

STAND! Against Domestic Violence
(A Nonprofit Corporation)

FINANCIAL STATEMENTS

JUNE 30, 2010 and 2009

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B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the accompanying statements of financial position of **STAND! Against Domestic Violence (A Nonprofit Corporation)** as of June 30, 2010 and 2009, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of **STAND! Against Domestic Violence's** management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **STAND! Against Domestic Violence** as of June 30, 2010 and 2009 and changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2010, on our consideration of **STAND! Against Domestic Violence's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement of **STAND! Against Domestic Violence** taken as a whole. The supplementary information starting on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented in accordance with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. The accompanying schedule of California Emergency Management Agency programs is in conformity with the California Emergency Management Agency Grantee handbook issued by the California Emergency Management Agency. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, the June 30, 2010 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Bowman & Company, L.L.P.

Stockton, California
September 30, 2010

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STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2010 and 2009

ASSETS	<u>2010</u>	<u>2009</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 630,127	\$ 489,243
Accounts receivable	454,513	458,426
Prepaid expenses	<u>60,480</u>	<u>52,702</u>
Total current assets	1,145,120	1,000,371
PROPERTY AND EQUIPMENT, net	2,717,778	2,867,001
OTHER		
Deposits	5,838	7,088
Investments - restricted	124,171	124,171
Investments	<u>25,123</u>	<u>12,729</u>
Total assets	<u>\$ 4,018,030</u>	<u>\$ 4,011,360</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 113,367	\$ 102,840
Accrued liabilities	220,334	198,524
Deferred revenue	40,500	68,138
Notes payable, current portion	<u>6,994</u>	<u>6,556</u>
Total current liabilities	<u>381,195</u>	<u>376,058</u>
LONG-TERM LIABILITIES		
Notes payable, less current portion	876,671	883,381
Advance from HUD	<u>171,093</u>	<u>171,092</u>
Total long-term liabilities	<u>1,047,764</u>	<u>1,054,473</u>
Total liabilities	<u>1,428,959</u>	<u>1,430,531</u>
NET ASSETS		
Unrestricted	2,464,900	2,456,658
Permanently restricted - endowment fund	<u>124,171</u>	<u>124,171</u>
Total net assets	<u>2,589,071</u>	<u>2,580,829</u>
Total liabilities and net assets	<u>\$ 4,018,030</u>	<u>\$ 4,011,360</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2010 and 2009

	Year Ended June 30, 2010			
	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 782,197	\$ --	\$ --	\$ 782,197
Special events	165,249	--	--	165,249
In-kind donations	253,891	--	--	253,891
Total public support	1,201,337	--	--	1,201,337
Revenue				
Government grants and support				
Federal	1,172,361	--	--	1,172,361
State	266,661	--	--	266,661
Local	732,805	--	--	732,805
Fees and sales	104,220	--	--	104,220
Rental income	79,041	--	--	79,041
Investment returns	13,019	--	--	13,019
Miscellaneous	1,238	--	--	1,238
Total revenue	2,369,345	--	--	2,369,345
Total public support and revenue	3,570,682	--	--	3,570,682
EXPENSES				
Program services	2,711,208	--	--	2,711,208
Supporting services	851,232	--	--	851,232
Total expenses	3,562,440	--	--	3,562,440
Change in net assets	8,242	--	--	8,242
Net assets, beginning of year	2,456,658	--	124,171	2,580,829
Net assets, end of year	\$ 2,464,900	\$ --	\$ 124,171	\$ 2,589,071

See Notes to Financial Statements.

