

**STAND! For Families Free of Violence**  
*(A Nonprofit Corporation)*

***FINANCIAL REPORT***

**JUNE 30, 2019**  
**(with comparative totals for 2018)**

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B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
**STAND! For Families Free of Violence**  
(A Nonprofit Corporation)  
Concord, California

### Report on the Financial Statements

We have audited the accompanying financial statements of **STAND! For Families Free of Violence (A Nonprofit Corporation)**, which are comprised of the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

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## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of STAND! For Families Free of Violence as of June 30, 2019 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of Cal-OES grant revenue and expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 26, 2019 on our consideration of STAND! For Families Free of Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering STAND! For Families Free of Violence's internal control over financial reporting and compliance.

## **Report on Summarized Comparative Information**

We have previously audited STAND! For Families Free of Violence's June 30, 2018 financial statements, and our report dated November 6, 2018, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Bowman & Company, LLP*

Stockton, California  
November 26, 2019

**STAND FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**STATEMENTS OF FINANCIAL POSITION**

June 30, 2019 and 2018

<b>ASSETS</b>	<u>2019</u>	<u>2018</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 991,073	\$ 992,908
Accounts receivable, net	692,525	876,693
Contributions receivable, current portion, net	148,286	159,505
Prepaid expenses	<u>38,142</u>	<u>25,460</u>
Total current assets	1,870,026	2,054,566
<b>PROPERTY AND EQUIPMENT, net</b>	1,346,943	1,389,860
<b>OTHER ASSETS</b>		
Deposits	4,521	2,742
Contributions receivable, less current portion, net	50,856	162,375
Investments - restricted	124,171	124,171
Investments	<u>542,206</u>	<u>519,463</u>
Total assets	<u><u>\$ 3,938,723</u></u>	<u><u>\$ 4,253,177</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 24,644	\$ 87,090
Accrued vacation	112,525	118,784
Accrued payroll	101,161	121,279
Accrued expenses	63,385	30,348
Deferred revenue	50,862	39,724
Advance from HUD	79,748	161,201
Notes payable, current portion	<u>11,039</u>	<u>10,584</u>
Total current liabilities	<u>443,364</u>	<u>569,010</u>
<b>LONG TERM LIABILITIES</b>		
Notes payable, less current portion	<u>669,549</u>	<u>680,564</u>
Total liabilities	<u>1,112,913</u>	<u>1,249,574</u>
<b>NET ASSETS</b>		
Without donor restrictions	2,613,626	2,809,432
With donor restrictions	<u>212,184</u>	<u>194,171</u>
Total net assets	<u>2,825,810</u>	<u>3,003,603</u>
Total liabilities and net assets	<u><u>\$ 3,938,723</u></u>	<u><u>\$ 4,253,177</u></u>

See Notes to Financial Statements

**STAND FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**STATEMENT OF ACTIVITIES**

For Year Ended June 30, 2019  
(With Comparative Totals for 2018)

	Year Ended June 30, 2019			2018
	Without donor restrictions	With donor restrictions	Total	Total
<b>PUBLIC SUPPORT AND REVENUE</b>				
Public support				
Contributions	\$ 525,210	\$ 68,013	\$ 593,223	\$ 657,950
Special events	166,080	--	166,080	131,292
In-kind donations	107,770	--	107,770	135,420
Total public support	799,060	68,013	867,073	924,662
Revenue				
Grants and support	2,963,351	--	2,963,351	3,566,617
Gain on sale of property	--	--	--	418,362
Fees and sales	30,566	--	30,566	48,827
Rental income	13,966	--	13,966	40,405
Investment returns	22,744	--	22,744	10,702
Miscellaneous	2,234	--	2,234	2,158
Release of net assets with donor restrictions - Contributions	50,000	(50,000)	--	--
Total revenue	3,082,861	(50,000)	3,032,861	4,087,071
Total public support and revenue	3,881,921	18,013	3,899,934	5,011,733
<b>EXPENSES</b>				
Program services	2,942,297	--	2,942,297	3,453,036
Supporting services	1,135,430	--	1,135,430	1,192,987
Total expenses	4,077,727	--	4,077,727	4,646,023
Change in net assets	(195,806)	18,013	(177,793)	365,710
Net assets, beginning of year	2,809,432	194,171	3,003,603	2,637,893
Net assets, end of year	\$ 2,613,626	\$ 212,184	\$ 2,825,810	\$ 3,003,603

