

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

FINANCIAL REPORT

JUNE 30, 2020
(with summarized totals for 2019)

C O N T E N T S

	Page
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statements of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7-19
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	20-21
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE	22-23
SUPPLEMENTARY INFORMATION	
Schedule of the Cal-OES grant revenue and expenses	24
Schedule of expenditures of federal awards	25-27
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	28



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, 2020, 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.

Established 1949
www.cpabowman.com

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

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, 2020 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 January 29, 2021 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.

Other Matters

As discussed in Note 17 to the financial statements, in March 2020, the World Health Organization declared COVID-19 to constitute a "Public Health Emergency of International Concern". Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited STAND! For Families Free of Violence's June 30, 2019 financial statements, and our report dated November 26, 2019, 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, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Bowman & Company, LLP

Stockton, California
January 29, 2021

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2020 and 2019

ASSETS	<u>2020</u>	<u>2019</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,336,919	\$ 991,073
Accounts receivable, net	984,928	692,525
Contributions receivable, current portion, net	34,550	148,286
Prepaid expenses	<u>46,807</u>	<u>38,142</u>
Total current assets	2,403,204	1,870,026
PROPERTY AND EQUIPMENT, net	1,424,603	1,346,943
OTHER ASSETS		
Deposits	4,521	4,521
Contributions receivable, less current portion, net	18,432	50,856
Investments - restricted	124,171	142,184
Investments	<u>525,190</u>	<u>524,193</u>
Total assets	<u><u>\$ 4,500,121</u></u>	<u><u>\$ 3,938,723</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 70,616	\$ 24,644
Accrued vacation	122,445	112,525
Accrued payroll	115,111	101,161
Accrued expenses	124,648	63,385
Deferred revenue	--	50,862
Advance collections	301,095	--
Refundable advance from HUD	--	79,748
Notes payable, current portion	<u>11,512</u>	<u>11,039</u>
Total current liabilities	<u>745,427</u>	<u>443,364</u>
LONG TERM LIABILITIES		
Notes payable, less current portion	<u>658,266</u>	<u>669,549</u>
Total liabilities	<u>1,403,693</u>	<u>1,112,913</u>
NET ASSETS		
Without donor restrictions	2,774,214	2,613,626
With donor restrictions	<u>322,214</u>	<u>212,184</u>
Total net assets	<u>3,096,428</u>	<u>2,825,810</u>
Total liabilities and net assets	<u><u>\$ 4,500,121</u></u>	<u><u>\$ 3,938,723</u></u>

See Notes to Financial Statements

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENT OF ACTIVITIES

For Year Ended June 30, 2020
(With Summarized Totals for 2019)

	Year Ended June 30, 2020			2019
	Without donor restrictions	With donor restrictions	Total	Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 639,144	\$ 198,043	\$ 837,187	\$ 593,223
Special events	140,334	--	140,334	166,080
In-kind donations	94,190	--	94,190	107,770
Release of net assets with donor restrictions - Contributions	88,013	(88,013)	--	--
Total public support	961,681	110,030	1,071,711	867,073
Revenue				
Grants and support	3,399,893	--	3,399,893	2,963,351
Fees and sales	39,467	--	39,467	30,566
Rental income	11,824	--	11,824	13,966
Investment gains (losses)	(17,015)	--	(17,015)	22,744
Miscellaneous	--	--	--	2,234
Total revenue	3,434,169	--	3,434,169	3,032,861
Total public support and revenue	4,395,850	110,030	4,505,880	3,899,934
EXPENSES				
Program services	3,060,619	--	3,060,619	2,942,297
Supporting services	1,174,643	--	1,174,643	1,135,430
Total expenses	4,235,262	--	4,235,262	4,077,727
Change in net assets	160,588	110,030	270,618	(177,793)
Net assets, beginning of year	2,613,626	212,184	2,825,810	3,003,603
Net assets, end of year	\$ 2,774,214	\$ 322,214	\$ 3,096,428	\$ 2,825,810

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

(With Summarized Totals for 2019)