Year Ended June 30, 2009

Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
\$ 877,366	\$ --	\$ --	\$ 877,366
196,424	--	--	196,424
227,565	--	--	227,565
<u>1,301,355</u>	<u>--</u>	<u>--</u>	<u>1,301,355</u>
904,082	--	--	904,082
228,101	--	--	228,101
841,939	--	--	841,939
140,441	--	--	140,441
104,738	--	--	104,738
(12,957)	--	--	(12,957)
3,926	--	--	3,926
<u>2,210,270</u>	<u>--</u>	<u>--</u>	<u>2,210,270</u>
<u>3,511,625</u>	<u>--</u>	<u>--</u>	<u>3,511,625</u>
2,632,248	--	--	2,632,248
827,321	--	--	827,321
<u>3,459,569</u>	<u>--</u>	<u>--</u>	<u>3,459,569</u>
<u>52,056</u>	<u>--</u>	<u>--</u>	<u>52,056</u>
<u>2,404,602</u>	<u>--</u>	<u>124,171</u>	<u>2,528,773</u>
\$ <u>2,456,658</u>	\$ <u>--</u>	\$ <u>124,171</u>	\$ <u>2,580,829</u>

STAND! AGAINST DOMESTIC VIOLENCE
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STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2010 and 2009

	Year ended June 30, 2010				
	Total	Supporting Services			Total
	Program	Management	Fundraising	Supporting	Expenses
	Services	and General		Services	
	Services	and General	Fundraising	Supporting	Expenses
Salaries	\$ 1,546,611	\$ 182,849	\$ 228,761	\$ 411,610	\$ 1,958,221
Payroll taxes and benefits	262,155	31,673	31,030	62,703	324,858
In-kind expenses	159,890	57,278	36,723	94,001	253,891
Depreciation	137,484	21,844	7,270	29,114	166,598
Telephone and utilities	95,368	15,740	11,559	27,299	122,667
Other	60,563	41,993	12,001	53,994	114,557
Payments to collaborators	103,769	--	--	--	103,769
Rent and equipment rental	71,111	8,104	6,449	14,553	85,664
Special events	--	--	67,037	67,037	67,037
Emergency assistance	57,428	--	--	--	57,428
Insurance expense	38,520	2,817	574	3,391	41,911
Professional services	8,087	24,123	422	24,545	32,632
Repairs and maintenance	27,031	4,235	576	4,811	31,842
Travel	31,329	297	88	385	31,714
Printing	4,475	666	22,004	22,670	27,145
Supplies	17,595	5,282	1,673	6,955	24,550
Training	23,492	--	--	--	23,492
Interest	22,495	--	--	--	22,495
Janitorial	15,396	3,074	3,300	6,374	21,770
Dues, fees, and subscriptions	8,398	7,380	1,174	8,554	16,952
Postage	2,258	2,032	9,347	11,379	13,637
Property taxes	6,060	151	121	272	6,332
Contract personnel	4,500	--	--	--	4,500
Food	3,993	--	--	--	3,993
Public relations and advertisement	2,096	1,585	--	1,585	3,681
Network communication	1,104	--	--	--	1,104
Totals	<u>\$ 2,711,208</u>	<u>\$ 411,123</u>	<u>\$ 440,109</u>	<u>\$ 851,232</u>	<u>\$ 3,562,440</u>

See Notes to Financial Statements.

Year ended June 30, 2009

Total Program Services	Supporting Services			Total Supporting Services	Total Expenses
	Management and General	Fundraising			
\$ 1,457,695	\$ 178,236	\$ 207,061	\$ 385,297	\$ 1,842,992	
257,893	30,730	27,037	57,767	315,660	
186,238	19,120	22,208	41,328	227,566	
149,499	15,163	4,183	19,346	168,845	
104,911	18,758	13,916	32,674	137,585	
31,823	55,844	11,686	67,530	99,353	
135,411	--	--	--	135,411	
70,642	7,681	6,198	13,879	84,521	
--	--	89,197	89,197	89,197	
3,226	--	--	--	3,226	
40,724	2,812	573	3,385	44,109	
5,174	20,715	17,392	38,107	43,281	
36,258	4,681	967	5,648	41,906	
20,989	733	79	812	21,801	
29,104	678	21,539	22,217	51,321	
17,951	5,920	2,511	8,431	26,382	
17,733	1,102	50	1,152	18,885	
23,143	--	--	--	23,143	
17,292	5,634	4,691	10,325	27,617	
9,741	12,083	1,572	13,655	23,396	
3,131	2,095	11,070	13,165	16,296	
6,761	10	--	10	6,771	
--	--	--	--	--	
3,130	--	--	--	3,130	
3,779	3,396	--	3,396	7,175	
--	--	--	--	--	
<u>\$ 2,632,248</u>	<u>\$ 385,391</u>	<u>\$ 441,930</u>	<u>\$ 827,321</u>	<u>\$ 3,459,569</u>	

