375
United Way	946,864	-	946,864	927,588
Counseling Revenue	516,984	-	516,984	313,747
Special Events, net of direct expenses of \$58,949 and \$121,366, respectively	193,767	-	193,767	151,357
Court Donation Revenue	36,865	-	36,865	26,959
Net Assets Released from Restrictions	794,631	(794,631)	-	-
<b>TOTAL OPERATING SUPPORT AND REVENUE</b>	<b>9,365,248</b>	<b>(379,212)</b>	<b>8,986,036</b>	<b>8,664,032</b>
<b><u>OPERATING EXPENSES</u></b>				
Program Services	7,396,297	-	7,396,297	6,769,213
Supporting Services	1,029,402	-	1,029,402	1,027,993
<b>TOTAL OPERATING EXPENSES</b>	<b>8,425,699</b>	<b>-</b>	<b>8,425,699</b>	<b>7,797,206</b>
<b>CHANGE IN NET ASSETS BEFORE NON- OPERATING ACTIVITY</b>				
	939,549	(379,212)	560,337	866,826
<b><u>NON-OPERATING ACTIVITY</u></b>				
Investment Income, net	663,291	-	663,291	379,229
Interest Income	111,412	-	111,412	64,043
Other Income	110	-	110	-
Insurance Proceeds	-	-	-	219,015
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>774,813</b>	<b>-</b>	<b>774,813</b>	<b>662,287</b>
<b>CHANGE IN NET ASSETS AFTER NON- OPERATING ACTIVITY</b>				
	1,714,362	(379,212)	1,335,150	1,529,113
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>14,884,570</b>	<b>2,580,623</b>	<b>17,465,193</b>	<b>15,936,080</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 16,598,932</b>	<b>\$ 2,201,411</b>	<b>\$ 18,800,343</b>	<b>\$ 17,465,193</b>

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



**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2024  
(summarized for 2023)**

	Program Services							Supporting Services			2024 Total	2023 Total	
	Shelter & Housing Services	Children's Services	NonRes. Counseling Services	Community Integrated Services	Battered Intervention Services	Legal Services	Drug Court Program	Total	Development and Campaign	Management and General			Total
<b>OPERATING EXPENSES</b>													
Salaries	\$ 2,016,117	\$ 387,084	\$ 436,362	\$ 366,913	\$ 368,587	\$ 412,367	\$ 229,741	\$ 4,217,171	\$ 256,583	\$ 516,417	\$ 773,000	\$ 4,990,171	\$ 4,562,161
Payroll Taxes	151,567	28,873	33,096	28,011	27,429	30,057	17,355	316,388	18,669	38,732	57,401	373,789	344,003
Health, Workers' Compensation and Other Insurance	152,359	28,118	34,676	22,009	30,657	24,625	9,048	301,492	14,055	18,264	32,319	333,811	284,521
Pension Plan Expense	31,439	8,677	6,957	3,657	9,751	11,573	5,643	77,697	3,240	23,483	26,723	104,420	102,546
Total Payroll Expenses	2,351,482	452,752	511,091	420,590	436,424	478,622	261,787	4,912,748	292,547	596,896	889,443	5,802,191	5,293,231
Supplies	461,174	13,023	11,864	21,068	14,501	11,343	3,866	536,839	55	25,379	25,434	562,273	533,735
Occupancy	431,362	-	31,795	24,789	24,281	921	366	513,514	977	2,354	3,331	516,845	445,915
Specific Assistance	444,701	1,066	1,527	1,217	10,128	1,655	127	460,421	-	-	-	460,421	441,524
Professional Fees	38,678	51,351	74,208	25,095	50,544	9,032	2,160	251,068	5,040	33,242	38,282	289,350	302,712
Insurance	103,817	5,942	5,696	4,244	4,733	1,145	882	126,459	-	4,631	4,631	131,090	120,269
Telephone	46,507	-	5,908	7,186	5,971	1,688	3,228	70,488	-	1,641	1,641	72,129	77,077
Dues and Subscriptions	19,723	245	821	129	1,011	9,055	115	31,099	278	29,684	29,962	61,061	47,439
Transportation	26,563	2,800	1,109	2,186	480	7,844	5,305	46,287	-	4,478	4,478	50,765	48,325
Legal and Accounting	-	-	-	-	-	-	-	-	-	24,038	24,038	24,038	30,049
Educational Conferences and Meetings	484	5,016	96	1,275	-	1,998	46	8,915	-	4,905	4,905	13,820	16,913
Mailing and Postage	2,402	-	448	517	448	-	-	3,815	239	1,697	1,936	5,751	5,398
Printing and Publications	295	-	-	-	-	10	-	305	626	695	1,321	1,626	3,637
Total Expenses Before Depreciation	3,927,188	532,195	644,563	508,296	548,521	523,313	277,882	6,961,958	299,762	729,640	1,029,402	7,991,360	7,366,224
Depreciation	362,339	-	23,760	24,480	23,760	-	-	434,339	-	-	-	434,339	430,982
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,289,527</b>	<b>\$ 532,195</b>	<b>\$ 668,323</b>	<b>\$ 532,776</b>	<b>\$ 572,281</b>	<b>\$ 523,313</b>	<b>\$ 277,882</b>	<b>\$ 7,396,297</b>	<b>\$ 299,762</b>	<b>\$ 729,640</b>	<b>\$ 1,029,402</b>	<b>\$ 8,425,699</b>	<b>\$ 7,797,206</b>