**STAND FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**STATEMENT OF FUNCTIONAL EXPENSES**

For the Year Ended June 30, 2019  
(With Comparative Totals for 2018)

	Year Ended June 30, 2019						
	Supporting Services						2018
	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses	Total Expenses	Total Expenses
Salaries	\$ 1,714,139	\$ 592,195	113,679	\$ 705,874	\$ 2,420,013	\$ 2,831,312	
Payroll taxes and benefits	408,347	97,341	21,992	119,333	527,680	651,798	
Depreciation	78,927	33,826	--	33,826	112,753	120,341	
Telephone & utilities	107,690	2,151	2,354	4,505	112,195	162,729	
Inkind expense	96,810	2,281	8,679	10,960	107,770	135,420	
Other	63,340	14,361	9,893	24,254	87,594	87,430	
Rent and equipment rental	55,731	15,292	4,729	20,021	75,752	74,060	
Repairs & maintenance	65,937	6,299	1,822	8,121	74,058	48,629	
Supplies	54,403	3,594	1,089	4,683	59,086	80,276	
Insurance expense	57,702	153	112	265	57,967	62,819	
Bad debt expense	5,693	99,749	--	99,749	105,442	16,213	
Travel	36,199	2,616	377	2,993	39,192	59,238	
Dues, fees & subscriptions	21,620	7,184	5,235	12,419	34,039	39,315	
Special events	--	--	32,871	32,871	32,871	35,555	
Emergency assistance	31,843	--	--	--	31,843	30,908	
Janitorial	29,413	1,679	585	2,264	31,677	34,082	
Contract and outside services	5,442	3,313	18,459	21,772	27,214	43,014	
Network communications	23,198	1,850	838	2,688	25,886	19,637	
Legal and accounting	21,502	735	--	735	22,237	36,547	
Property taxes	11,863	5,025	1,100	6,125	17,988	12,421	
Training	14,965	1,828	--	1,828	16,793	6,535	
Interest	11,536	198	--	198	11,734	12,101	
Printing	1,941	2,665	6,969	9,634	11,575	14,593	
Payments to collaborators	16,862	--	--	--	16,862	21,000	
Food	4,099	--	--	--	4,099	3,563	
Public relations & advertisements	802	6,000	2,204	8,204	9,006	3,505	
Postage	73	1,318	790	2,108	2,181	2,067	
Youth scholarships	2,220	--	--	--	2,220	--	
Professional services	--	--	--	--	--	915	
Totals	\$ 2,942,297	\$ 901,653	\$ 233,777	\$ 1,135,430	\$ 4,077,727	\$ 4,646,023	

See Notes to Financial Statements

**STAND FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**STATEMENTS OF CASH FLOWS**

For the Years Ended June 30, 2019 and 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (177,793)	\$ 365,710
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	112,753	120,341
Bad debt expense	105,442	1,363
Realized and unrealized (gain) loss on investments	(10,367)	4,345
Gain on sale of property	--	(418,362)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	184,168	54,796
Contributions receivable	17,296	(39,831)
Prepaid expenses	(12,682)	26,923
Deposits	(1,779)	(221)
(Decrease) increase in:		
Accounts payable	(62,446)	23,989
Accrued vacation	(6,259)	(35,601)
Accrued payroll	(20,118)	(84,100)
Accrued expenses	33,037	27,602
Advance from HUD	(81,453)	(9,892)
Deferred revenue	11,138	28,430
Net cash provided by (used in) operating activities	<u>90,937</u>	<u>65,492</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, furniture and equipment	(69,835)	(140,524)
Proceeds from sale of property	--	539,704
Proceeds from sale of investments	126,941	169,925
Purchases of investments	<u>(139,318)</u>	<u>(183,984)</u>
Net cash provided by (used in) investing activities	<u>(82,212)</u>	<u>385,121</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on notes payable, net	<u>(10,560)</u>	<u>(10,096)</u>
Net cash provided by (used in) financing activities	<u>(10,560)</u>	<u>(10,096)</u>
Net increase (decrease) in cash and cash equivalents	(1,835)	440,517
Cash and cash equivalents, beginning of year	<u>992,908</u>	<u>552,391</u>
Cash and cash equivalents, end of year	<u><u>\$ 991,073</u></u>	<u><u>\$ 992,908</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid for interest	<u><u>\$ 11,734</u></u>	<u><u>\$ 12,101</u></u>