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 8,242	\$ 52,056
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	166,598	168,845
Unrealized (gains) losses on investments	(8,163)	19,177
Decrease (increase) in:		
Accounts receivable	3,913	58,251
Prepaid expenses	(7,778)	13,680
Deposits	1,250	5,488
Increase (decrease) in:		
Accounts payable	10,527	(100,952)
Accrued liabilities	21,810	44,435
Deferred revenue	(27,638)	49,128
	168,761	310,108
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(4,231)	(6,031)
Purchase of equipment	(17,374)	(65,024)
	(21,605)	(71,055)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(6,272)	(5,622)
	(6,272)	(5,622)
Increase in cash and cash equivalents	140,884	233,431
Cash and cash equivalents, beginning of year	489,243	255,812
Cash and cash equivalents, end of year	\$ 630,127	\$ 489,243
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	\$ 22,495	\$ 23,143

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
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NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

STAND! Against Domestic Violence (Organization), a Nonprofit Corporation, incorporated September 14, 1977, operates a 24 hour crisis line; housing centers for battered women and their children; group and individual counseling; legal services; an employment assistance program; a battering abatement program; and prevention programs.

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

Unrestricted Net Assets:

Unrestricted net assets 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.

Temporarily Restricted Net Assets:

Temporarily restricted net assets reflect donor contributions or grant revenue with restrictions that expire when a time restriction ends or purpose restriction is accomplished.

Permanently Restricted Net Assets – Endowment Fund:

Permanently restricted net assets-endowment fund consists of an endowment fund to be held in perpetuity, the income from which is expendable in support of a program operated by the Organization to provide services to battered women and their children.

Cash and Cash Equivalents:

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

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NOTES TO FINANCIAL STATEMENTS

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

Investments:

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 Institutional 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 for the year ending June 30, 2009. The Board of Directors has determined their permanently restricted net assets meet the definition of endowment funds under UPMIFA.

Allowance for Bad Debts:

Although the Organization is on the allowance method, management has determined that an allowance for bad debts is not currently required.

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 \$1,000.

Accumulated Vacation:

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation at June 30, 2010 and 2009 was \$75,645 and \$66,262, respectively.

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.

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NOTES TO FINANCIAL STATEMENTS

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

Notes Payable:

The Organization does not accrue interest on the notes payable to the City of Concord or Contra Costa County. The Organization expects the notes to be forgiven at the maturity date or the extension date.

Revenue Recognition:

A substantial portion of program revenues is derived from restricted federal and state grants. In accordance with some grant provisions, revenues are recognized as expenses are incurred by the programs.

Support that is restricted by the donor is reported as an increase in unrestricted net assets 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 temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as satisfaction of restrictions on temporarily restricted net assets.

Income Tax Status:

The Organization is a nonprofit corporation and is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and California Franchise Tax Regulations 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.

Expense Allocation:

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are common to several functions are allocated based on estimates made by the Organization's management.

Fair Value of Financial Instruments:

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

Subsequent Events:

Management has evaluated subsequent events through September 30, 2010, the date on which the financial statements were available to be issued.

STAND! AGAINST DOMESTIC VIOLENCE
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NOTES TO FINANCIAL STATEMENTS

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

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.