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

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2024 and 2023**

	<b>2024</b>	<b>2023</b>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in Net Assets	\$ 1,335,150	\$ 1,529,113
Adjustments to Reconcile Net Change to Net Cash		
Provided by Operations:		
Depreciation	434,339	430,982
Unrealized Gain on Investments	(650,996)	(307,896)
Increase in Operating Assets:		
Grants Receivable	(224,718)	(21,032)
Prepaid Expenses	(2,500)	-
Increase (Decrease) in Operating Liabilities:		
Accrued Expenses	92,642	23,500
Deferred Revenue	33,640	(22,152)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>1,017,557</b>	<b>1,632,515</b>
 <b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of Buildings and Equipment	(975,733)	(491,942)
Purchase of Investments	(212,295)	(1,071,333)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(1,188,028)</b>	<b>(1,563,275)</b>
 <b>NET (DECREASE) INCREASE IN CASH FLOWS</b>	<b>(170,471)</b>	<b>69,240</b>
 <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>4,479,886</b>	<b>4,410,646</b>
 <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 4,309,415</b>	<b>\$ 4,479,886</b>

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

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying consolidated statements of Family Violence Prevention Services, Inc. (the Center) and Battered Women's Shelter Endowment Fund (the Fund) have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Nature of Activities

The Center is a 501(c)(3) organization that 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 agencies and United Way.

The Fund was legally formed in 2004 as a 509(a)(2) organization for the exclusive purpose of supporting the Center, including receiving and holding contributions, endowments, gifts, and donations from the general public for the Center. The Fund is controlled by a Board of Directors and Finance Committee.

Description of Programs

*Shelter & Housing Services* – Shelter and housing services include safe lodging, food, clothing, medical care, crisis assistance, adult education, a pet kennel, and the provision of basic necessities. Counseling services are provided to individuals and groups, focusing on self-esteem, personal assessment, goal setting, and family relationships. Casework services focus on financial needs, legal advocacy, housing, and other assistance. Therapeutic education and recreational activities, childcare, and counseling services are provided to address generational violence. Educational classes are provided to enable battered women to obtain skills to help them move toward self-sufficiency. Classes offered include basic computer skills, financial empowerment, DV awareness, and job readiness. Residents exiting the shelter retain access to supportive services or may transition to non-residential services.

Families no longer in active crisis but unable to safely live off-campus or afford off-site housing can reside in on-site transitional housing or receive rapid rehousing rental assistance in the community. Participants in housing services programs receive ongoing case management and access to other supportive services and assistance including, but not limited to, information and referral services, emergency food, clothing and furniture assistance, and counseling.

*Non-Residential Counseling Services* – This program identifies and meets the unique needs of victims of family violence. Individual and group therapy is available. Support groups are provided for battered women, offering a supportive and safe environment to process personal experiences, feelings, and concerns related to domestic violence. Also offered is Becoming S.A.F.E., a 15-hour curriculum-based psycho-educational group to support survivors in exploring their experiences and how domestic violence impacts children. A branch of non-residential counseling services operates at the Haven for Hope campus to serve the homeless population. Counseling at this site is related to substance abuse, family violence, grief and mourning.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN’S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Description of Programs (continued)

*Children’s Services* – This program provides a variety of services suited to meet the developmental and emotional needs of both residential and non-residential children, helping to ameliorate the effects of violence on young survivors, disrupt the intergenerational cycle of violence, assist parents, and facilitate positive familial function. Support services include educational workshops and classes, parenting education (focused on child growth and development, how to provide a nurturing environment, and effective discipline), individual and group counseling, field trips and recreation and socialization opportunities, and a nursery program for infants and toddlers. Case managers work with families to meet children’s needs and assist school enrollment and educational advocacy. An on-site after-school program (in partnership with a local school district) is offered to children of shelter residents.

*Legal Services* – This program provides free legal advice and representation in civil cases to Bexar County residents who are victims, including those who are living in emergency shelter or one of the housing services or who are in the military or military dependents. Cases handled include divorce, child custody, protective orders, and spousal support.

*Court Programs* – These programs work with courts to refer victims and perpetrators of domestic violence to professional intervention services and legal assistance. The Center’s staff are housed at the Bexar County Courthouse, facilitating ease of client access to advocacy and seamless referral to all the Center’s programming. Through the Court and Military Liaison program, the Center also has an established relationship with the Family Advocacy Offices at Joint Base San Antonio, allowing military-involved victims to be referred to assistance outside of the military system.

*Batterers Intervention Services* – This program provides a 24-session psycho-educational intervention for male and female abusers who are court mandated or court referred for family violence. Clients may also self-refer. The curriculum includes cognitive restructuring strategies and helps to build conflict resolution skills. The Violence Intervention Program also operates Once a Child, a specialized parenting program designed to engage perpetrators of family violence in recognizing the impact of their violence on children. This curriculum complements BIPP.

*Community Integrated Services* – This program offers services to families at risk, particularly those which are CPS-involved, and promotes DV advocacy among youth. The primary services of this program include the following:

*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.