**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies**

STAND! for Families Free of Violence, a Nonprofit Corporation, (the Organization) formerly STAND! Against Domestic Violence, incorporated September 14, 1977, merged with the Family Stress Center, Inc. on July 1, 2010. The Organization operates a 24 hour crisis line; emergency housing for women, men, and their children who are victims or survivors of domestic violence and/or intimate partner violence; group and individual counseling; legal services; a batterer's intervention program; and domestic violence/intimate partner violence prevention programs for teens and adults.

A summary of significant accounting policies applied in the preparation of the financial statement follows:

**Basis of Accounting:**

The financial statements of the Organization have been prepared on the accrual basis of accounting.

**Basis of Presentation:**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30 of the prior year, from which the summarized information was derived.

The Organization is required to report information regarding their financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:**

Net assets without donor restrictions are those net assets presently available for use by the Organization at the discretion of the Board of Directors. If the Board specifies a purpose where none has been stated by the original donor, such assets are classified as Board designated operating net assets.

**Net assets with donor restrictions:**

Net assets with donor restrictions are those net assets that are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated funds be maintained in perpetuity.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies (Cont.)**

**Cash and Cash Equivalents:**

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Fair Value of Financial Instruments:**

The Organization did not hold financial instruments for trading purposes at June 30, 2019 and 2018.

The carrying amount of financial instruments, including cash and cash equivalents, accounts receivable, accounts payable, and accrued expenses approximate their fair value due to the short-term maturities of these instruments.

The carrying amounts (which are fair value) of long-term investments are based on values provided by quoted market values.

The carrying amount of notes payable approximates fair value because those financial instruments bear interest at variable rates that approximate current market rates for notes with similar maturities and credit quality.

**Investments:**

The Organization carries the endowment investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair value in the Statement of Financial Position. The Organization also carries some investments in a pooled investment account at their fair value in the Statement of Financial Position. The realized and unrealized gains and losses are allocated to the individual investors on a time and dollar weighted basis for the pool. The realized and unrealized gains and losses of the investment accounts are included in the change in net assets in the accompanying Statement of Activities.

In August 2008, the Financial Accounting Standards Board issued FASB Staff Position No. FAS 117-1, "Endowments of Not-for-Profit Organization: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Organizational Funds Act (UPMIFA), and Enhances Disclosures for All Endowment Funds". FAS 117-1 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to UPMIFA. FAS 117-1 also requires additional disclosures about an organization's endowment funds.

The State of California enacted UPMIFA effective January 1, 2009, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted FSP FAS 117-1. The Board of Directors has determined their permanently restricted net assets meet the definition of endowment funds under UPMIFA.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies (Cont.)**

**Accounts Receivable:**

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts and other circumstances, which may affect the ability of patients to meet their obligations. Receivables are considered impaired if principal payments are not received in accordance with contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collectible. At June 30, 2019 and 2018, allowance for doubtful accounts on accounts receivable was \$0.

**Contributions Receivable:**

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured at the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Due to the immaterial amount of the calculated discount, the Organization has not recorded the discount amount.

The Organization continually monitors donor's creditworthiness and recognizes allowances for estimated bad debts on donor accounts that are no longer estimated to be collectible. The Organization adjusts any allowance for subsequent collections upon final determination that a contribution receivable is no longer collectible. At June 30, 2019 and 2018, allowance for doubtful accounts on contributions receivable was \$17,496 and \$39,159, respectively.

**Property and Equipment:**

Property and equipment are stated at cost if purchased or at the approximate fair value at the date placed in service, if donated. Depreciation is computed on the straight-line basis over the estimated useful lives:

	<u>Years</u>
Buildings and improvements	10-30
Furniture and equipment	5-10
Leasehold improvements	15

It is the policy of the Organization to capitalize additions with costs greater than \$5,000.

**Accumulated Vacation:**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation at June 30, 2019 and 2018 was \$112,525 and \$118,784, respectively.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies (Cont.)**

**Accumulated Sick Leave:**

Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the agency since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

**Notes Payable:**

The Organization does not accrue interest on the note payable to Contra Costa County. The Organization expects the note to be forgiven at the maturity date.