Note 2. Concentrations of Credit Risk

Financial instruments that subject the Organization to concentrations of credit risk at June 30, 2010 and 2009 consist principally of cash and accounts receivable. At June 30, 2010 and 2009, approximately 99% and 99%, respectively, of accounts receivable are from government contracts and grants.

During the year ended June 30, 2010 and 2009, the Organization maintained cash deposits with a bank in excess of the Federal Deposit Insurance Corporation (FDIC) limit. Funds on deposit in excess of the FDIC limits may represent a credit risk.

Note 3. Investments

Investments consisted of the following at June 30:

	2010		
	Cost	Fair Value	Unrealized Gains (Losses) Since Inception
Cash equivalents	\$ 22,970	\$ 22,970	\$ --
Mutual funds	78,937	81,124	2,187
Equity securities	41,806	39,670	(2,136)
Limited partnership	3,495	5,530	2,035
Totals	\$ 147,208	\$ 149,294	\$ 2,086
	2009		
	Cost	Fair Value	Unrealized Gains (Losses) Since Inception
Cash equivalents	\$ 17,577	\$ 17,577	\$ --
Mutual funds	80,024	76,820	(3,204)
Equity securities	41,806	38,158	(3,648)
Limited partnership	3,495	4,345	850
Totals	\$ 142,902	\$ 136,900	\$ (6,002)

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NOTES TO FINANCIAL STATEMENTS

Note 3. Investments (Cont.)

The following schedule summarizes the investment returns and its classification in the Statement of Activities for the years ended June 30:

	2010	2009
Investment income	\$ 4,856	\$ 6,220
Unrealized gains (losses), net	8,163	(19,177)
Total investment returns	\$ 13,019	\$ (12,957)

Note 4. Property and Equipment

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

	2010	2009
Buildings and improvements	\$ 3,588,878	\$ 3,588,878
Land	858,458	858,458
Furniture and equipment	677,257	659,882
Leasehold improvements	18,818	18,818
	5,143,411	5,126,036
Less accumulated depreciation	(2,425,633)	(2,259,035)
	\$ 2,717,778	\$ 2,867,001

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NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable

Notes payable consisted of the following at June 30:

	<u>2010</u>	<u>2009</u>
Notes payable to Contra Costa County, no annual payments, interest accrues at 3%, and the notes mature 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 \$1,867,960 at June, 2010. 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 Mechanics Bank, monthly payments of \$2,397 including variable interest at 3.91% over the bank's current index; the rate was 6.49% at June 2010. The note is secured by a building with a net book value of \$1,867,960 at June, 2010 and matures April, 2018.	338,365	344,637
Note payable to the City of Concord, interest rate of 0%, no annual payments. The intention of the City of Concord is to forgive the loan at maturity. Restrictions have been imposed on the use of the building whereby grant funds must be repaid if the building is not used for domestic violence programs. At June, 2010 and 2009, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the City to structure the sale of the building.	80,000	80,000

STAND! AGAINST DOMESTIC VIOLENCE
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NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

	2010	2009
<p>Note payable to Contra Costa County, no annual payments, interest accrues at 3%. The intention of Contra Costa County is to forgive the loan and interest at maturity. The note is secured by a building with a net book value of \$546,636 at June, 2010. 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. At June, 2010 and 2009, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. These financial statements do not reflect an adjustment to discount this note or any necessary adjustments due to the Organization's noncompliance with the note's restriction. The Organization is currently working with the County to structure the sale of the building.</p>		
Total notes payable	52,500	52,500
	883,665	889,937
Less current maturities	6,994	6,556
Totals	\$ 876,671	\$ 883,381

Maturities of notes payable are as follows at June 30:

2011	\$	6,994
2012		7,462
2013		7,961
2014		8,492
2015		9,061
Thereafter		843,695
Total	\$	883,665

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NOTES TO FINANCIAL STATEMENTS

Note 6. Advance from HUD

The Organization has an advance from HUD in the amount of \$466,616. Beginning in October, 2000, 10% of the advance will be forgiven annually if the building is used for domestic violence programs. As of June 30, 2010 and 2009, \$295,524 of the advance had been forgiven.