	Year Ended June 30, 2020					
	Supporting Services				Total Expenses	2019 Total Expenses
	Total Program Services	Management and General	Fundraising	Total Supporting Services		
Salaries	\$ 1,847,355	\$ 607,633	\$ 120,235	\$ 727,868	\$ 2,575,223	\$ 2,420,013
Payroll taxes and benefits	391,919	76,611	16,501	93,112	485,031	527,680
Depreciation	--	119,688	--	119,688	119,688	112,753
Emergency assistance	117,316	1,290	--	1,290	118,606	31,843
Telephone & utilities	107,943	180	--	180	108,123	112,195
Supplies	98,402	3,604	1,775	5,379	103,781	59,086
Inkind expense	82,243	3,929	8,018	11,947	94,190	107,770
Other	35,341	31,455	16,128	47,583	82,924	87,594
Rent and equipment rental	51,510	12,590	2,352	14,942	66,452	75,752
Repairs & maintenance	60,357	4,698	--	4,698	65,055	74,058
Insurance expense	50,805	533	--	533	51,338	57,967
Legal and accounting	22,227	17,446	--	17,446	39,673	22,237
Special events	--	--	38,270	38,270	38,270	32,871
Dues, fees & subscriptions	31,924	5,567	240	5,807	37,731	34,039
Contract and outside services	6,381	10,113	20,452	30,565	36,946	27,214
Janitorial	29,128	1,736	-	1,736	30,864	31,677
Bad debt expense	--	29,949	--	29,949	29,949	105,442
Payments to collaborators	27,333	--	--	--	27,333	16,862
Travel	25,117	1,307	159	1,466	26,583	39,192
Network communications	24,384	1,584	72	1,656	26,040	25,886
Printing	8,024	3,548	5,209	8,757	16,781	11,575
Public relations & advertisements	12,066	3,010	718	3,728	15,794	9,006
Property taxes	9,015	5,499	--	5,499	14,514	17,988
Interest	11,288	--	--	--	11,288	11,734
Youth scholarships	5,199	--	--	--	5,199	2,220
Training	3,248	225	--	225	3,473	16,793
Postage	64	1,504	695	2,199	2,263	2,181
Food	2,030	93	27	120	2,150	4,099
Totals	<u>\$ 3,060,619</u>	<u>\$ 943,792</u>	<u>\$ 230,851</u>	<u>\$ 1,174,643</u>	<u>\$ 4,235,262</u>	<u>\$ 4,077,727</u>

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 270,618	\$ (177,793)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	119,689	112,752
Bad debt expense	39,673	105,442
Realized and unrealized (gain) loss on investments	30,105	(10,366)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(292,403)	184,168
Contributions receivable	106,487	17,296
Prepaid expenses	(8,665)	(12,682)
Deposits	--	(1,779)
(Decrease) increase in:		
Accounts payable	13,972	(62,446)
Accrued vacation	9,920	(6,259)
Accrued payroll	13,950	(20,118)
Accrued expenses	61,263	33,037
Advance collections	301,095	--
Advance from HUD	(79,748)	(81,453)
Deferred revenue	(50,862)	11,138
Net cash provided by (used in) operating activities	<u>535,094</u>	<u>90,937</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, furniture and equipment	(165,348)	(69,835)
Proceeds from sale of investments	115,326	126,941
Purchases of investments	(128,416)	(139,318)
Net cash provided by (used in) investing activities	<u>(178,438)</u>	<u>(82,212)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable, net	(10,810)	(10,560)
Net cash provided by (used in) financing activities	<u>(10,810)</u>	<u>(10,560)</u>
Net increase (decrease) in cash and cash equivalents	345,846	(1,835)
Cash and cash equivalents, beginning of year	<u>991,073</u>	<u>992,908</u>
Cash and cash equivalents, end of year	<u>\$ 1,336,919</u>	<u>\$ 991,073</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	<u>\$ 11,288</u>	<u>\$ 11,734</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES:		
Acquisition of property, furniture and equipment with accounts payable	<u>\$ 32,000</u>	<u>\$ --</u>

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

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, and 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, 2020 and 2019.

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
(A Nonprofit Corporation)

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, 2020 and 2019, 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, 2020 and 2019, allowance for doubtful accounts on contributions receivable was \$34,306 and \$17,496, 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, 2020 and 2019 was \$122,445 and \$112,525, respectively.

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

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:

All support is considered available for unrestricted use unless specifically restricted by donor in accordance with ASC Topic 958-605. Support and unconditional contributions are recognized immediately and classified as either net assets with donor restrictions or net assets without 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. Conditional contributions received are accounted for as a refundable advance on the statement of financial position or are unrecognized initially, that is, until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with restrictions or net assets without restrictions.