**Revenue Recognition:**

A substantial portion of program revenues is derived from restricted federal and state grants. Revenues are recognized as expenses are incurred by the programs.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as satisfaction of restrictions on net assets with donor restrictions.

**Donated Materials and Services:**

Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received.

**Income Tax Status:**

The Organization has been granted tax-exempt status by the Internal Revenue Service under IRC Section 501(c)3 and the California Franchise Tax Board under Section 23701(d). The Organization is classified by the Internal Revenue Service as an other-than-private foundation. Accordingly, no provision for federal or state income taxes is made in the accompanying financial statements. The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally for three years after they were filed.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 1. Nature of Organization and Significant Accounting Policies (Cont.)**

Functional Expenses:

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among program services management and general and fundraising costs. Such allocations are determined by management on an equitable basis. Expenses directly attributable to a specific functional are reported as expenses of those functional activity.

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and benefits	Time and effort
Training	Time and effort
Travel	Time and effort
Office supplies	Full time equivalent
Depreciation	Square footage
Rent	Full time equivalent
Contract and outside services	Time and effort
Program supplies	Time and effort
Other	Full time equivalent

Nature of Estimates:

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

Reclassifications:

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

New Accounting Pronouncements:

In August 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financials Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Subsequent Events:

Management has evaluated subsequent events through November 26, 2019, the date on which the financial statements were available to be issued.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 2. Availability and Liquidity**

The following represents the Organization's financial assets at June 30, 2019:

Financial assets at year end:	2019
Cash and cash equivalents	\$ 991,073
Accounts receivable	712,685
Contribution receivable, current	148,286
Investments	<u>666,377</u>
Total financial assets	2,518,421
Less amounts not available to be used within one year:	
Financial net assets with donor restrictions	<u>(124,171)</u>
Total restrictions	(124,171)
Financial assets available to meet general expenditures over the next twelve months.	\$ <u><u>2,394,250</u></u>

The Organization's goal is generally to maintain financial assets to meet 45 business days of operating expenses (approximately \$675,000). As part of its liquidity plan, excess cash is invested in short-term investments, including cash, treasuries and fixed income securities.

**Note 3. Concentrations of Credit Risk**

Financial instruments that subject the Organization to concentrations of credit risk at June 30, 2019 and 2018, respectively, consist principally of accounts receivable. At June 30, 2019 and 2018, 96% and 94% of accounts receivable are from government contracts and grants, respectively.

The Organization had deposits in excess of FDIC limits of \$758,849 and \$719,977 for the years ended June 30, 2019 and 2018, respectively.

The Organization had uninsured investments of \$217,468 and \$216,117 for the years ended June 30, 2019 and 2018, respectively.

**Note 4. Related Party Transactions**

Undiscounted contributions receivable from such related parties were \$24,353 and \$85,175 at June 30, 2019 and 2018, respectively.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 5. Contributions Receivable**

Contributions receivable consisted of the following at June 30, 2019:

Due in less than one year	\$ 159,505
Due in one to five years	<u>57,133</u>
	216,638
Less: allowance for uncollectible contributions receivable	<u>(17,496)</u>
Total	<u>\$ 199,142</u>

**Note 6. Fair Value Measurements**

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The hierarchy is broken down into three levels based on the observability of inputs as follows:

*Level 1*—quoted prices in active markets for identical investments.

*Level 2*—observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted price for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

*Level 3*—unobservable inputs not corroborated by market data, therefore requiring the entity to use the best information available in the circumstances, including the entity's own data.

The categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. All of the cash and cash equivalents and investments invested in marketable securities are deemed to be Level 1 within the valuation hierarchy with the exception of the pooled investment account. The pooled investment account funds are valued at net asset value per unit. These pooled investment account funds are a fund of funds and are directly held funds, which in aggregate; represent a number of underlying funds with a wide range of investment strategies. These funds are deemed to be Level 2 within the valuation hierarchy. There are no Level 3 valuations.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
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**NOTES TO FINANCIAL STATEMENTS**