At June, 2008, the Organization was not utilizing the building; accordingly, the Organization was not in compliance with this restriction. However, the Organization is currently working with HUD to structure the sale of the building.

Note 7. Line of Credit

The Organization maintains a \$250,000 operating line of credit which matures in January 2011. There was no amount outstanding at June 30, 2010 and 2009. The interest rate, currently 4.25%, is set at prime plus 1 percentage point.

Note 8. In-kind Donations

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:

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

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

The total in-kind revenues and expenditures were as follows for the years ended June 30:

	2010	2009
Materials	\$ 151,389	\$ 89,896
Services	102,502	137,669
	\$ 253,891	\$ 227,565

Note 9. Lease Commitments

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

2011	\$ 5,962
2012	5,962
2013	5,962
2014	5,962
2015	5,962

Rent expense under these leases for the years ended June 30, 2010 and 2009 were \$85,664 and \$84,521, respectively.

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NOTES TO FINANCIAL STATEMENTS

Note 10. Subsequent Event

The Organization merged with the Family Stress Center, Inc. on July 1, 2010 to form a new organization; STAND! for Families Free of Violence. The financial effect of this merger resulted in an increase to unrestricted net assets and temporarily restricted net assets of \$1,007,681 and \$257,805, respectively.

Note 11. Pension 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 up to 2% of compensation not exceeding \$100,000. For the years ended June 30, 2010 and 2009, the Organization's matching contributions were \$16,448 and \$16,831, respectively.

Note 12. Endowment

The Organization's endowment consists of approximately 12 different equity securities, 6 mutual funds, a limited partnership investment and cash. 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 Institutional 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 permanently restricted net assets (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 not classified in permanently restricted net assets is classified as temporary restricted net assets 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 unrestricted activity. 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 Institution 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.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

Note 12. Endowment (Cont.)

Endowment net asset composition by type of fund consisted of the following as of June 30, 2010:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ <u> -- </u>	\$ <u> -- </u>	\$ <u> 124,171 </u>	\$ <u> 124,171 </u>

There was no change in endowment net assets for the year ended June 30, 2010.

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 unrestricted earnings.

SUPPLEMENTARY INFORMATION

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES
For the Year Ended June 30, 2010

Description	Supporting Programs	Safe Homes and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 199,223	\$ 275,493	\$ 158,163	\$ 184,858	\$ 139,539
Payroll taxes and benefits	31,039	52,588	26,304	22,707	22,789
In-kind expenses	17,730	85,797	3,674	14,591	--
Depreciation	9,035	82,137	31,383	--	2,170
Telephone and utilities	7,794	11,613	29,178	11,402	10,742
Other	4,220	11,643	2,608	4,660	1,806
Payments to collaborators	20,129	--	1,000	27,738	20,000
Rent and equipment rental	8,175	2,871	7,603	8,706	1,592
Emergency assistance	9,140	48,036	--	--	--
Insurance expense	3,262	10,440	1,677	3,663	5,905
Professional services	109	6,493	170	89	128
Repairs and maintenance	2,101	7,770	7,986	1,562	4,248
Travel	2,709	2,424	4,633	1,267	2,102
Printing	232	1,200	159	801	223
Supplies	1,635	4,254	911	4,860	201
Training	5,466	2,452	121	3,007	--
Interest	--	22,495	--	--	--
Janitorial	2,079	1,984	836	1,038	2,167
Dues, fees, and subscriptions	7,188	183	75	37	18
Postage	104	158	31	111	190
Property taxes	8	26	5,779	15	22
Contract personnel	4,500	--	--	--	--
Food	--	3,874	119	--	--
Public relations and advertisement	2,096	--	--	--	--
Network communication	1,104	--	--	--	--
Totals	\$ 339,078	\$ 633,931	\$ 282,410	\$ 291,112	\$ 213,842