*A Parent’s Journey* is a psycho-educational parenting program which explores how domestic violence affects one’s ability to parent, and how exposure to DV impacts child development and behavior.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Description of Programs (continued)

*The CPS Liaison* program advocates for CPS-involved clients, works to train CPS workers on issues of violence, and assists survivors in understanding the CPS process.

*Youth Advisory Council* is a teen volunteer group whose mission is to promote healthy relationships and to educate the community on the prevention of family violence and teen dating violence.

Basis of Presentation

The Center and the Fund are required to report information regarding their financial position and activities according to two classes of net assets:

*Net Assets Without Donor Restrictions* – Net assets available for use in the general operations and not subject to donor restrictions. Assets restricted solely through the actions of the Board of Directors (the Board) are reported as net assets without donor restrictions, board-designated.

*Net Assets With Donor Restrictions* – Net assets subject to donor-imposed restrictions that are more restrictive than the Center's and the Fund's mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Basis of Consolidation

The accompanying consolidated financial statements include the financial activities of the Center and the Fund due to common control and interest. All intercompany accounts and transactions have been eliminated in the consolidation.

Estimates

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

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Center and the Fund consider all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Grants Receivable

Grants receivable is 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. Therefore, no allowance for uncollectible accounts has been recorded.

Functional Expense Allocation

The costs of providing the programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll expenses, which are allocated on the basis of estimates of time and effort, as well as occupancy, telephone, insurance, supplies, and various other operating expenses, which are allocated on the basis of square footage or some other reasonable basis.

Grants and Contributions

The Center and the Fund record grants and contributions in accordance with Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Grants and contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted grants and contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is fulfilled), net assets with donor restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

Investments

Investments are stated at fair value based upon quoted market prices, when available, or estimates of fair value, in the consolidated statements of financial position. Dividends, interest, and unrealized gains and losses are reported as investment income, net in the consolidated statement of activities.

Income Taxes

The Center and the Fund are exempt from federal income taxes under Sections 501(c)(3) and 509 (a)(2), respectively, of the Internal Revenue Code and, as such, qualify for the maximum charitable contributions deduction by donors. As of June 30, 2024, the tax years that remain subject to examination by taxing authorities begin with 2021.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Contributed Services

The value of contributed services meeting the requirements for recognition in the consolidated financial statements was not material and has not been recorded. In addition, many individuals volunteer their non-specialized time and perform a variety of tasks that assist the Center in its many activities. There were 14,395 and 11,912 volunteer hours provided during the years ended June 30, 2024 and 2023 with an approximate fair value of \$143,953 and \$119,115, respectively. These amounts are not recognized in the consolidated financial statements.

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 at date of contribution. Such donations are reported as unrestricted support unless the donor has restricted the donated assets for 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 support with donor restrictions. 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 net assets with donor restrictions to net assets without donor restrictions at that time. Depreciation of buildings and equipment is calculated on a straight-line basis over the estimated useful lives of the assets: buildings – 35 years; furniture and equipment – 3-7 years; software – 5 years; and building and leasehold improvements – 7 years.

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 to expense.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. This pronouncement provides new guidance regarding lease accounting for reporting periods beginning after December 15, 2021. A lessee will be required to recognize on the statement of financial position the assets and liabilities for leases with terms of more than twelve months. Management has evaluated the pronouncement and determined it does not have a material effect on the consolidated financial statements for the years ended June 30, 2024 and 2023. Therefore, it was not adopted for fiscal years 2024 and 2023.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

New Accounting Pronouncements (continued)

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This pronouncement requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The pronouncement includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new pronouncement, as amended, is to be applied retrospectively, to annual reporting periods beginning after June 15, 2021, and interim periods with annual reporting periods beginning after June 15, 2022. Management has evaluated the pronouncement and determined it is not applicable to the Center and the Fund since they did not receive material in-kind contributions during the years ended June 30, 2024 and 2023. Therefore, it was not adopted for fiscal years 2024 and 2023.

In June 2016, the FASB issued Accounting Standards Codification (ASC) 326, *Financial Instruments – Credit Losses*, which significantly changes how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this pronouncement is a shift from the incurred loss model to the expected loss model. Under this pronouncement, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Management has evaluated the new pronouncement and determined is not applicable as the Center and the Fund did not have financial assets subject to the guidance in ASC 326 as of July 1, 2023 and June 30, 2024.

Revenue - Exchange Transactions

The Center and the Fund recognize revenue related to exchange transactions in accordance with ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The Center and the Fund receive revenues through various exchange transactions, including counseling and special events. The amount of consideration received from these transactions is variable. Revenue from these transactions is recorded as an increase in net assets without donor restrictions to the extent that the earnings process is complete. Performance obligations are satisfied at a point in time when the service is performed or the event is held. There were no receivables or contract assets related to these exchange transactions at June 30, 2024, June 30, 2023, or July 1, 2022. Disaggregation of revenue is presented on the face of the consolidated statement of activities. For the years ended June 30, 2024 and 2023, substantially all special event income consisted of contributions (non-exchange) which are recognized as revenue when received and are recorded as support with or without donor restrictions depending on the existence and/or nature of any donor restrictions.



