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

FINANCIAL REPORT

JUNE 30, 2021
(with comparative totals for 2020)

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BOWMAN

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

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, 2021, 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.

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, 2021 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 11, 2022 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 15 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, 2020 financial statements, and our report dated January 29, 2021, 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, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Bowman & Company, LLP

Stockton, California
January 11, 2022

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF FINANCIAL POSITION
June 30, 2021 and 2020

ASSETS	2021	2020
CURRENT ASSETS		
Cash and cash equivalents	$ 1,211,430	$ 1,336,919
Accounts receivable, net	737,752	984,928
Contributions receivable, current portion, net	- -	34,550
Prepaid expenses	41,151	46,807
Total current assets	1,990,333	2,403,204
PROPERTY AND EQUIPMENT, net	1,448,067	1,424,603
OTHER ASSETS		
Deposits	4,521	4,521
Contributions receivable, less current portion, net	- -	18,432
Investments - restricted	124,171	124,171
Investments	673,653	525,190
Total assets	$ 4,240,745	$ 4,500,121
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 54,916	$ 70,616
Accrued vacation	132,200	122,445
Accrued payroll and benefits	113,456	115,111
Accrued expenses	47,889	124,648
Advance collections	- -	301,095
Notes payable, current portion	12,007	11,512
Total current liabilities	360,468	745,427
LONG TERM LIABILITIES		
Notes payable, less current portion	646,525	658,266
Total liabilities	1,006,993	1,403,693
NET ASSETS		
Without donor restrictions	3,032,581	2,774,214
With donor restrictions	201,171	322,214
Total net assets	3,233,752	3,096,428
Total liabilities and net assets	$ 4,240,745	$ 4,500,121

See Notes to Financial Statements

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021
(With Summarized Totals for 2020)

	Year Ended June 30, 2021			
	Without donor restrictions	With donor restrictions	Total	2020 Total
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	$ 829,654	$ 77,000	$ 906,654	$ 837,187
Special events	80,236	--	80,236	140,334
In-kind donations	64,327	--	64,327	94,190
Release of net assets with donor restrictions - Contributions	198,043	(198,043)	--	--
Total public support	1,172,260	(121,043)	1,051,217	1,071,711
Revenue				
Grants and support	3,204,158	--	3,204,158	3,399,893
Fees and sales	9,478	--	9,478	39,467
Rental income	11,592	--	11,592	11,824
Investment gains (losses)	150,664	--	150,664	(17,015)
Miscellaneous	1,653	--	1,653	--
Total revenue	3,377,545	--	3,377,545	3,434,169
Total public support and revenue	4,549,805	(121,043)	4,428,762	4,505,880
EXPENSES				
Program services	3,021,884	--	3,021,884	3,060,619
Supporting services	1,269,554	--	1,269,554	1,174,643
Total expenses	4,291,438	--	4,291,438	4,235,262
Change in net assets	258,367	(121,043)	137,324	270,618
Net assets, beginning of year	2,774,214	322,214	3,096,428	2,825,810
Net assets, end of year	$ 3,032,581	$ 201,171	$ 3,233,752	$ 3,096,428

See Notes to Financial Statements

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021
(With Summarized Totals for 2020)

	Year Ended June 30, 2021					
		Supporting Services				
	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses	2020 Total Expenses
Salaries	$ 1,797,220	$ 797,443	$ 101,942	$ 899,385	$ 2,696,605	$ 2,575,223
Payroll taxes and benefits	350,156	59,110	15,990	75,100	425,256	485,031
Depreciation	55,437	89,907	--	89,907	145,344	119,688
Emergency assistance	236,078	479	--	479	236,557	118,606
Telephone & utilities	101,871	830	--	830	102,701	108,123
Supplies	26,866	2,747	59	2,806	29,672	103,781
In-kind expense	59,975	2,992	1,360	4,352	64,327	94,190
Other	20,316	28,591	17,821	46,412	66,728	82,924
Rent and equipment rental	43,176	5,015	196	5,211	48,387	66,452
Repairs & maintenance	71,526	3,943	--	3,943	75,469	65,055
Insurance expense	50,146	462	--	462	50,608	51,338
Legal and accounting	21,185	8,815	--	8,815	30,000	39,673
Special events	--	--	17,134	17,134	17,134	38,270
Dues, fees & subscriptions	29,158	12,528	695	13,223	42,381	37,731
Contract and outside services	34,162	30,375	16,408	46,783	80,945	36,946
Janitorial	33,596	1,596	--	1,596	35,192	30,864
Bad debt expense	2,913	8,548	20,842	29,390	32,303	29,949
Payments to collaborators	12,106	--	--	--	12,106	27,333
Travel	1,927	325	--	325	2,252	26,583
Network communications	26,818	481	72	553	27,371	26,040
Printing	3,373	2,678	5,381	8,059	11,432	16,781
Public relations & advertisements	2,042	6,254	--	6,254	8,296	15,794
Property taxes	8,786	6,287	--	6,287	15,073	14,514
Interest	10,852	--	--	--	10,852	11,288
Youth scholarships	4,909	--	--	--	4,909	5,199
Training	13,581	345	--	345	13,926	3,473
Postage	11	984	919	1,903	1,914	2,263
Food	3,698	--	--	--	3,698	2,150
Totals	$ 3,021,884	$ 1,070,735	$ 198,819	$ 1,269,554	$ 4,291,438	$ 4,235,262