	<u>Domestic Violence Treatment</u>		<u>Training and Community Education</u>		<u>Volunteer Services</u>		<u>Total Program Services</u>
\$	75,225	\$	490,579	\$	23,531	\$	1,546,611
	17,198		86,067		3,463		262,155
	4,467		32,264		1,367		159,890
	1,681		9,582		1,496		137,484
	9,207		14,253		1,179		95,368
	3,320		31,213		1,093		60,563
	--		34,902		--		103,769
	10,323		31,587		254		71,111
	--		252		--		57,428
	3,449		9,082		1,042		38,520
	263		352		483		8,087
	517		2,441		406		27,031
	4,227		13,562		405		31,329
	146		1,688		26		4,475
	1,429		3,628		677		17,595
	360		12,086		--		23,492
	--		--		--		22,495
	2,558		4,480		254		15,396
	536		333		28		8,398
	779		820		65		2,258
	91		115		4		6,060
	--		--		--		4,500
	--		--		--		3,993
	--		--		--		2,096
	--		--		--		1,104
\$	<u>135,776</u>	\$	<u>779,286</u>	\$	<u>35,773</u>	\$	<u>2,711,208</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF PROGRAM SERVICES

For the Year Ended June 30, 2009

Description	Supporting Programs	Safe Homes and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 187,927	\$ 265,776	\$ 117,931	\$ 138,764	\$ 101,910
Payroll taxes and benefits	32,564	51,071	20,579	20,591	20,161
In-kind expenses	26,184	95,111	5,848	5,313	48
Payments to collaborators	3,204	9,580	--	44,498	30,000
Depreciation	9,230	80,430	36,111	857	2,418
Telephone and utilities	9,175	13,944	30,256	5,068	11,477
Rent and equipment rental	1,066	2,770	7,463	4,911	1,539
Other	1,730	5,256	2,621	1,779	1,028
Insurance expense	2,856	9,917	3,771	4,017	5,896
Professional services	134	240	182	89	128
Printing	434	3,423	2,643	2,694	533
Repairs and maintenance	2,575	8,493	16,619	2,176	3,640
Contract personnel	--	--	--	--	--
Janitorial	1,473	2,079	815	1,114	2,341
Dues, fees, and subscriptions	1,625	1,374	3,449	408	291
Travel	1,397	3,130	1,948	496	1,535
Interest	--	23,143	--	--	--
Supplies	2,060	5,910	1,519	1,853	311
Postage	220	191	114	131	261
Public relations and advertisement	3,779	--	--	--	--
Training	11,859	3,502	1,212	334	53
Property taxes	--	--	6,761	--	--
Food	205	507	2,419	--	--
Emergency assistance	3,026	--	200	--	--
Network communication	--	--	--	--	--
Totals	\$ 302,723	\$ 585,847	\$ 262,461	\$ 235,093	\$ 183,570

	Domestic Violence Treatment	Training and Community Education	Volunteer Services	Total Program Services
\$	115,275	\$ 478,227	\$ 51,885	\$ 1,457,695
	18,173	85,998	8,755	257,892
	6,631	24,913	22,191	186,239
	--	48,129	--	135,411
	2,526	15,400	2,526	149,498
	11,087	22,500	1,405	104,912
	10,618	42,009	267	70,643
	3,384	13,969	2,054	31,821
	3,444	9,237	1,586	40,724
	266	4,115	20	5,174
	2,993	14,005	2,379	29,104
	734	1,634	387	36,258
	--	--	--	--
	3,564	5,586	320	17,292
	1,307	1,130	156	9,740
	4,547	7,699	236	20,988
	--	--	--	23,143
	2,502	3,176	620	17,951
	1,079	1,090	46	3,132
	--	--	--	3,779
	14	594	166	17,734
	--	--	--	6,761
	--	--	--	3,131
	--	--	--	3,226
	--	--	--	--
\$	<u>188,144</u>	\$ <u>779,411</u>	\$ <u>94,999</u>	\$ <u>2,632,248</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF THE CALIFORNIA EMERGENCY
MANAGEMENT AGENCY PROGRAMS
For the Year Ended June 30, 2010