**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Contract Balances

Contract liabilities represent the Center's and the Fund's obligation to transfer goods or services to a customer when consideration has already been received from the customer. Contract liability balances for exchange transactions related to deferred revenue for future special events were as follows for the years ended June 30:

	2024		2023
Beginning of Year	\$ 39,950	\$	48,559
End of Year	\$ 103,590	\$	39,950

**NOTE 2 – LAND, BUILDINGS AND EQUIPMENT**

Land, buildings and equipment were as follows at June 30:

	2024		2023
Land	\$ 480,929	\$	480,929
Buildings	4,011,389		4,011,389
Building Improvements	2,512,139		2,391,556
Buildings – New Shelter	6,459,638		6,459,638
Furniture and Equipment	1,234,924		1,222,974
Software	39,304		39,304
Transportation Equipment	250,817		250,817
Leasehold Improvements	10,529		10,529
Construction in Progress	939,344		96,144
Total Cost	15,939,013		14,963,280
Less Accumulated Depreciation	(8,343,581)		(7,909,242)
Land, Buildings and Equipment, net	\$ 7,595,432	\$	7,054,038

Depreciation expense for the years ended June 30, 2024 and 2023 was \$434,339 and \$430,982, respectively.

**NOTE 3 – CONCENTRATION OF CREDIT RISK**

Financial instruments which potentially subject the Center and the Fund to credit risk consist principally of cash and investment accounts. Cash accounts are guaranteed by the Federal Deposit Insurance Corporation up to a maximum of \$250,000 per bank, while the Securities Investor Protection Corporation insures the balances in investment accounts up to \$500,000. At June 30, 2024 and 2023, the uninsured balances in the Center's and the Fund's cash and investment accounts totaled \$8,064,256 and \$6,805,398, respectively, without consideration of reconciling items.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN’S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 4 – PENSION PLAN**

The Center offers a defined contribution retirement plan under Code Sec. 403(b). The Center matches up to 4% of the employee deferrals. Contributions made to the plan for the years ended June 30, 2024 and 2023 were \$104,420 and \$102,546, respectively.

**NOTE 5 – FAIR VALUE MEASUREMENTS**

The Center and the Fund adopted the provisions of ASC 820, “*Fair Value Measurements and Disclosures*” (formerly SFAS 157). ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market, and establishes a framework for measuring fair value in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The adoption of ASC 820 did not affect the Center’s or the Fund’s financial position or results of operations.

The valuation techniques required by ASC 820 are based upon observable and unobservable inputs, and ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority.
- Level 2 valuations are based on quoted prices in markets that are not active.
- Level 3 valuations are based on inputs that are unobservable and supported by little or no market activity.

The Center’s and the Fund’s current assets and liabilities as presented in the consolidated statements of financial position are Level 1. The Center and the Fund have no Level 2 or Level 3 assets or liabilities. The carrying amounts reported in the consolidated statements of financial position approximate fair values because of the short maturities of those instruments.

The Center’s and the Fund’s financial instruments also include investments. The fair values of investments are based on quoted market prices for those or similar investments.

The following table represents investments measured at fair value as reported on the consolidated statement of financial position as of June 30, 2024, as well as by level within the fair value measurement hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Funds	\$ 336,849	\$ -	\$ -	\$ 336,849
Fixed Income	2,443,472	-	-	2,443,472
Equities	3,607,007	-	-	3,607,007
	<u>\$ 6,387,328</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,387,328</u>

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 5 – FAIR VALUE MEASUREMENTS (continued)**

The following table represents investments measured at fair value as reported on the consolidated statement of financial position as of June 30, 2023, as well as by level within the fair value measurement hierarchy:

	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 1,466,384	\$ -	\$ -	\$ 1,466,384
Fixed Income	1,905,659	-	-	1,905,659
Equities	2,151,994	-	-	2,151,994
	<u>\$ 5,524,037</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,524,037</u>

Investment income totaled \$663,291 and \$379,229, net of fees of \$62,241 and \$50,689, for the years ended June 30, 2024 and 2023, respectively.

**NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS**

Purpose-restricted net assets of \$8,244 and \$396,365 were available for the capital campaign at June 30, 2024 and 2023, respectively.

Perpetually restricted net assets of \$2,193,167 and \$2,184,258 were available for family violence prevention at June 30, 2024 and 2023, respectively.

**NOTE 7 – NET ASSETS WITHOUT DONOR RESTRICTIONS - DESIGNATED BY BOARD**

Net assets without donor restrictions of \$2,500,000 have been designated by the Board as a working capital operating reserve at June 30, 2024 and 2023.

**NOTE 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 44% and 45% of the total operating support and revenue of the Center for the years ended June 30, 2024 and 2023, respectively. Final determination of allowability of costs is made by the funding agencies. Should any costs be found unallowable, the Center is responsible for reimbursing the funding agencies for these amounts.

**NOTE 9 – ENDOWMENT FUND**

The Fund was established for family violence prevention and includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 9 – ENDOWMENT FUND (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 Fund classifies as perpetually 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 as perpetually restricted is classified as without donor restrictions based on the intent of the donor as specified in the donor gift instrument.