See Notes to Financial Statements

STAND FOR FAMILIES FREE OF VIOLENCE
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 137,324	$ 270,618
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	145,344	119,689
Bad debt expense	32,303	39,673
Realized and unrealized (gain) loss on investments	(133,401)	30,105
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	247,176	(292,403)
Contributions receivable	20,679	106,487
Prepaid expenses	5,656	(8,665)
(Decrease) increase in:		
Accounts payable	(44,450)	13,972
Accrued vacation	9,755	9,920
Accrued payroll and benefits	(1,655)	13,950
Accrued expenses	(76,759)	61,263
Advance collections	(301,095)	301,095
Advance from HUD	- -	(79,748)
Deferred revenue	- -	(50,862)
Net cash provided by (used in) operating activities	40,877	535,094
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, furniture and equipment	(140,058)	(165,348)
Proceeds from sale of investments	739,505	115,326
Purchases of investments	(754,567)	(128,416)
Net cash provided by (used in) investing activities	(155,120)	(178,438)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable, net	(11,246)	(10,810)
Net cash provided by (used in) financing activities	(11,246)	(10,810)
Net increase (decrease) in cash and cash equivalents	(125,489)	345,846
Cash and cash equivalents, beginning of year	1,336,919	991,073
Cash and cash equivalents, end of year	$ 1,211,430	$ 1,336,919
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	$ 10,852	$ 11,288
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES:		
Acquisition of property, furniture and equipment with accounts payable	$ 28,750	$ 32,000

See Notes to Financial Statements

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.

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.

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

Fair Value of Financial Instruments:

The Organization did not hold financial instruments for trading purposes at June 30, 2021 and 2020.

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.

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.

NOTES TO FINANCIAL STATEMENTS

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

Accounts Receivable: (Cont.)

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, 2021 and 2020, allowance for doubtful accounts on accounts receivable was $20,842 and $34,306, respectively.

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, 2021 and 2020, allowance for doubtful accounts on contributions receivable was $20,842 and $34,306, 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:

	Years
Buildings and improvements	10-30
Furniture and equipment	5-10
Leasehold improvements	15
Vehicles	5

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, 2021 and 2020 was $132,200 and $122,445, 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 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.

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.

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

Functional Expenses:

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

Expense	Method Of Allocation
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.

New Accounting Pronouncements:

During the year ended June 30, 2021, the Organization adopted FASB ASU 2014-09, Revenue from Contracts with Customers ("ASC 606") and all related amendments. ASC 606 supersedes most existing revenue recognition guidance. ASC 606 provides a principles-based framework for recognizing revenue to depict the transfer of promised goods or services to customers in an amount that reflected the consideration the entity expects in exchange for the goods or services provided. It also requires enhanced disclosures to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted ASC 606 and all related amendments using the modified retrospective transition method. The Organization concluded that the adoption of the new standard did not require an adjustment to the opening equity balance and has no material impact for the year ended June 30, 2021.

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

NOTES TO FINANCIAL STATEMENTS

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

Subsequent Events:

Management has evaluated subsequent events through January 11, 2022, the date on which the financial statements were available to be issued.

Note 2. Availability and Liquidity

The following represents the Organization's financial assets at June 30, 2021:

Financial assets at year end:	
Cash and cash equivalents	$ 1,211,430
Accounts receivable	737,752
Investments	797,824
Total financial assets	2,747,006
Less amounts not available to be used within one year:	
Financial net assets with donor restrictions	(124,171)
Total restrictions	(124,171)
Financial assets available to meet general expenditures over the next twelve months.	$ 2,622,835

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 $971,007 and $1,116,286 for the years ended June 30, 2021 and 2020, respectively.

The Organization had uninsured investments of $16,334 and $0 for the years ended June 30, 2021 and 2020, respectively.

