

STAND! Against Domestic Violence
(A Nonprofit Corporation)

FINANCIAL STATEMENTS

JUNE 30, 2009 and 2008

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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, 2009 and 2008, 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 audit 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, 2009 and 2008 and changes in its net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The schedules of program services in the supplementary information for the years ended June 30, 2009 and June 30, 2008 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, the June 30, 2009 and 2008 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 25, 2009

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STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION

June 30, 2009 and 2008

ASSETS	<u>2009</u>	<u>2008</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 489,243	\$ 255,812
Accounts receivable	458,426	516,677
Prepaid expenses	<u>52,702</u>	<u>66,382</u>
Total current assets	1,000,371	838,871
PROPERTY AND EQUIPMENT, net	2,867,001	2,970,823
OTHER		
Deposits	7,088	12,577
Investments - restricted	124,171	124,171
Investments	<u>12,729</u>	<u>25,874</u>
	<u>\$ 4,011,360</u>	<u>\$ 3,972,316</u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 102,840	\$ 203,793
Accrued liabilities	198,524	154,089
Deferred revenue	68,138	19,010
Notes payable, current portion	<u>6,556</u>	<u>6,145</u>
Total current liabilities	<u>376,058</u>	<u>383,037</u>
LONG-TERM LIABILITIES		
Notes payable, less current portion	883,381	889,414
Advance from HUD	<u>171,092</u>	<u>171,092</u>
	<u>1,054,473</u>	<u>1,060,506</u>
Total liabilities	<u>1,430,531</u>	<u>1,443,543</u>
NET ASSETS		
Unrestricted	2,456,658	2,404,602
Permanently restricted - endowment fund	<u>124,171</u>	<u>124,171</u>
	<u>2,580,829</u>	<u>2,528,773</u>
	<u>\$ 4,011,360</u>	<u>\$ 3,972,316</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2009 and 2008

	Year Ended June 30, 2009			
	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 877,366	\$ --	\$ --	\$ 877,366
Special events	196,424	--	--	196,424
In-kind donations	227,565	--	--	227,565
Total public support	1,301,355	--	--	1,301,355
Revenue				
Government grants and support				
Federal	904,082	--	--	904,082
State	228,101	--	--	228,101
Local	841,939	--	--	841,939
Fees and sales	140,441	--	--	140,441
Rental income	104,738	--	--	104,738
Investment returns	(12,957)	--	--	(12,957)
Miscellaneous	3,926	--	--	3,926
Total revenue	2,210,270	--	--	2,210,270
Total public support and revenue	3,511,625	--	--	3,511,625
EXPENSES				
Program services	2,632,248	--	--	2,632,248
Supporting services	827,321	--	--	827,321
Total expenses	3,459,569	--	--	3,459,569
Change in net assets	52,056	--	--	52,056
Net assets, beginning of year	2,404,602	--	124,171	2,528,773
Net assets, end of year	\$ 2,456,658	\$ --	\$ 124,171	\$ 2,580,829

See Notes to Financial Statements.

Year Ended June 30, 2008

Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total
\$ 782,202	\$ --	\$ --	\$ 782,202
196,051	--	--	196,051
237,143	--	--	237,143
1,215,396	--	--	1,215,396
903,808	--	--	903,808
253,441	--	--	253,441
809,241	--	--	809,241
183,453	--	--	183,453
82,962	--	--	82,962
(4,455)	--	--	(4,455)
5,620	--	--	5,620
2,234,070	--	--	2,234,070
3,449,466	--	--	3,449,466
2,617,964	--	--	2,617,964
824,234	--	--	824,234
3,442,198	--	--	3,442,198
7,268	--	--	7,268
2,397,334	--	124,171	2,521,505
\$ 2,404,602	\$ --	\$ 124,171	\$ 2,528,773