In accordance with UPMIFA, the Fund 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 Fund 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 Fund
- (7) The investment policies of the Fund

The Fund had the following changes in endowment net assets for the year ended June 30, 2024:

	<u>Without Donor Restrictions</u>	<u>Perpetually Restricted</u>	<u>Total</u>
Endowment Net Assets at Beginning of Year	\$ 582,756	\$ 2,184,258	\$ 2,767,014
Interest	47,372	-	47,372
Dividends	26,655	-	26,655
Realized and Unrealized Gain, net	241,952	-	241,952
Contributions	-	8,909	8,909
Endowment Net Assets at End of Year	<u>\$ 898,735</u>	<u>\$ 2,193,167</u>	<u>\$ 3,091,902</u>

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 9 – ENDOWMENT FUND (continued)**

The Fund had the following changes in endowment net assets for the year ended June 30, 2023:

	Without Donor Restrictions	Perpetually Restricted	Total
Endowment Net Assets at Beginning of Year	\$ 381,591	\$ 2,162,417	\$ 2,544,008
Interest	39,744	-	39,744
Dividends	20,209	-	20,209
Realized and Unrealized Gain, net	141,212	-	141,212
Contributions	-	21,841	21,841
Endowment Net Assets at End of Year	<u>\$ 582,756</u>	<u>\$ 2,184,258</u>	<u>\$ 2,767,014</u>

Following is a description of amounts classified as perpetually restricted net assets (endowment only) at June 30:

	<u>2024</u>	<u>2023</u>
<b>Perpetually Restricted Net Assets</b>		
The portion of perpetual endowment funds required to be retained permanently, either by explicit donor stipulation or by UPMIFA	<u>\$ 2,193,167</u>	<u>\$ 2,184,258</u>

***Return Objectives, Policies, and Risk Parameters***

The Fund's investment and spending policies for the endowment assets are to preserve their real purchasing power, while providing a predictable, stable, and constant (in real terms) stream of earnings consistent with the Fund's spending needs. The current spending policy allows a maximum annual draw of 5% of the total market value of the endowment investment account. The Finance Committee shall review the spending policy from time to time and make recommendations to the Board if it is deemed that the formula for maximum distributions should be adjusted based upon the current financial needs of the Fund.

***Strategies Employed for Achieving Objectives***

To achieve its investment objective, the Fund's assets are to be invested in the following manner:

	<u>Minimum</u>	<u>Maximum</u>
Money Market	5%	45%
Equities	20%	60%
Fixed	35%	75%

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 9 – ENDOWMENT FUND (continued)**

*Strategies Employed for Achieving Objectives (continued)*

The purpose of dividing the investments in this manner is to ensure that the asset allocation between investment types remains diversified. Over the long run, the allocation among the investment types will be the single most important determinant of the Fund's investment performance.

*Spending Policy and How the Investment Objectives Relate to Spending Policy*

The primary investment objective is to earn an average annual return at least equal to the nominal spending rate policy plus the rate of inflation plus an additional return of 5%, net of all fees, including management advisory fees and custody charges, over the long term (defined as rolling five to seven year periods). This is consistent with the Fund's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Each year, the Fund has the right to distributions of the net income from the Fund to be used for operating expenses of the Center. Endowment interest income is included in undesignated net assets without donor restrictions. Endowment funds are invested in financial instruments that provide a predictable stream of income while seeking to minimize investment risk and to conserve principal.

**NOTE 10 – SPECIAL EVENTS**

The breakout of special events activity was as follows for the years ended:

		<b>June 30, 2024</b>		
		<b>Gross Income</b>	<b>Direct Expenses</b>	<b>Total Net</b>
Honoring Mothers	\$	218,921	\$ (57,042)	\$ 161,879
Purple Run		33,795	(1,907)	31,888
Total	\$	252,716	\$ (58,949)	\$ 193,767
		<b>June 30, 2023</b>		
		<b>Gross Income</b>	<b>Direct Expenses</b>	<b>Total Net</b>
Honoring Mothers	\$	256,115	\$ (107,306)	\$ 148,809
Purple Run		16,608	(14,060)	2,548
Total	\$	272,723	\$ (121,366)	\$ 151,357

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2024 and 2023**

**NOTE 11 – TEXAS ACCESS TO JUSTICE FOUNDATION AWARDS**

The Center received the following grant awards from the Texas Access to Justice Foundation (the Foundation) during the years ended June 30, 2024 and 2023: Basic Civil Legal Services (BCLS) Grant, Crime Victims Civil Legal Services (CVCLS) Grant, and Interest on Lawyers' Trust Accounts (IOLTA) Grant. Total revenue from these awards was \$329,083 and \$301,810 for the years ended June 30, 2024 and 2023, respectively.

**NOTE 12 – SUBSEQUENT EVENTS**

The Center and the Fund have evaluated subsequent events through September 24, 2024, which is the date the financial statements were available to be issued.

**NOTE 13 – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The following reflects the Center's and the Fund's financial assets as of the consolidated statement of financial position date, reduced by amounts not available for general use because of donor-stipulated restrictions and internal designations that are amounts set aside for operating and other reserves that could be drawn upon if the Board approves that action.

	<b>2024</b>	<b>2023</b>
Cash and Cash Equivalents	\$ <b>4,309,415</b>	\$ 4,479,886
Investments	<b>6,387,328</b>	5,524,037
Grants Receivable	<b>954,192</b>	729,474
Total Financial Assets	<b>11,650,935</b>	10,733,397
Board Designations	<b>(2,500,000)</b>	(2,500,000)
Donor Restrictions	<b>(2,201,411)</b>	(2,580,623)
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	<b>\$ 6,949,524</b>	\$ 5,652,774

The Center's primary sources of cash flows during the year are grants and contributions. These revenue sources provide a consistent inflow of cash throughout the year to cover normal operating expenses.