Note 4. Related Party Transactions

Undiscounted contributions receivable from related parties were $487 and $18,647 at June 30, 2021 and 2020, respectively.

Note 5. Contributions Receivable

Contributions receivable consisted of the following at June 30:

	2021	2020
Due in less than one year	$ 20,842	$ 34,550
Due in one to five years	- -	52,738
	20,842	87,288
Less: allowance for uncollectible contributions receivable	(20,842)	(34,306)
Total	$ - -	$ 52,982

Note 6. Investments and Fair Value Measurement

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.

Note 6. Investments and Fair Value Measurement (Cont.)

Investments consisted of the following at June 30, 2021:

	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
Money market	$ 12,477	$ - -	$ - -	$ 12,477
Mutual funds	503,858	- -	- -	503,858
Pooled investment account	- -	281,489	- -	281,489
Total	$ 516,335	$ 281,489	$ - -	$ 797,824

Investments consisted of the following at June 30, 2020:

	Investments at Fair Value			
	Level 1	Level 2	Level 3	Total
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	$ 429,936	$ 219,425	$ - -	$ 649,361

Note 7. 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.

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

Note 7. Endowment (Cont.)

Endowment net asset consisted of donor-restricted endowment funds of $124,171 as of June 30, 2021 and 2020. There was no change in endowment net assets for the year ended June 30, 2021 and 2020.

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 8. Property and Equipment

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

	2021	2020
Buildings and improvements	$ 3,285,065	$ 3,145,928
Land	505,000	505,000
Furniture and equipment	463,350	463,350
Leasehold improvements	12,550	12,550
Vehicles	29,670	- -
	4,295,635	4,126,828
Less accumulated depreciation	(2,847,568)	(2,702,225)
	$ 1,448,067	$ 1,424,603

Note 9. Line of Credit

The Organization maintains a $250,000 operating line of credit which matures in February 2022. There was no amount outstanding at June 30, 2021 and 2020. The interest rate is the greater of prime plus one percentage point, 5.75% as of June 30, 2021.

Note 10. Notes Payable

Notes payable consisted of the following at June 30:

	2021	2020
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. At June 30, 2021 and 2020, the note is secured by a building with a net book value of $480,936 and $561,266, respectively. 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, 2021. The note is unsecured and matures July 2026.	245,732	256,978
Total notes payable	658,532	669,778
Less current maturities	(12,007)	(11,512)
Totals	$ 646,525	$ 658,266

Maturities of notes payable are as follows at June 30:

2022	$ 12,007
2023	12,522
2024	13,059
2025	13,620
2026	14,205
Thereafter	593,119
Total	$ 658,532

NOTES TO FINANCIAL STATEMENTS

Note 11. Net Assets with Donor Restrictions

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

	2021	2020
Specific Purpose		
Chevron Products Company grant	$ 15,000	$ 20,000
Kaiser Foundation YESS grant	- -	18,830
Covid related expenses	12,000	100,000
Passage of time		
Lesher Foundation grant	50,000	50,000
Miscellaneous time restricted contributions	- -	9,213
Donor restricted endowment	124,171	124,171
	$ 201,171	$ 322,214

Net assets with donor restrictions released during the year ended June 30, 2021 were as follows:

Specific Purpose	
Chevron Products Company grant	$ 20,000
Kaiser Foundation YESS grant	18,830
Covid related expenses	100,000
Passage of time	
Lesher Foundation grant	50,000
Miscellaneous time restricted contributions	9,213
	$ 198,043

Note 12. In-kind Donations

The Organization received more than 2,660 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, 2021 and 2020 were $64,327 and $94,190, respectively.

Note 13. 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.

Note 13. Lease Commitments (Cont.)

Future minimum annual rental for the next five years on long-term lease commitments at June 30 are as follows:

2022	$	27,237
2023		72,145
2024		71,392
2025		71,392
2026		64,527

Rent expense on all leases for the year ended June 30, 2021 and 2020 was $48,387 and $65,162, respectively.

Note 14. 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, 2021 and 2020, the Organization's matching contributions were $24,194 and $22,646, respectively.

Note 15. 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. Management is carefully monitoring and evaluating the situation.

Note 16. Paycheck Protection Program

In April 2020, the Organization received loan proceeds in the amount of $498,302 under the Paycheck Protection Program ("PPP"), established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The loan and accrued interest are forgivable if the proceeds are used for eligible purposes. Eligible purposes include payroll costs, group health care benefits cost, mortgage payments, rent, utilities, and interest on other debt obligations. The Organization used the entire proceeds for qualifying expenses, and the loan was fully forgiven as of June 30, 2021.