All other revenue is recognized when earned based on an exchange of goods and/or services in accordance with ASC Topic 606. Amounts not earned during the reporting period are recognized as deferred revenue.

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.

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

NOTES TO FINANCIAL STATEMENTS

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

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.

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.

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

NOTES TO FINANCIAL STATEMENTS

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

New Accounting Pronouncements:

On June 3, 2020, Financial Accounting Standards Board issued an Accounting Standards Update ("ASU") 2020-05, Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) – Effective Dates for Certain Entities, as a response to COVID-19. The amendment allows for the deferral of the effective date of Accounting Standards Update 2014-09 and Accounting Standards Update 2016-02. Certain companies and organizations that have not yet applied the revenue recognition and leases guidance are allowed to delay implementations by one year, with early adoption permitted. The Organization has adopted the provisions of this ASU accordingly.

During the year ended June 30, 2020, the Organization adopted the provisions of Accounting Standards Update 2018-08, Not-for-Profit Entities (Topic 958) – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018-08). Under this new accounting policy, the Organization has applied this update on a modified prospective basis. Accounting principles generally accepted in the United States of America require an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. Contributions are recognized immediately and classified as either net assets with donor restrictions or net assets without donor restrictions. Conditional contributions received are accounted for as a liability or are unrecognized initially, that is, until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with restrictions or net assets without restrictions. During 2020, management had determined that the implementation of this ASU had no material effect on net assets with donor restrictions.

Subsequent Events:

Management has evaluated subsequent events through January 29, 2021, the date on which the financial statements were available to be issued.

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

NOTES TO FINANCIAL STATEMENTS

Note 2. Availability and Liquidity

The following represents the Organization's financial assets at June 30, 2020:

Financial assets at year end:	
Cash and cash equivalents	\$ 1,336,919
Accounts receivable	984,928
Contribution receivable, current	34,550
Investments	<u>649,361</u>
Total financial assets	3,005,758
Less amounts not available to be used within one year:	
Financial net assets with donor restrictions	<u>(124,171)</u>
Financial assets available to meet general expenditures over the next twelve months.	
	<u>\$ 2,881,587</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

The Organization had deposits in excess of FDIC limits of \$1,116,286 and \$758,849 for the years ended June 30, 2020 and 2019, respectively.

The Organization had uninsured investments of \$219,425 and \$217,468 for the years ended June 30, 2020 and 2019, respectively.

Note 4. Related Party Transactions

Undiscounted contributions receivable from related parties were \$18,647 and \$24,353 at June 30, 2020 and 2019, respectively.

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

NOTES TO FINANCIAL STATEMENTS

Note 5. Contributions Receivable

Contributions receivable consisted of the following at June 30, 2020:

Due in less than one year	\$ 34,550
Due in one to five years	<u>52,738</u>
	87,288
Less: allowance for uncollectible contributions receivable	<u>(34,306)</u>
Total	<u><u>\$ 52,982</u></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
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 7. Investments

Investments consisted of the following at June 30, 2020:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
Money market	\$ 8,052	\$ --	\$ --	\$ 8,052
Mutual funds	168,381	--	--	168,381
Equity securities	253,503	--	--	253,503
Pooled investment account	--	219,425	--	219,425
Total	<u>\$ 429,936</u>	<u>\$ 219,425</u>	<u>\$ --</u>	<u>\$ 649,361</u>

Investments consisted of the following at June 30, 2019:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
Money market	\$ 10,679	\$ --	\$ --	\$ 10,679
Mutual funds	179,616	--	--	179,616
Real estate investment trusts	23,824	--	--	23,824
Equity securities	234,790	--	--	234,790
Pooled investment account	--	217,468	--	217,468
Total	<u>\$ 448,909</u>	<u>\$ 217,468</u>	<u>\$ --</u>	<u>\$ 666,377</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.

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.

STAND! FOR FAMILIES FREE OF VIOLENCE

(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 8. Endowment (Cont.)

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 consisted of donor-restricted endowment funds of \$124,171 as of June 30, 2020 and 2019. There was no change in endowment net assets for the year ended June 30, 2020 and 2019.