**SUPPLEMENTARY INFORMATION**



**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
June 30, 2024  
(summarized for 2023)**

	<u>Family Violence Prevention Services, Inc.</u>	<u>Battered Women's Shelter Endowment Fund</u>	<u>2024 Total</u>	<u>2023 Total</u>
<b><u>ASSETS</u></b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 4,303,445	\$ 5,970	\$ 4,309,415	\$ 4,479,886
Grants Receivable	954,192	-	954,192	729,474
Prepaid Expenses	2,500	-	2,500	-
Total Current Assets	<u>5,260,137</u>	<u>5,970</u>	<u>5,266,107</u>	<u>5,209,360</u>
<b>LONG-TERM ASSETS</b>				
Investments	3,301,396	3,085,932	6,387,328	5,524,037
Land, Buildings and Equipment, net	7,595,432	-	7,595,432	7,054,038
Total Long-Term Assets	<u>10,896,828</u>	<u>3,085,932</u>	<u>13,982,760</u>	<u>12,578,075</u>
<b>TOTAL ASSETS</b>	<u>\$ 16,156,965</u>	<u>\$ 3,091,902</u>	<u>\$ 19,248,867</u>	<u>\$ 17,787,435</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>CURRENT LIABILITIES</b>				
Accrued Expenses	\$ 344,934	\$ -	\$ 344,934	\$ 252,292
Deferred Revenue	103,590	-	103,590	69,950
Total Current Liabilities	<u>448,524</u>	<u>-</u>	<u>448,524</u>	<u>322,242</u>
<b>TOTAL LIABILITIES</b>	<u>448,524</u>	<u>-</u>	<u>448,524</u>	<u>322,242</u>
<b>NET ASSETS</b>				
Without Donor Restrictions				
Undesignated	13,200,197	898,735	14,098,932	12,384,570
Board-Designated	2,500,000	-	2,500,000	2,500,000
Total Without Donor Restrictions	<u>15,700,197</u>	<u>898,735</u>	<u>16,598,932</u>	<u>14,884,570</u>
With Donor Restrictions				
Purpose-Restricted	8,244	-	8,244	396,365
Perpetually Restricted - Endowment	-	2,193,167	2,193,167	2,184,258
Total With Donor Restrictions	<u>8,244</u>	<u>2,193,167</u>	<u>2,201,411</u>	<u>2,580,623</u>
<b>TOTAL NET ASSETS</b>	<u>15,708,441</u>	<u>3,091,902</u>	<u>18,800,343</u>	<u>17,465,193</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 16,156,965</u>	<u>\$ 3,091,902</u>	<u>\$ 19,248,867</u>	<u>\$ 17,787,435</u>

See independent auditor's report.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
CONSOLIDATING STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024  
(summarized for 2023)**

	<u>Family Violence Prevention Services, Inc.</u>		<u>Battered Women's Shelter Endowment Fund</u>		<u>2024 Total</u>	<u>2023 Total</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>		
<b><u>OPERATING SUPPORT AND REVENUE</u></b>						
Grants from Governmental Agencies	\$ 3,982,497	\$ -	\$ -	\$ -	\$ 3,982,497	\$ 3,857,006
Contributions and Other Grants	2,893,640	406,510	-	8,909	3,309,059	3,387,375
United Way	946,864	-	-	-	946,864	927,588
Counseling Revenue	516,984	-	-	-	516,984	313,747
Special Events, net of direct expenses of \$58,949 and \$121,366, respectively	193,767	-	-	-	193,767	151,357
Court Donation Revenue	36,865	-	-	-	36,865	26,959
Net Assets Released from Restrictions	794,631	(794,631)	-	-	-	-
<b>TOTAL OPERATING SUPPORT AND REVENUE</b>	<b>9,365,248</b>	<b>(388,121)</b>	<b>-</b>	<b>8,909</b>	<b>8,986,036</b>	<b>8,664,032</b>
<b><u>OPERATING EXPENSES</u></b>						
Program Services	7,396,297	-	-	-	7,396,297	6,769,213
Supporting Services	1,029,402	-	-	-	1,029,402	1,027,993
<b>TOTAL OPERATING EXPENSES</b>	<b>8,425,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,425,699</b>	<b>7,797,206</b>
<b>CHANGE IN NET ASSETS BEFORE NON- OPERATING ACTIVITY</b>	<b>939,549</b>	<b>(388,121)</b>	<b>-</b>	<b>8,909</b>	<b>560,337</b>	<b>866,826</b>
<b><u>NON-OPERATING ACTIVITY</u></b>						
Investment Income, net	347,312	-	315,979	-	663,291	379,229
Interest Income	111,412	-	-	-	111,412	64,043
Other Income	110	-	-	-	110	-
Insurance Proceeds	-	-	-	-	-	219,015
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>458,834</b>	<b>-</b>	<b>315,979</b>	<b>-</b>	<b>774,813</b>	<b>662,287</b>
<b>CHANGE IN NET ASSETS AFTER NON- OPERATING ACTIVITY</b>	<b>1,398,383</b>	<b>(388,121)</b>	<b>315,979</b>	<b>8,909</b>	<b>1,335,150</b>	<b>1,529,113</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>14,301,814</b>	<b>396,365</b>	<b>582,756</b>	<b>2,184,258</b>	<b>17,465,193</b>	<b>15,936,080</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 15,700,197</b>	<b>\$ 8,244</b>	<b>\$ 898,735</b>	<b>\$ 2,193,167</b>	<b>\$ 18,800,343</b>	<b>\$ 17,465,193</b>