CEMA Cost Category STAND! expense accounts	DVAP	
	DV 09231136 (FY 06/30/10)	
	Total Costs	Match Costs
Personal services	\$ 238,969	\$ 46,204
Operating expenses	110,150	28,938
Equipment	--	--
Total expenditures	<u>\$ 349,119</u>	<u>\$ 75,142</u>

CEMA Cost Category STAND! expense accounts	DVRT	
	VA 09091136 (FY 06/30/10)	
	Total Costs	Match Costs
Personal services	\$ 112,818	\$ 28,203
Operating expenses	28,998	7,254
Equipment	<u>22,796</u>	--
Total expenditures	<u>\$ 164,612</u>	<u>\$ 35,457</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

**SCHEDULE OF THE CALIFORNIA EMERGENCY
MANAGEMENT AGENCY PROGRAMS**
For the Year Ended June 30, 2010

CEMA Cost Category	CHAT	
STAND! expense accounts	AT 09011136 (FY 06/30/10)	
	Total Costs	Match Costs
Personal services	\$ 118,877	\$ 31,521
Operating expenses	45,626	9,608
Equipment	--	--
Total expenditures	\$ 164,503	\$ 41,129

CEMA Cost Category	DVAR	
STAND! expense accounts	DR 09011136 (FY 06/30/10)	
Personal services	\$ 6,412	\$ --
Operating expenses	10,026	--
Equipment	--	--
Total expenditures	\$ 16,438	\$ --

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2010

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFDA Number	Award #/ Pass-Through Grantor 's Number	Disbursements/ Expenditures
FEDERAL:			
<u>U.S. Department of Housing and Urban Development</u>			
<u>Office of Community Planning and Development:</u>			
Supportive Housing Program	14.235	CA0188B9T05080	\$ 41,730
Supportive Housing Program	14.235	CA01B705014	23,384
Emergency Shelter	14.231	ESG 09-57	24,000
Emergency Shelter			
Pass-through California Department of Housing and Community Development EHAP	14.231	07-EHAP-3946	5,376
Community Development Block Grant			
Pass-through Contra Costa County	14.218	19-35-PS	7,000
Pass-through City of Antioch	14.218	N/A	15,000
Pass-through City of Concord	14.218	N/A	10,000
Pass-through City of Pittsburgh	14.218	00-031-PS	5,000
Pass-through City of Walnut Creek	14.218	N/A	9,300
			140,790
Total U.S. Department of Housing and Urban Development			140,790
<u>U.S. Department of Justice</u>			
Pass-through Contra Costa County			
Supervised Visitation, Safe Havens for Children	16.527	49S38-01	30,844
<u>Violence Against Women Office:</u>			
Violence Against Women Formula Grant			
Pass-through Richmond Police Department	16.588	LE 08017830	69,950
Pass-through CA Emergency Management Agency	16.588	VA 08081136	16,796
Pass-through CA Emergency Management Agency	16.588	VA 09091136	6,000
Pass-through CA Emergency Management Agency	16.588	DR 09011136	16,438
The Community-Defined Solution to Violence Against Women Grant			
Pass-through Contra Costa County Zero Tolerance	16.590	48260-02	146,244
Transitional Housing Assistance Program	16.736	2009-WHAX-0020	73,394
<u>Office of Victims of Crime</u>			
Crime Victim Assistance			
Pass-through CA Emergency Management Agency	16.575	DV 09231136	120,144
Pass-through CA Emergency Management Agency	16.575	AT 08021136	79,560
Pass-through CA Emergency Management Agency			
State Victim Assistance Formula Grant - ARRA	16.801	CA09011136	84,943
			644,313
Total U.S. Department of Justice			644,313
<u>Federal Emergency Management Agency</u>			
Food and Shelter Program	97.024	N/A	30,000
Food and Shelter Program - ARRA	97.114	N/A	25,000
			55,000
Total Federal Emergency Management Agency			55,000

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

(Cont.)