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. 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:

	2020	2019
Buildings and improvements	\$ 3,145,928	\$ 3,001,706
Land	505,000	505,000
Furniture and equipment	463,350	591,952
Leasehold improvements	12,550	28,768
	<u>4,126,828</u>	<u>4,127,426</u>
Less accumulated depreciation	<u>(2,702,225)</u>	<u>(2,780,483)</u>
	<u>\$ 1,424,603</u>	<u>\$ 1,346,943</u>

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

NOTES TO FINANCIAL STATEMENTS

Note 10. Line of Credit

The Organization maintains a \$250,000 operating line of credit which matures in January 2021. There was no amount outstanding at June 30, 2020 and 2019. The interest rate is the greater of prime plus one percentage point, 5.75% as of June 30, 2020.

Note 11. Refundable 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, 2020 and 2019, \$0 and \$79,748, were outstanding, respectively.

Note 12. Notes Payable

Notes payable consisted of the following at June 30:

	<u>2020</u>	<u>2019</u>
Note payable to Contra Costa County, no annual payments, interest accrues at 3%, and the note matures in September, 2046. The intention of Contra Costa County is to forgive the loans and interest at maturity. The note is secured by a building with a net book value of \$641,596 and \$727,403 at June, 2020 and 2019. Restrictions have been imposed on the use of the building whereby the grant funds must be repaid if the building is not used permanently as housing for battered women and their children. These financial statements do not reflect an adjustment to discount this note.	\$ 412,800	\$ 412,800
Note payable to Farmers and Merchants Bank, monthly payments of \$1,841 including variable interest at 2.82% over the bank's current index; the rate was 4.21% at June 30, 2020. The note is unsecured and matures July 2026.	<u>256,978</u>	<u>267,788</u>
Total notes payable	669,778	680,588
Less current maturities	<u>11,512</u>	<u>11,039</u>
Totals	<u><u>\$ 658,266</u></u>	<u><u>\$ 669,549</u></u>

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

NOTES TO FINANCIAL STATEMENTS

Note 12. Notes Payable (Cont.)

Maturities of notes payable are as follows at June 30:

2021	\$ 11,512
2022	12,007
2023	12,522
2024	13,059
2025	13,620
Thereafter	607,058
Total	<u>\$ 669,778</u>

Note 13. Net Assets with Donor Restrictions

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

	<u>2020</u>	<u>2019</u>
Specific Purpose		
Chevron Products Company grant	\$ 20,000	\$ 20,000
Kaiser Foundation YESS grant	18,830	18,013
Covid related expenses	100,000	--
Passage of time		
Leshar Foundation grant	50,000	50,000
Miscellaneous time restricted contributions	9,213	--
Donor restricted endowment	124,171	124,171
	<u>\$ 322,214</u>	<u>\$ 212,184</u>

Net assets with donor restrictions released during the year ended June 30, 2020 were as follows:

Specific Purpose	
Chevron Products Company grant	\$ 20,000
Kaiser Foundation YESS grant	18,013
Passage of time	
Leshar Foundation grant	50,000
	<u>\$ 88,013</u>

Note 14. In-kind Donations

The Organization received more than 3,895 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. Services are valued at fair market wage for the particular service and materials are valued at fair market value or estimated value per donor. Total in-kind revenues for services provided for the years ended June 30, 2020 and 2019 were \$94,190 and \$107,770, respectively.

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

NOTES TO FINANCIAL STATEMENTS

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:

2021	\$ 53,242
2022	15,836
2023	7,705
2024	6,959
2025	6,959

Rent expense on all leases for the year ended June 30, 2020 and 2019 was \$65,162 and \$62,714, respectively.

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, 2020 and 2019, the Organization's matching contributions were \$22,646 and \$22,434, respectively.

Note 17. Contingencies

The Organization's grants and contract activities are subject to inspection and audit by the appropriate funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, the Organization has no provision for the possible disallowance of program costs.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the United States of America ("U.S"). On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time and the future effects are unknown. Future potential impacts may include disruptions or restrictions on employees' ability to work or decreases in the ability for program participants to access services. Changes to the operating environment to comply with regulations and maintain program services may increase operating costs. Management is carefully monitoring and evaluating the situation.



**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, 2020, 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 January 29, 2021.

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.

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
January 29, 2021



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, 2020. 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.

Established 1949
www.cpaBowman.com

Bowman & Company, LLP
10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

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, 2020.