**Note 7. Investments**

Investments consisted of the following at June 30, 2019:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
Money market	\$ 22,466	\$ --	\$ --	\$ 22,466
Mutual funds	167,829	--	--	167,829
Real estate investment trusts	23,824	--	--	23,824
Equity securities	234,790	--	--	234,790
Pooled investment account	<u>--</u>	<u>217,468</u>	<u>--</u>	<u>217,468</u>
Total	<u>\$ 448,909</u>	<u>\$ 217,468</u>	<u>\$ --</u>	<u>\$ 666,377</u>

Investments consisted of the following at June 30, 2018:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
Money market	\$ 11,134	\$ --	\$ --	\$ 11,134
Mutual funds	122,654	--	--	122,654
Real estate investment trusts	31,524	--	--	31,524
Equity securities	262,205	--	--	262,205
Pooled investment account	<u>--</u>	<u>216,117</u>	<u>--</u>	<u>216,117</u>
Total	<u>\$ 427,517</u>	<u>\$ 216,117</u>	<u>\$ --</u>	<u>\$ 643,634</u>

**Note 8. Endowment**

The Organization's endowment consists of one endowment fund – Rollie Mullen Endowment Fund. Its endowment includes only 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.



**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 8. Endowment (Cont.)**

The Board of Directors of the Organization has interpreted the State Prudent Management of Organizational Funds Act (SPMIFA) 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 Organization classifies as net asset with donor restriction (a) the original value of gifts donated to the permanent endowment, and (b) the original value of subsequent gifts to the permanent endowment. The remaining portion of the donor-restricted endowment fund that is also classified as net assets with donor restrictions in a manner consistent with the standard of prudence prescribed by SPMIFA. However, in accordance with the Organization's accounting policy of restricted revenue and support (see Note 1), these earnings are reflected as activity without donor restrictions. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the endowment fund, (b) the purposes of the Organization and the donor-restricted endowment fund, (c) general economic conditions, (d) the possible effect of inflation and deflation, (e) the expected total return from income and the appreciation of investments, (f) other resources of the Organization, and (g) the investment policies of the Organization

Endowment net asset composition by type of fund consisted of the following as of June 30:

<u>2019</u>	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ <u>    --    </u>	\$ <u>  124,171  </u>	\$ <u>  124,171  </u>

<u>2018</u>	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
Donor-restricted endowment funds	\$ <u>    --    </u>	\$ <u>  124,171  </u>	\$ <u>  124,171  </u>

There was no change in endowment net assets for the year ended June 30, 2019 and 2018.

The Organization has adopted an investment policy for its endowment assets that attempt to provide a stream of funding for its mission supported by the endowment. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s). Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of the S&P 500 index while assuming a moderate level of investment risk. The Organization expects its endowment funds, over time, to provide an average rate of return of approximately 5 percent annually. Actual returns in any given year may vary from this amount.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 8. Endowment (Cont.)**

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

The earnings on the Organization endowment assets are classified as earnings without donor restrictions.

**Note 9. Property and Equipment**

Property and equipment and the related accumulated depreciation consisted of the following at June 30:

	2019	2018
Buildings and improvements	\$ 3,001,706	\$ 2,949,449
Land	505,000	505,000
Furniture and equipment	591,952	585,047
Leasehold improvements	28,768	18,768
	<u>4,127,426</u>	<u>4,058,264</u>
Less accumulated depreciation	<u>(2,780,483)</u>	<u>(2,668,404)</u>
	<u>\$ 1,346,943</u>	<u>\$ 1,389,860</u>

**Note 10. Line of Credit**

The Organization maintains a \$250,000 operating line of credit which matures in January 2020. There was no amount outstanding at June 30, 2019 and 2018. The interest rate is the greater of prime plus one percentage point, currently 6.00% or the floor rate of 9.50%.

**Note 11. Advance from HUD**

The Organization had received an advance from HUD in the amount of \$466,616. Beginning in October, 2000, 10% of the advance was forgiven annually if the building was used for domestic violence programs.

In April 2012, the Organization sold the building and as a result, the remaining balance of \$171,093 of the advance was payable on demand. The Organization has received permission from HUD to use these funds at another transitional housing project which supports domestic violence survivors and their families. As of June 30, 2019 and 2018, \$79,748 and \$161,201, were outstanding, respectively. All unspent funds as of May 2020 must be returned to HUD.