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2009 and 2008

Year ended June 30, 2009					
	Total Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 1,457,695	\$ 178,236	\$ 207,061	\$ 385,297	\$ 1,842,992
Payroll taxes and benefits	257,893	30,730	27,037	57,767	315,660
In-kind expenses	186,238	19,120	22,208	41,328	227,566
Depreciation	149,499	15,163	4,183	19,346	168,845
Telephone and utilities	104,911	18,758	13,916	32,674	137,585
Payments to collaborators	135,411	--	--	--	135,411
Other	31,823	55,844	11,686	67,530	99,353
Special events	--	--	89,197	89,197	89,197
Rent and equipment rental	70,642	7,681	6,198	13,879	84,521
Printing	29,104	678	21,539	22,217	51,321
Insurance expense	40,724	2,812	573	3,385	44,109
Professional services	5,174	20,715	17,392	38,107	43,281
Repairs and maintenance	36,258	4,681	967	5,648	41,906
Janitorial	17,292	5,634	4,691	10,325	27,617
Supplies	17,951	5,920	2,511	8,431	26,382
Dues, fees, and subscriptions	9,741	12,083	1,572	13,655	23,396
Interest	23,143	--	--	--	23,143
Travel	20,989	733	79	812	21,801
Training	17,733	1,102	50	1,152	18,885
Postage	3,131	2,095	11,070	13,165	16,296
Public relations and advertisement	3,779	3,396	--	3,396	7,175
Property taxes	6,761	10	--	10	6,771
Emergency assistance	3,226	--	--	--	3,226
Food	3,130	--	--	--	3,130
Contract personnel	--	--	--	--	--
Network communication	--	--	--	--	--
Totals	\$ 2,632,248	\$ 385,391	\$ 441,930	\$ 827,321	\$ 3,459,569

See Notes to Financial Statements.

Year ended June 30, 2008

	Total Program Services	Supporting Services			Total Expenses
		Management and General	Fundraising	Total Supporting Services	
\$	1,364,737	\$ 218,459	\$ 202,466	\$ 420,925	\$ 1,785,662
	285,652	42,301	29,099	71,400	357,052
	208,906	14,874	13,363	28,237	237,143
	145,554	14,937	8,008	22,945	168,499
	105,068	13,205	11,070	24,275	129,343
	174,483	--	--	--	174,483
	29,493	34,262	11,899	46,161	75,654
	--	--	57,898	57,898	57,898
	68,621	7,519	6,716	14,235	82,856
	22,095	1,158	21,515	22,673	44,768
	45,360	3,188	650	3,838	49,198
	12,097	782	35,058	35,840	47,937
	32,039	1,540	1,236	2,776	34,815
	17,112	5,239	4,680	9,919	27,031
	13,582	3,903	2,961	6,864	20,446
	11,206	9,957	2,278	12,235	23,441
	20,989	--	--	--	20,989
	22,240	295	367	662	22,902
	5,348	317	1,735	2,052	7,400
	3,682	2,141	11,944	14,085	17,767
	4,705	4,519	--	4,519	9,224
	6,829	59	41	100	6,929
	3,520	--	--	--	3,520
	5,290	--	--	--	5,290
	7,496	21,825	770	22,595	30,091
	1,500	--	--	--	1,500
\$	<u>2,617,964</u>	<u>\$ 400,480</u>	<u>\$ 423,754</u>	<u>\$ 824,234</u>	<u>\$ 3,442,198</u>

STAND! AGAINST DOMESTIC VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2009 and 2008

CASH FLOWS FROM OPERATING ACTIVITIES	2009	2008
Change in net assets	\$ 52,056	\$ 7,268
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	168,845	168,499
Unrealized (gains) losses on investments	19,177	9,488
Decrease (increase) in:		
Accounts receivable	58,251	(73,281)
Prepaid expenses	13,680	(32,334)
Deposits	5,488	--
Increase (decrease) in:		
Accounts payable	(100,952)	23,483
Accrued liabilities	44,435	37,906
Deferred revenue	49,128	(19,981)
Net cash provided by operating activities	<u>310,108</u>	<u>121,048</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(6,031)	(13,110)
Purchase of equipment	(65,024)	(7,610)
Proceeds from sales of investments	<u>--</u>	<u>8,303</u>
Net cash used in investing activities	<u>(71,055)</u>	<u>(12,417)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(5,622)	(13,341)
Payments on capital lease obligation	<u>--</u>	<u>(10,903)</u>
Net cash used in financing activities	<u>(5,622)</u>	<u>(24,244)</u>
 Net increase in cash	233,431	84,387
Cash and cash equivalent, beginning of year	<u>255,812</u>	<u>171,425</u>
Cash and cash equivalent, end of year	<u>\$ 489,243</u>	<u>\$ 255,812</u>
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	<u>\$ 23,143</u>	<u>\$ 20,989</u>

See Notes to Financial Statements.

