

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

FINANCIAL REPORT

JUNE 30, 2022
(with comparative totals for 2021)

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statements of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statements of cash flows	6
Notes to financial statements	7-17
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 <i>GOVERNMENT AUDITING STANDARDS</i>	18-19
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE	20-21
SUPPLEMENTARY INFORMATION	
Schedule of California Office of Emergency Services Program	22
Schedule of expenditures of federal awards	23-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	26



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Directors

STAND! For Families Free of Violence

(A Nonprofit Corporation)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **STAND! For Families Free of Violence** (A Nonprofit Corporation) which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of **STAND! For Families Free of Violence** as of June 30, 2022, and changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the **STAND! For Families Free of Violence** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Established 1949
www.cpabowman.com

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

Telephone: 209.473.1040
Facsimile: 209.473.9771

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the STAND! For Families Free of Violence June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 11, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state 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. 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 schedule of expenditures of federal awards 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 our report dated January 10, 2023 on our consideration of Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 effectiveness of the Organization’s 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 the Organization’s internal control over financial reporting and compliance.

Bowman & Company, LLP

Stockton, California
January 10, 2023

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

STATEMENTS OF FINANCIAL POSITION

June 30, 2022 and 2021

ASSETS	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 840,122	\$ 1,211,430
Accounts receivable, net	1,096,865	737,752
Prepaid expenses	<u>16,983</u>	<u>41,151</u>
Total current assets	1,953,970	1,990,333
PROPERTY AND EQUIPMENT, net	1,493,622	1,448,067
OTHER ASSETS		
Deposits	4,521	4,521
Investments - restricted	124,171	124,171
Investments	<u>551,770</u>	<u>673,653</u>
Total assets	<u><u>\$ 4,128,054</u></u>	<u><u>\$ 4,240,745</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 117,611	\$ 54,916
Accrued vacation	123,984	132,200
Accrued payroll and benefits	128,267	113,456
Accrued expenses	33,938	47,889
Advance collections	2,500	--
Notes payable, current portion	<u>12,522</u>	<u>12,007</u>
Total current liabilities	<u>418,822</u>	<u>360,468</u>
LONG TERM LIABILITIES		
Notes payable, less current portion	<u>634,118</u>	<u>646,525</u>
Total liabilities	<u>1,052,940</u>	<u>1,006,993</u>
NET ASSETS		
Without donor restrictions	2,797,599	3,032,581
With donor restrictions	<u>277,515</u>	<u>201,171</u>
Total net assets	<u>3,075,114</u>	<u>3,233,752</u>
Total liabilities and net assets	<u><u>\$ 4,128,054</u></u>	<u><u>\$ 4,240,745</u></u>

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

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022
(With Summarized Totals for 2021)

	Year Ended June 30, 2022			2021 Total
	Without donor restrictions	With donor restrictions	Total	
PUBLIC SUPPORT AND REVENUE				
Public support				
Contributions	\$ 978,519	\$ 153,344	\$ 1,131,863	\$ 906,654
Special events	85,263	--	85,263	80,236
In-kind services	107,323	--	107,323	64,327
Release of net assets with donor restrictions - Contributions	77,000	(77,000)	--	--
Total public support	1,248,105	76,344	1,324,449	1,051,217
Revenue				
Grants and support	2,973,316	--	2,973,316	3,204,158
Fees and sales	41,476	--	41,476	9,478
Rental income	13,121	--	13,121	11,592
Investment income (loss)	(121,961)	--	(121,961)	150,664
Miscellaneous	22,904	--	22,904	1,653
Total revenue	2,928,856	--	2,928,856	3,377,545
Total public support and revenue	4,176,961	76,344	4,253,305	4,428,762
EXPENSES				
Program services	3,096,114	--	3,096,114	3,021,884
Supporting services	1,315,829	--	1,315,829	1,269,554
Total expenses	4,411,943	--	4,411,943	4,291,438
Change in net assets	(234,982)	76,344	(158,638)	137,324
Net assets, beginning of year	3,032,581	201,171	3,233,752	3,096,428
Net assets, end of year	\$ 2,797,599	\$ 277,515	\$ 3,075,114	\$ 3,233,752

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

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2022
(With Summarized Totals for 2021)