For the Year Ended June 30, 2010

Federal or State Grantor/ Program Title/ Pass-Through Grantor	Federal CFDA Number	Award #/Pass-Through Grantor's Number	Disbursements/ Expenditures
U.S. Department of Health and Human Services			
<u>Administration For Children and Families:</u>			
Injury Prevention Program	93.136	09-11734	\$ 23,145
Injury Prevention Program Pass-through CA Alliance Against Domestic Violence Delta	93.136	1654CE001523-01	40,243
Promoting Safe & Stable Families	93.556	19-295-5	12,602
Family Violence Prevention and Service Program Pass-through CA Office of Emergency Services	93.671	VA 08081136	20,000
Pass-through CA Office of Emergency Services	93.671	VA 09091136	121,816
Pass-through CA Office of Emergency Services	93.671	DV 09231136	85,045
Promoting Safe & Stable Families - ARRA	93.714	19-295-5	29,407
Total U.S. Department of Health and Human Services			332,258
Total Expenditures of Federal Awards			\$ 1,172,361
STATE:			
<u>CA Office of Emergency Services</u>			
Domestic Violence Assistance Program		DV 09231136	\$ 143,930
<u>Other State Awards</u>			
MHSA Prevention and Shelter Services		74-362	122,731
Total Expenditures of State Awards			\$ 266,661

Note A - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of STAND! Against Domestic Violence and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note B - Sub-recipients:

STAND! Against Domestic Violence provided federal awards to sub-recipients as follows:

Program Title	Federal CFDA Number	Amount Provided
Bay Area Legal Aid	93.671/16.588/16.575	\$ 20,000
Contra Costa Crisis Center	14.231	9,580
		\$ 29,580



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

We have audited the financial statements of **STAND! Against Domestic Violence (A Nonprofit Corporation)** as of and for the year ended June 30, 2010, and have issued our report thereon dated September 25, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered **STAND! Against Domestic Violence's** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **STAND! Against Domestic Violence's** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **STAND! Against Domestic Violence's** internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of **STAND! Against Domestic Violence's** financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

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

We noted other matters involving the internal control over financial reporting, which we have reported to management and Board of Directors of STAND! Against Domestic Violence in a separate letter dated September 30, 2010.

This report is intended solely for the information and use of the Board of Directors, management, others within the organization and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Bowman & Company, L.L.P.

Stockton, California
September 30, 2010



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
STAND! Against Domestic Violence
(A Nonprofit Corporation)
Concord, California

Compliance

We have audited the compliance of **STAND! Against Domestic Violence (A Nonprofit Corporation)** with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended June 30, 2010. STAND! Against Domestic Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of STAND! Against Domestic Violence's management. Our responsibility is to express an opinion on STAND! Against Domestic Violence's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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! Against Domestic 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. Our audit does not provide a legal determination of STAND! Against Domestic Violence's compliance with those requirements.

In our opinion, STAND! Against Domestic Violence complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2010.

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Internal Control Over Compliance

The management of STAND! Against Domestic Violence is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered STAND! Against Domestic Violence's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133, 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! Against Domestic 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, others within the organization and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Bowman & Company, L.L.P.

Stockton, California
September 30, 2010

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified
Internal control over financial report:
Material weakness(es) identified? _____ yes X no
Reportable condition(s) identified that are
not considered to be material weakness(es)? _____ 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
Reportable condition(s) identified that are
not considered to be material weakness(es)? _____ yes X none reported
Type of auditor's report issued on compliance
for major programs: unqualified
Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>16.575</u>	<u>Crime Victim Assistance Program</u>
<u>93.671</u>	<u>Family Violence and Prevention Service Program</u>

Dollar threshold used to distinguish
between type A and type B programs: \$ 300,000
Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None