STAND! AGAINST DOMESTIC VIOLENCE

(A Nonprofit Corporation)

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 financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 117, Financial Statements of Not-for-Profit Organizations. Under those provisions, net assets and revenues, gains and losses are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

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.

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, 2009 and 2008 was \$66,262 and \$58,821, 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.

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.

Restricted and Unrestricted Revenue and Support:

Revenue that is restricted by the donor or granting agency is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other restricted donor revenue 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. Temporarily restricted revenue received and spent in the same year is reported as unrestricted, with the exception of income from the endowment fund which is reflected as temporary restricted revenue in the year it is earned even when the restriction is met in the same year.

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.

Nature of Estimates:

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

Reclassifications:

Certain amounts in the June 30, 2008 financial statements have been reclassified for comparative purposes to conform to the presentation in the June 30, 2009 financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 2. Concentrations of Credit Risk

Financial instruments that subject the Organization to concentrations of credit risk at June 30, 2009 and 2008 consist principally of cash and accounts receivable. At June 30, 2009 and 2008, approximately 99% and 91%, respectively, of accounts receivable are from government contracts and grants.

During the year ended June 30, 2009 and 2008, the Organization maintained cash deposits with banks in excess of the Securities Investor Protection 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:

2009			
	Cost	Fair Value	Unrealized 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	<u>\$ 142,902</u>	<u>\$ 136,900</u>	<u>\$ (6,002)</u>

2008			
	Cost	Fair Value	Unrealized Gains Since Inception
Cash equivalents	\$ 16,042	\$ 16,042	\$ - -
Mutual funds	75,426	78,066	2,640
Equity securities	41,806	51,200	9,394
Limited partnership	3,495	4,737	1,242
Totals	<u>\$ 136,769</u>	<u>\$ 150,045</u>	<u>\$ 13,276</u>

Sales of marketable securities resulted in the following gains for the years ended June 30:

	2009	2008
Proceeds from sales	\$ - -	\$ 8,303
Cost of marketable securities	<u>- -</u>	<u>(7,917)</u>
Net realized gains	<u>\$ - -</u>	<u>\$ 386</u>

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:

	2009		
	Unrestricted	Temporarily Restricted	Total
Investment income	\$ 6,220	\$ - -	\$ 6,220
Unrealized losses, net	<u>(19,177)</u>	<u>- -</u>	<u>(19,177)</u>
Total investment returns	\$ <u>(12,957)</u>	\$ <u>- -</u>	\$ <u>(12,957)</u>

	2008		
	Unrestricted	Temporarily Restricted	Total
Investment income	\$ 5,419	\$ - -	\$ 5,419
Unrealized losses and realized gains, net	<u>(9,874)</u>	<u>- -</u>	<u>(9,874)</u>
Total investment returns	\$ <u>(4,455)</u>	\$ <u>- -</u>	\$ <u>(4,455)</u>

Note 4. Property and Equipment

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

	2009	2008
Buildings and improvements	\$ 3,588,878	\$ 3,539,295
Land	858,458	858,458
Furniture and equipment	659,882	644,442
Leasehold improvements	<u>18,818</u>	<u>18,818</u>
	5,126,036	5,061,013
Less accumulated depreciation	<u>(2,259,035)</u>	<u>(2,090,190)</u>
	\$ <u>2,867,001</u>	\$ <u>2,970,823</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable

Notes payable consisted of the following at June 30:

	<u>2009</u>	<u>2008</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 \$1,944,846 at June, 2009. 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 on 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 2009. The note is secured by a building with a net book value of \$1,944,846 at June, 2009 and matures April, 2018.	344,637	350,259
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, 2009 and 2008, 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

NOTES TO FINANCIAL STATEMENTS

Note 5. Notes Payable (Cont.)

	<u>2009</u>	<u>2008</u>
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 \$580,536 at June, 2009. 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, 2009 and 2008, 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.	<u>52,500</u>	<u>52,500</u>
Total notes payable	889,937	895,559
Less current maturities	<u>6,556</u>	<u>6,145</u>
Totals	\$ <u>883,381</u>	\$ <u>889,414</u>

Maturities of notes payable are as follows at June 30:

2010	\$ 6,556
2011	6,994
2012	7,462
2013	7,961
2014	8,492
Thereafter	<u>852,472</u>
Total	\$ <u>889,937</u>

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, 2009 and 2008, \$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. 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:

	<u>2009</u>	<u>2008</u>
Materials	\$ 89,896	\$ 141,329
Services	<u>137,669</u>	<u>95,814</u>
	<u>\$ 227,565</u>	<u>\$ 237,143</u>

Note 8. 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:

2010	\$ 5,962
2011	5,962
2012	5,962
2013	5,962
2014	5,962

Rent expense under these leases for the years ended June 30, 2009 and 2008 were \$84,521 and \$82,856, respectively.