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
January 29, 2021

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, 2020

CalOES Cost Category STAND! expense accounts	DVAP	
	DV18321136/DV19331136	
	Total Costs	Match Costs
Personnel services	\$ 291,695	\$ 22,889
Operating expenses	275,763	16
Operating expenses - accrued	<u>56,699</u>	<u>--</u>
Total expenditures	<u>\$ 624,157</u>	<u>\$ 22,905</u>
CalOES Cost Category STAND! expense accounts	CHAT	
	AT18041136/AT19051136	
Personnel services	\$ 218,998	\$ 44,865
Operating expenses	<u>58,037</u>	<u>7,134</u>
Total expenditures	<u>\$ 277,035</u>	<u>\$ 51,999</u>
CalOES Cost Category STAND! expense accounts	TH-XH	
	XH16011136	
Personnel services	\$ 198,720	\$ 54,892
Operating expenses	<u>71,658</u>	<u>963</u>
Total expenditures	<u>\$ 270,378</u>	<u>\$ 55,855</u>
CalOES Cost Category STAND! expense accounts	KU	
	KU18011136	
Personnel services	\$ 35,812	\$ 22,260
Operating expenses	<u>86,656</u>	<u>8,357</u>
Total expenditures	<u>\$ 122,468</u>	<u>\$ 30,617</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

Federal or State Grantor/ Program Title/ Pass-Through Grantor	CFDA #	Award #/ Pass- Through Grantor's Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
<u>Office of Community Planning and Development:</u>			
CDBG - Entitlement Grants - Cluster			
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 CDBG - Entitlement Grants - Cluster			<u>53,950</u>
Supportive Housing Program	14.235	CA39T89-430	79,748
Esperanza Program – pass-through Shelter, Inc	14.267	CA1746D9T051800	19,872
Emergency Solutions Grant Program:			
Pass-through Contra Costa County	14.231	18-05-ESG	22,987
Pass-through Contra Costa County	14.231	19-52E-ESG	50,000
Total U.S. Department of Housing and Urban Development			\$ <u>226,557</u>
U.S. Department of Justice			
<u>Office of Violence Against Women:</u>			
Grants to Encourage Arrest Program:			
Pass-through Contra Costa County EHS	16.590	19-650-10	61,469
Pass-through Contra Costa County EHS	16.590	19-650-11	48,401
LAP Implementation for DV Homicide Prevention	16.590	19-935-5	47,454
LAP Implementation for DV Homicide Prevention	16.590	19-935-6	252,404
<u>Office for Victims of Crime:</u>			
Pass-through Cal OES			
Domestic Violence Assistance Program	16.575	DV 19 33 1136	316,968
Child Abuse Treatment Program (CHAT)	16.575	AT 18 04 1136	61,175
Child Abuse Treatment Program (CHAT)	16.575	AT 19 05 1136	215,860
Transitional Housing Assistance Program	16.575	XH16 01 1136	166,631
Transitional Housing Assistance Program	16.575	XH19 02 1136	103,747
Increased Access to Service Program	16.575	KU 18 01 1136	122,468
Pass-through Contra Costa County EHS			
Case Management and Peer Advocacy (Elder Abuse)	16.575	40-386-2	36,101
OVC Services for Victims of Human Trafficking	16.320	19-878-6/7/8	13,900
Total U.S. Department of Justice			\$ <u>1,446,578</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

Federal or State Grantor/ Program Title/ Pass-Through Grantor	CFDA #	Award #/ Pass- Through Grantor's Number	Federal Expenditures
U.S. Department of Health and Human Services			
Temporary Assistance for Needy Families Cluster			
Pass-through Contra Costa County	93.558	20-161-1	281,315
Total Temporary Assistance for Needy Families Cluster			<u>281,315</u>
Community Services Block Grant Cluster			
Pass-through Contra Costa County EHS	93.569	38-590-11	15,979
Pass-through Contra Costa County EHS	93.569	38-590-12	40,078
Total Community Services Block Grant Cluster			<u>56,057</u>
Pass-through Rubicom, Inc - FACT+C115			
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086		71,446
Total U.S. Department of Health and Human Services			\$ 408,818
U.S. Department of Homeland Security			
Pass-through United Way			
Emergency Food and Shelter National Board Program	97.024	Phase 36	9,683
Emergency Food and Shelter National Board Program	97.024	Phase 37	6,095
Total U.S. Department of Homeland Security			\$ 15,778
Total Expenditures of Federal Awards			\$ 2,097,731

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)

For the Year Ended June 30, 2020

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, 2020. 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	<u>27,333</u>
		\$ <u><u>27,333</u></u>

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

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 2CFR
Section 200.516(a)? _____ 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
93.558	Temporary Assistance for Needy Families

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