During the years ended June 30, 2021 and 2020, the Organization recognized $301,095 and $197,207, respectively, as contribution revenue on the statement of activities.

BOWMAN

CERTIFIED PUBLIC ACCOUNTANTS

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)

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, 2021, 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 11, 2022.

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) as a basis for designing 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 financial statement. 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 11, 2022

BOWMAN

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

We have audited **STAND! For Families Free of Violence (A Nonprofit Corporation)**'s compliance with the types of compliance requirements described in OMB Compliance Supplement that could have a direct and material effect on each of STAND! For Families Free of Violence's major federal programs for the year ended June 30, 2021. 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.

Bowman & Company, LLP
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www.cpabowman.com | Stockton, CA 95219 | *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, 2021.

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 11, 2022

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, 2021

CalOES Cost Category STAND! expense accounts	DVAP DV19331136/DV20341136	
	Total Costs	Match Costs
Personnel services	$ 401,612	$ - -
Operating expenses	326,330	- -
Operating expenses – accrual reversal	(56,699)	- -
Total expenditures	$ 671,243	$ - -

CalOES Cost Category STAND! expense accounts	CHAT AT19051136/AT20011136	
Personnel services	$ 176,665	$ - -
Operating expenses	39,920	- -
Total expenditures	$ 216,585	$ - -

CalOES Cost Category STAND! expense accounts	TH-XH XH19021136/XH20031136	
Personnel services	$ 169,698	$ - -
Operating expenses	176,484	- -
Total expenditures	$ 346,182	$ - -

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

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			
CDBG - Entitlement Grants - Cluster			
Community Development Block Grants / Entitlement Grants:			
Office of Community Planning and Development:			
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 Concord	14.218	N/A	12,500
Total Office of Community			45,000
Esperanza Program – pass-through Shelter, Inc	14.267	CA1746D9T051800	16,866
Emergency Solutions Grant Program:			
Pass-through Contra Costa County	14.231	20-45E-ESG	49,000
Total U.S. Department of Housing and Urban Development			$ 110,866
U.S. Department of Justice			
Office of Violence Against Women:			
Grants to Encourage Arrest Program:			
Pass-through Contra Costa County EHS	16.590	19-650-12	120,494
LAP Implementation for DV Homicide Prevention	16.590	19-935-6/7	148,186
Transitional Housing Assistance Program	16.526	2020-WH-AX-0050	162,301
Office for Victims of Crime:			
Pass-through Cal OES			
Domestic Violence Assistance Program	16.575	DV 19 33 1136	9,245
Domestic Violence Assistance Program	16.575	DV 20 34 1136	212,128
Child Abuse Treatment Program (CHAT)	16.575	AT 19 04 1136	111,628
Child Abuse Treatment Program (CHAT)	16.575	AT 20 01 1136	104,957
Transitional Housing Assistance Program	16.575	XH 19 02 1136	197,824
Transitional Housing Assistance Program	16.575	XH 20 03 1136	148,358
Pass-through Contra Costa County EHS			
Case Management and Peer Advocy (Elder Abuse)	16.575	40-386-2	10,000
Pass-through Contra Costa Family Justice Alliance DBA Family Justice Center			
Housing First Program	16.575	2018-V2-GX-0029	32,888
Housing First Program	16.575	2019-V2-GX-0053	34,471
Total U.S. Department of Justice			$ 1,292,480

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

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			
Community Services Block Grant			
Pass-through Contra Costa County EHS	93.569	38-590-12	31,098
Pass-through Contra Costa County EHS	93.569	38-590-13	13,614
Total Community Services Block Grant			44,712
Pass-through Rubicom, Inc - FACT+C115	93.086	N/A	75,470
Pass-through Cal OES Domestic Violense Assitance Program	93.671	DV 20 34 1136	108,784
Employment and Human Services	93.558	20-161-2/3	316,479
Total U.S. Department of Health and Human Services			$ 545,445
U.S. Department of Homeland Security			
Pass-through United Way			
Emergency Food and Shelter National Board Program	97.024	Phase 37	18,905
Emergency Food and Shelter National Board Program	97.024	Phase 38	3,717
Total U.S. Department of Homeland Security			$ 22,622
Total Expenditures of Federal Awards			$ 1,971,413

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)

For the Year Ended June 30, 2021

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, 2021. 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:

Program Title	CFDA Number	Amount Provided
Bay Area Legal Aid	16.575	12,106
		$ 12,106

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

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:

CFDA Number(s)	Name of Federal Program or Cluster
16.575	Crime Victim Assistance
16.590	Grants to Encourage Arrest

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