NOTES TO FINANCIAL STATEMENTS

Note 9. 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. For the years ended June 30, 2009 and 2008, the Organization's matching contributions were \$16,831 and \$17,628, respectively.

Note 10. Endowment

The Organization's endowment consists of approximately 17 different equity securities, 4 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.

Endowment net asset composition by type of fund consisted of the following as of June 30, 2009:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ --	\$ --	\$ 124,171	\$ 124,171

There was no change in endowment net assets for the year ended June 30, 2009.

NOTES TO FINANCIAL STATEMENTS

Note 10. Endowment (Cont.)

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, 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	\$ <u>302,723</u>	\$ <u>585,847</u>	\$ <u>262,461</u>	\$ <u>235,093</u>	\$ <u>183,570</u>

<u>Domestic Violence Treatment</u>	<u>Training and Community Education</u>	<u>Volunteer Services</u>	<u>Total Program Services</u>
\$ 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 PROGRAM SERVICES

For the Year Ended June 30, 2008

Description	Supporting Programs	Safe Homes and Shelter Program	Transitional Housing	Children Program	Legal Advocacy
Salaries	\$ 139,313	\$ 189,964	\$ 112,978	\$ 97,764	\$ 137,698
Payroll taxes and benefits	31,632	40,506	26,628	14,195	33,496
In-kind expenses	28,167	117,342	7,986	13,425	1,108
Payments to collaborators	--	9,832	--	62,391	30,000
Depreciation	14,736	78,359	34,665	--	3,130
Telephone and utilities	12,454	11,165	39,648	3,855	6,958
Rent and equipment rental	1,163	2,104	6,543	4,402	1,361
Other	3,981	6,202	7,065	643	775
Insurance expense	4,862	9,791	2,747	4,555	6,685
Professional services	453	395	467	194	915
Printing	886	3,786	3,107	405	255
Repairs and maintenance	4,000	4,664	15,845	1,384	3,119
Contract personnel	289	1,714	--	864	289
Janitorial	1,976	1,813	792	1,039	1,899
Dues, fees, and subscriptions	1,506	1,467	1,368	569	811
Travel	2,321	3,068	2,169	947	2,254
Interest	1,030	17,899	1,030	--	--
Supplies	1,230	1,769	110	2,275	157
Postage	266	241	64	149	278
Public relations and advertisement	4,705	--	--	--	--
Training	510	600	95	221	--
Property taxes	6	220	6,438	14	7
Food	180	2,908	2,202	--	--
Emergency assistance	2,392	621	--	207	--
Network communication	--	41	234	137	--
Totals	\$ <u>258,058</u>	\$ <u>506,471</u>	\$ <u>272,181</u>	\$ <u>209,635</u>	\$ <u>231,195</u>

Domestic Violence Treatment	Training and Community Education	Volunteer Services	Total Program Services
\$ 136,636	\$ 488,785	\$ 61,599	\$ 1,364,737
27,106	100,026	12,063	285,652
2,236	31,099	7,543	208,906
--	72,619	1	174,843
1,691	11,282	1,691	145,554
8,951	20,854	1,183	105,068
10,080	42,692	276	68,621
1,080	8,480	1,267	29,493
3,905	11,017	1,798	45,360
596	9,018	59	12,097
2,856	9,764	1,036	22,095
917	1,614	496	32,039
--	4,050	290	7,496
3,546	5,708	339	17,112
2,036	3,188	261	11,206
2,585	8,582	314	22,240
--	1,030	--	20,989
1,486	5,929	626	13,582
1,128	1,497	59	3,682
--	--	--	4,705
680	3,157	85	5,348
34	109	1	6,829
--	--	--	5,290
--	300	--	3,520
56	1,031	1	1,500
<u>\$ 207,605</u>	<u>\$ 841,831</u>	<u>\$ 90,988</u>	<u>\$ 2,617,964</u>