## NOTES TO FINANCIAL STATEMENTS

Notes payable consisted of the following at June 30:

	<u>2019</u>	<u>2018</u>
\$	412,800	\$ 412,800

267,788	278,348
680,588	691,148
11,039	10,584
\$ 669,549	\$ 680,564

680,588                      691,148

11,039	10,584
--------	--------

\$ 669,549      \$ 680,564

2020	\$	11,039
2021		11,512
2022		12,007
2023		12,522
2024		13,059
Thereafter		<u>620,449</u>
Total	\$	680,588

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 13. Net Assets with Donor Restrictions**

Net assets with donor restrictions consist of the following at June 30:

	2019	2018
Specific Purpose		
Chevron Products Company grant	\$ 20,000	\$ 20,000
Kaiser Foundation YESS grant	18,013	- -
Passage of time		
Leshner Foundation grant	50,000	50,000
Donor restricted endowment	124,171	124,171
	<u>\$ 212,184</u>	<u>\$ 194,171</u>

**Note 14. In-kind Donations**

The Organization received more than 4,457 hours of donated services for administration, fund development and for the intervention and prevention programs. The in-kind donations are recorded as both revenue and expense, in accordance with accounting principles generally accepted in the United States of America and are valued as follows:

Services – valued at fair market wage for the particular service.

Materials – valued at fair market value or estimated value per donor.

Total in-kind revenues for services provided for the years ended June 30, 2019 and 2018 were \$107,770 and 135,420, respectively.

**Note 15. Lease Commitments**

The Organization has long-term operating leases of real property and equipment. The Organization has the option to extend the lease upon expiration. The Organization also has short-term operating leases on office equipment. Future minimum annual rental for the next five years on long-term lease commitments at June 30 are as follows:

2020	\$ 82,746
2021	42,244
2022	10,336
2023	7,705
2024	6,959

Rent expense on all leases for the year ended June 30, 2019 and 2018 was \$62,714 and \$64,120, respectively.

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**Note 16. Retirement Plan**

The Organization sponsors a salary deferral plan in accordance with the provision of the Internal Revenue Code Section 403(b). An employee is defined as any person regularly employed by the Organization. According to the Plan, each employee may defer up to the smaller of an exclusion allowance of 20% of compensation or the maximum allowed by the Internal Revenue Service. The Organization matches contributions annually up to 2% of compensation, not to exceed \$2,000. For the year ended June 30, 2019 and 2018, the Organization's matching contributions were \$22,434 and \$25,443, respectively.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
**STAND! For Families Free of Violence**  
**(A Nonprofit Corporation)**  
Concord, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **STAND! For Families Free of Violence (A Nonprofit Corporation)** which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 26, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bowman & Company, LLP*

Bowman & Company, LLP  
Stockton, California  
November 26, 2019



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors  
**STAND! For Families Free of Violence**  
(A Nonprofit Corporation)  
Concord, California

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

We have audited **STAND! For Families Free of Violence (A Nonprofit Corporation)**'s compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on each of STAND! For Families Free of Violence's major federal programs for the year ended June 30, 2019. STAND! For Families Free of Violence's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of STAND! For Families Free of Violence's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about STAND! For Families Free of Violence's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of STAND! For Families Free of Violence's compliance.

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## Opinion on Each Major Federal Program

In our opinion, STAND! For Families Free of Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## Report on Internal Control Over Compliance

Management of STAND! For Families Free of Violence is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered STAND! For Families Free of Violence's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of STAND! For Families Free of Violence's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bowman & Company, LLP*

Bowman & Company, LLP  
Stockton, California  
November 26, 2019

## **SUPPLEMENTARY INFORMATION**

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**SCHEDULE OF CALIFORNIA OFFICE  
OF EMERGENCY SERVICES PROGRAMS**

For the Year Ended June 30, 2019

CalOES Cost Category STAND! expense accounts	DVAP	
	DV17311136/DV18321136	
	Total Costs	Match Costs
Personnel services	\$ 312,498	\$ 15,127
Operating expenses	148,269	198
Total expenditures	\$ 460,767	\$ 15,325

  

CalOES Cost Category STAND! expense accounts	CHAT	
	AT17031136/AT18041136	
Personnel services	\$ 216,447	\$ 61,401
Operating expenses	59,490	7,579
Total expenditures	\$ 275,937	\$ 68,980

  

CalOES Cost Category STAND! expense accounts	TH-XH	
	XH16011136	
Personnel services	\$ 216,512	\$ 84,878
Operating expenses	121,764	- -
Total expenditures	\$ 338,276	\$ 84,878