See independent auditor's report.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET FOR  
TEXAS ACCESS TO JUSTICE FOUNDATION AWARDS - CVCLS GRANT  
For the Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Revenue	\$ <u>69,510</u>	\$ <u>78,541</u>	\$ <u>9,031</u>
Expenses:			
Personnel:			
Lawyer	63,000	71,500	(8,500)
Employee Benefits	<u>6,510</u>	<u>7,041</u>	<u>(531)</u>
Total Personnel	<u>69,510</u>	<u>78,541</u>	<u>(9,031)</u>
Total Expenses	\$ <u>69,510</u>	\$ <u>78,541</u>	\$ <u>(9,031)</u>

See independent auditor's report.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET FOR  
TEXAS ACCESS TO JUSTICE FOUNDATION AWARDS - BCLS GRANT  
For the Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Revenue	\$ 226,771	\$ 240,605	\$ 13,834
Expenses:			
Personnel:			
Lawyer	153,000	156,759	(3,759)
Paralegal	50,000	49,667	333
Employee Benefits	<u>23,771</u>	<u>32,721</u>	<u>(8,950)</u>
Total Personnel	<u>226,771</u>	<u>239,147</u>	<u>(12,376)</u>
Non-Personnel:			
Travel	<u>-</u>	<u>1,458</u>	<u>(1,458)</u>
Total Non-Personnel	<u>-</u>	<u>1,458</u>	<u>(1,458)</u>
Total Expenses	<u>\$ 226,771</u>	<u>\$ 240,605</u>	<u>\$ (13,834)</u>

See independent auditor's report.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES COMPARED TO BUDGET FOR  
TEXAS ACCESS TO JUSTICE FOUNDATION AWARDS - IOLTA GRANT  
For the Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Revenue	\$ <u>7,846</u>	\$ <u>9,937</u>	\$ <u>2,091</u>
Expenses:			
Non-Personnel:			
Legal Database	3,346	3,936	(590)
Library	1,800	2,734	(934)
Office Supplies	1,440	558	882
Telephone	720	909	(189)
Contractor Services	<u>540</u>	<u>1,800</u>	<u>(1,260)</u>
Total Non-Personnel	<u>7,846</u>	<u>9,937</u>	<u>(2,091)</u>
Total Expenses	\$ <u>7,846</u>	\$ <u>9,937</u>	\$ <u>(2,091)</u>

See independent auditor's report.

## **FINANCIAL AWARDS SECTION**

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS  
For the Year Ended June 30, 2024**

<b>Grantor/Pass Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed Through Texas Health and Human Services Commission:			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	HHS000380000068	\$ 298,668
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	HHS000380000068	333,532
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	HHS001108000005	132,888
			<u>765,088</u>
Temporary Assistance for Needy Families	93.558	HHS000380000068	587,295
			<u>587,295</u>
Social Services Block Grant	93.667	HHS000380000068	35,379
			<u>35,379</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>1,387,762</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Continuum of Care Program	14.267	TX0435L6J002105	22,531
Continuum of Care Program	14.267	TX0435L6J002206	300,175
Continuum of Care Program	14.267	TX0510D6J002103	1,601
Continuum of Care Program	14.267	TX0510D6J002204	79,460
			<u>403,767</u>
Passed Through City of San Antonio:			
Community Development Block Grants/Entitlement Grants	14.218	46000020966	21,352
Community Development Block Grants/Entitlement Grants	14.218	4600023067	120,884
			<u>142,236</u>
Passed Through Texas Department of Housing and Community Affairs:			
Emergency Solutions Grant Program	14.231	42235000001	149,762
Emergency Solutions Grant Program	14.231	42225000001	80,469
			<u>230,231</u>
Supportive Housing Program	14.235	TX0010L6J002114	329
Supportive Housing Program	14.235	TX0010L6J002215	148,750
			<u>149,079</u>
<i>Total U.S. Department of Housing and Urban Development</i>			<u>925,313</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed Through Office of the Governor:			
Crime Victim Assistance	16.575	VA-13-V30-23659-11	101,299
Crime Victim Assistance	16.575	VA-13-V30-23659-10	373,808
<i>Total U.S. Department of Justice</i>			<u>475,107</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Emergency Food and Shelter National Board Program - Phase 41	97.024	LR0-788600-006	24,739
<i>Total U.S. Department of Homeland Security</i>			<u>24,739</u>
<b>U.S. DEPARTMENT OF TREASURY</b>			
Passed Through County of the Bexar:			
Coronavirus State and Local Fiscal Recovery	21.027	817-9999-520006	77,454
Coronavirus State and Local Fiscal Recovery	21.027	4600023067	218,575
<i>Total U.S. Department of Treasury</i>			<u>296,029</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>3,108,950</u>

See accompanying notes to schedule of expenditures of federal, state and local awards.