	Year Ended June 30, 2022						
	Total Program Services	Supporting Services			Total Supporting Services	Total Expenses	2021 Total Expenses
		Management and General	Fundraising				
Salaries	\$ 1,900,992	\$ 772,411	\$ 80,919	\$ 853,330	\$ 2,754,322	\$ 2,696,605	
Payroll taxes and benefits	397,582	99,594	13,363	112,957	510,539	425,256	
Depreciation	57,341	109,273	--	109,273	166,614	145,344	
Emergency assistance	62,071	--	137	137	62,208	236,557	
Telephone & utilities	114,247	1,197	48	1,245	115,492	102,701	
Supplies	24,693	7,568	113	7,681	32,374	29,672	
In-kind expense	102,598	3,492	1,233	4,725	107,323	64,327	
Other	41,204	35,821	18,020	53,841	95,045	66,728	
Rent and equipment rental	46,817	7,471	--	7,471	54,288	48,387	
Repairs & maintenance	47,918	1,360	--	1,360	49,278	75,469	
Insurance expense	54,656	3,235	--	3,235	57,891	50,608	
Legal and accounting	5,359	31,141	--	31,141	36,500	30,000	
Special events	--	--	987	987	987	17,134	
Dues, fees & subscriptions	29,819	15,749	16,042	31,791	61,610	42,381	
Contract and outside services	71,864	41,373	17,850	59,223	131,087	80,945	
Janitorial	40,754	1,310	--	1,310	42,064	35,192	
Bad debt expense	--	--	--	--	--	32,303	
Payments to collaborators	20,000	--	--	--	20,000	12,106	
Travel	8,402	769	--	769	9,171	2,252	
Network communications	24,250	3,422	--	3,422	27,672	27,371	
Printing	5,364	2,109	3,546	5,655	11,019	11,432	
Public relations & advertisements	4,633	18,219	--	18,219	22,852	8,296	
Property taxes	6,882	6,044	--	6,044	12,926	15,073	
Interest	10,170	72	--	72	10,242	10,852	
Youth scholarships	2,561	--	--	--	2,561	4,909	
Training	14,853	301	--	301	15,154	13,926	
Postage	850	1,035	605	1,640	2,490	1,914	
Food	7	--	--	--	7	3,698	
Totals	\$ 3,096,114	\$ 1,162,966	\$ 152,863	\$ 1,315,829	\$ 4,411,943	\$ 4,291,438	

See Notes to Financial Statements

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

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (158,638)	\$ 137,324
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	166,614	145,344
Bad debt expense	--	32,303
Realized and unrealized (gain) loss on investments	134,163	(133,401)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(359,113)	247,176
Contributions receivable	--	20,679
Prepaid expenses	24,168	5,656
(Decrease) increase in:		
Accounts payable	(18,403)	(44,450)
Accrued vacation	(8,216)	9,755
Accrued payroll and benefits	14,811	(1,655)
Accrued expenses	(13,951)	(76,759)
Advance collections	2,500	(301,095)
Net cash provided by (used in) operating activities	(216,065)	40,877
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, furniture and equipment	(131,071)	(140,058)
Proceeds from sale of investments	574,667	739,505
Purchases of investments	(586,947)	(754,567)
Net cash provided by (used in) investing activities	(143,351)	(155,120)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable, net	(11,892)	(11,246)
Net cash provided by (used in) financing activities	(11,892)	(11,246)
Net increase (decrease) in cash and cash equivalents	(371,308)	(125,489)
Cash and cash equivalents, beginning of year	1,211,430	1,336,919
Cash and cash equivalents, end of year	\$ 840,122	\$ 1,211,430
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	\$ 10,242	\$ 10,852
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES:		
Acquisition of property, furniture and equipment with accounts payable	\$ 81,098	\$ 28,750

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 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. The Organization periodically maintains cash on deposit at a bank in excess of the Federal Deposit Insurance Corporation limit. The Organization has not experienced any losses in such accounts.

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

NOTES TO FINANCIAL STATEMENTS

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, 2022 and 2021.

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.

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

NOTES TO FINANCIAL STATEMENTS

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

Accounts Receivable (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, 2022 and 2021, allowance for doubtful accounts on accounts receivable was \$0 and \$20,842, 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, 2022 and 2021, allowance for doubtful accounts on contributions receivable was \$0 and \$20,842, respectively.

Property and Equipment:

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

	<u>Years</u>
Buildings and improvements	10-30
Furniture and equipment	5-10
Leasehold improvements	15
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, 2022 and 2021 was \$123,984 and \$132,200, 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.

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

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.

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

NOTES TO FINANCIAL STATEMENTS

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

Functional Expenses:

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

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

Nature of Estimates:

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

Subsequent Events:

Management has evaluated subsequent events through January 10, 2023, the date on which the financial statements were available to be issued.

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

NOTES TO FINANCIAL STATEMENTS

Note 2. Availability and Liquidity

The following represents the Organization's financial assets at June 30, 2022:

Financial assets at year end:		
Cash and cash equivalents		\$ 840,122
Accounts receivable		1,096,865
Investments		<u>675,941</u>
	Total financial assets	<u>2,612,928</u>
Less amounts not available to be used within one year:		
Financial net assets with donor restrictions		<u>(124,171)</u>
	Total restrictions	<u>(124,171)</u>
Financial assets available to meet general expenditures over the next twelve months.		<u>\$ 2,488,757</u>

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

Note 3. Concentrations of Credit Risk

The Organization had uninsured investments of \$66,204 and \$16,334 for the years ended June 30, 2022 and 2021, respectively.

Note 4. Related Party Transactions

Undiscounted contributions receivable from related parties were \$0 and \$487 at June 30, 2022 and 2021, respectively.