  

CalOES Cost Category STAND! expense accounts	KU	
	KU18011136	
Personnel services	\$ 1,764	\$ 633
Operating expenses	768	- -
Total expenditures	\$ 2,532	\$ 633

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2019

Federal or State Grantor/ Program Title/ Pass-Through Grantor	CFDA Number	Award #/ Pass-Through Grantor 's Number	Federal Expenditures
<b>FEDERAL:</b>			
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<b><u>Office of Community Planning and Development:</u></b>			
Supportive Housing Program	14.235	CA39T89-430	\$ 81,453
Emergency Solutions Grant Program			
Pass-through Contra Costa County	14.231	17-61D-ESG	45,328
Community Development Block Grants / Entitlement Grants			
Pass-through Contra Costa County	14.218	N/A	16,000
Pass-through City of Walnut Creek	14.218	N/A	6,500
Pass-through City of Antioch	14.218	N/A	10,000
Pass-through City of Pittsburg	14.218	N/A	10,000
Pass-through City of Concord	14.218	N/A	11,450
Total U.S. Department of Housing and Urban Development			<u>180,731</u>
<b><u>U.S. Department of Justice</u></b>			
<b><u>Violence Against Women Office:</u></b>			
Transitional Housing Assistance For Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Abuse	16.526	2016-WH-AX-0012	75,120
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			
Pass-through Contra Costa County EHS	16.590	19-650-8	49,845
Pass-through Contra Costa County EHS	16.590	19-650-10	42,157
<b><u>Office for Victims of Crime:</u></b>			
Crime Victim Assistance			
Pass-through Cal OES	16.575	DV 18 32 1136	323,564
Pass-through Cal OES	16.575	AT 17 03 1136	75,122
Pass-through Cal OES	16.575	AT 18 04 1136	200,815
Pass-through Cal OES	16.575	XH 16 01 1136	338,276
Pass-through Cal OES	16.575	KU 18 01 1136	2,532
Pass-through Contra Costa County EHS	16.575	40-386-0	4,772
Pass-through Contra Costa County EHS	16.575	40-386-2	24,609
Total U.S. Department of Justice			<u>1,136,812</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
Temporary Assistance for Needy Families			
Pass-through Contra Costa County	93.558	20-161-1	298,624
Community Services Block Grant			
Pass-through Contra Costa County EHS	93.569	38-590-11	<u>7,422</u>
Total U.S. Department of Health and Human Services			<u>306,046</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Emergency Food and Shelter National Board Program			
Pass-through United Way	97.024	Phase 35	12,330
Pass-through United Way	97.024	Phase 36	<u>5,317</u>
Total U.S. Department of Homeland Security			<u>17,647</u>
Total Expenditures of Federal Awards			\$ <u>1,641,236</u>

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)**  
For the Year Ended June 30, 2019

Note A - Basis of Presentation:

The schedule expenditures of federal awards includes the federal award activity of STAND! For Families Free of Violence (A Nonprofit Corporation) under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of STAND! For Families Free of Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of STAND! For Families Free of Violence.

Note B – Summary of Significant Accounting Policies:

Expenditures reported on the accompanying schedule are reported on the accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements of the federal program. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate:

STAND! For Families Free of Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D - Sub-recipients:

STAND! For Families Free of Violence provided federal awards to sub-recipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided</u>
Bay Area Legal Aid	16.575	18,862
		<u>\$ 18,862</u>

**STAND! FOR FAMILIES FREE OF VIOLENCE**  
**(A Nonprofit Corporation)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2019

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

**Financial Statements**

Type of auditor's report issued: unmodified  
Internal control over financial report:  
Material weakness(es) identified? \_\_\_\_\_ yes   X   no  
Significant deficiency identified that is  
not considered to be material weakness? \_\_\_\_\_ yes   X   none reported  
Noncompliance material to financial  
statements noted? \_\_\_\_\_ yes   X   no

**Federal Awards**

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes   X   no  
Significant deficiency identified that is  
not considered to be material weakness? \_\_\_\_\_ 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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

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

Auditee qualified as low-risk auditee?   X   yes \_\_\_\_\_ no

**Section II - Financial Statement Findings**

None

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

None

**Section IV - Prior Year Federal Award Findings and Questioned Costs**

None