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS  
For the Year Ended June 30, 2024**

-continued-

<b>Grantor/Pass Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Expenditures</b>
<b>TEXAS DEPARTMENT OF CRIMINAL JUSTICE</b>			
Family Violence Prevention Services	N/A	015-013	150,090
<i>Total Texas Department of Criminal Justice</i>			<u>150,090</u>
<b>TEXAS OFFICE OF THE ATTORNEY GENERAL</b>			
Other Victim Assistance Grant	N/A	C-00294	1,167
Other Victim Assistance Grant	N/A	C-00815	42,422
<i>Total Texas Office of the Attorney General</i>			<u>43,589</u>
<b>TEXAS HEALTH AND HUMAN SERVICES COMMISSION</b>			
Residential and Non-Residential Family Violence Services Grant Program	N/A	HHS000380000068	424,804
<i>Total Texas Health and Human Services Commission</i>			<u>424,804</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>			<u>618,483</u>
 <b>CITY OF SAN ANTONIO</b>			
Battered Women and Children's Shelter Project A	N/A	46000020966	60,880
Battered Women and Children's Shelter Project A	N/A	4600023067	169,177
Haven for Hope Project B	N/A	46000020966	25,007
<b>TOTAL EXPENDITURES OF LOCAL AWARDS</b>			<u>255,064</u>
<b>TOTAL EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS</b>			<b>\$ <u>3,982,497</u></b>

See accompanying notes to schedule of expenditures of federal, state and local awards.



**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN’S SHELTER ENDOWMENT FUND  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS  
June 30, 2024**

**NOTE 1 – GENERAL**

The accompanying schedule of expenditures of federal, state and local awards presents expenditures for all federal, state and local assistance awards that were in effect for the year ended June 30, 2024 for Family Violence Prevention Services, Inc. (the Center) and Battered Women’s Shelter Endowment Fund (the Fund). The Center’s and the Fund’s reporting entity is described in Note 1 of the basic consolidated financial statements.

**NOTE 2 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal, state and local awards (the Schedule) includes the federal, state and local grant activity of the Center and the Fund and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the Center and the Fund, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center and the Fund.

**NOTE 3 – 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.

**NOTE 4 – OTHER DISCLOSURES**

There were no loans or loan guarantees outstanding at year-end.

The Center and the Fund did not disburse any federal, state or local awards to subrecipients for the year ended June 30, 2024.

The Center and the Fund have elected not to use the 10% *de minimis* indirect cost rate.

# 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*

To the Board of Directors  
Family Violence Prevention Services, Inc. and  
Battered Women's Shelter Endowment Fund  
San Antonio, Texas

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 consolidated financial statements of Family Violence Prevention Services, Inc. (the Center) and Battered Women's Shelter Endowment Fund (the Fund), nonprofit organizations, which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 24, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Center's and the Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's and the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's and the Fund'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 consolidated 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.

## **Report on Internal Control Over Financial Reporting (continued)**

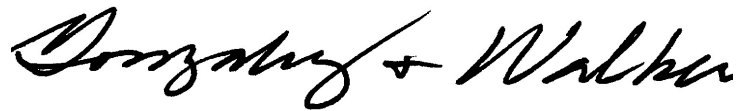
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Center's and the Fund's consolidated financial statements are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. 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 Center's and the Fund'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 Center's and the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Antonio, Texas  
September 24, 2024

# **Gonzalez & Walker**

**Certified Public Accountants  
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San Antonio, Texas 78230  
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*Rinaldo J. Gonzalez, P.C., CPA*

*Randy L. Walker, CPA*

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors  
Family Violence Prevention Services, Inc. and  
Battered Women's Shelter Endowment Fund  
San Antonio, Texas

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Family Violence Prevention Services, Inc.'s (the Center) and Battered Women's Shelter Endowment Fund's (the Fund) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's and the Fund's major federal programs for the year ended June 30, 2024. The Center's and the Fund's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center and the Fund complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on their major federal programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center and the Fund and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Center's and the Fund's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Center's and the Fund's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's and the Fund's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's and the Fund's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center's and the Fund's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Center's and the Fund's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's and the Fund's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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.

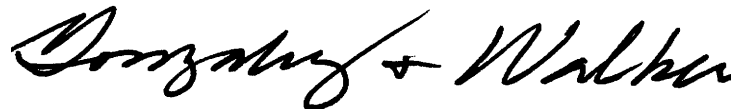
## Report on Internal Control over Compliance (continued)

*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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Douglas & Walker". The signature is written in a cursive, flowing style.

San Antonio, Texas  
September 24, 2024

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2024**

**Section I – Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No  
 Significant deficiency(ies) identified that are  
 not considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None Reported  
 Noncompliance material to the financial statements  
 noted? \_\_\_\_\_ Yes   X   No

*Federal Awards*

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes   X   No  
 Significant deficiency(ies) identified that are  
 not considered to be material weakness(es)? \_\_\_\_\_ Yes   X   None Reported

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 the Uniform  
 Guidance? \_\_\_\_\_ Yes   X   No

Major Programs:

*Federal*

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services

Dollar threshold used to distinguish between Type  
 A and Type B programs:   \$750,000  

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2024**

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None



**FAMILY VIOLENCE PREVENTION SERVICES, INC.  
AND BATTERED WOMEN'S SHELTER ENDOWMENT FUND  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2024**

**Section I – Prior Year Financial Statement Findings**

None

**Section II – Prior Year Federal Award Findings and Questioned Costs**

None