Note 5. Contributions Receivable

Contributions receivable consisted of the following at June 30:

	2022	2021
Due in less than one year	\$ <u> --</u>	\$ <u>20,842</u>
	--	20,842
Less: allowance for uncollectible contributions receivable	<u> --</u>	<u>(20,842)</u>
Total	<u>\$ --</u>	<u>\$ --</u>

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

NOTES TO FINANCIAL STATEMENTS

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.

Investments consisted of the following at June 30, 2022:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
Money market	\$ 20,108	\$ --	\$ --	\$ 20,108
Mutual funds	413,688	--	--	413,688
Pooled investment account	--	242,145	--	242,145
Total	\$ 433,796	\$ 242,145	\$ --	\$ 675,941

Investments consisted of the following at June 30, 2021:

	Investments at Fair Value			Total
	Level 1	Level 2	Level 3	
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

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

NOTES TO FINANCIAL STATEMENTS

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

Endowment net asset consisted of donor-restricted endowment funds of \$124,171 as of June 30, 2022 and 2021. There was no change in endowment net assets for the year ended June 30, 2022 and 2021.

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.

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

NOTES TO FINANCIAL STATEMENTS

Note 8. Property and Equipment

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

	2022	2021
Buildings and improvements	\$ 3,466,383	\$ 3,285,065
Land	505,000	505,000
Furniture and equipment	494,567	463,350
Leasehold improvements	12,550	12,550
Vehicles	29,303	29,670
	4,507,803	4,295,635
 Less accumulated depreciation	 (3,014,181)	 (2,847,568)
	\$ 1,493,622	\$ 1,448,067

Note 9. Line of Credit

The Organization maintains a \$250,000 operating line of credit which matures in February 2023. There was no amount outstanding at June 30, 2022 and 2021. The interest rate is the greater of prime plus one percentage point, 5.75% as of June 30, 2022.

Note 10. Notes Payable

Notes payable consisted of the following at June 30:

	2022	2021
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, 2022 and 2021, the note is secured by a building with a net book value of \$400,616 and \$480,936, 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, 2022. The note is unsecured and matures July 2026.	233,840	245,732
Total notes payable	646,640	658,532
Less current maturities	(12,522)	(12,007)
Totals	\$ 634,118	\$ 646,525

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

NOTES TO FINANCIAL STATEMENTS

Note 10. Notes Payable (Cont.)

Maturities of notes payable are as follows at June 30:

2023	\$	12,522
2024		13,059
2025		13,620
2026		14,205
2027		180,434
Thereafter		412,800
Total	\$	<u>646,640</u>

Note 11. Net Assets with Donor Restrictions

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

	<u>2022</u>	<u>2021</u>
Specific Purpose		
Chevron Products Company grant	\$ 17,500	\$ 15,000
DVAP program	41,940	--
Covid related expenses	25,000	12,000
Kaiser Permanente	7,141	--
Balo Charitable Fund	9,263	--
Passage of time		
Lesher Foundation grant	50,000	50,000
Miscellaneous time restricted contributions	2,500	--
Donor restricted endowment	124,171	124,171
	<u>\$ 277,515</u>	<u>\$ 201,171</u>

Net assets with donor restrictions released during the year ended June 30, 2022 were as follows:

Specific Purpose	
Chevron Products Company grant	\$ 15,000
Covid related expenses	12,000
Passage of time	
Lesher Foundation grant	<u>50,000</u>
	<u>\$ 77,000</u>

Note 12. In-kind Donations

The Organization received more than 4,439 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, 2022 and 2021 were \$107,323 and \$64,327, respectively.

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

NOTES TO FINANCIAL STATEMENTS

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.

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

2023	\$	96,400
2024		93,884
2025		77,056
2026		64,527
2027		60,000

Rent expense on all leases for the year ended June 30, 2022 and 2021 was \$53,918 and \$48,387, 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, 2022 and 2021, the Organization's matching contributions were \$28,117 and \$24,194, 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.



B O W M A N

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 (the Organization) which comprise the statement of financial position as of June 30, 2022, 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 10, 2023.

Report on 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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Organization's internal control. Accordingly, we do not express an opinion of the effectiveness of 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 Organization'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 or significant deficiencies may exist that were not identified.

Report on 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 statements. 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*.

Established 1949
www.cpaBowman.com

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

Telephone: 209.473.1040
Facsimile: 209.473.9771

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 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

Stockton, California
January 10, 2023



B O W M A N

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited STAND! For Families Free of Violence' compliance of the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of Auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Bowman & Company, LLP

Established 1949
www.epabowman.com

10100 Trinity Parkway, Suite 310
Stockton, CA 95219

Telephone: 209.473.1040
Facsimile: 209.473.9771

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about STAND! For Families Free of Violence' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding STAND! For Families Free of Violence' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of STAND! For Families Free of Violence' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 STAND! For Families Free of Violence' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Stockton, California
January 10, 2023

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, 2022

CalOES Cost Category STAND! expense accounts	DVAP DV20341136	
	Total Costs	Match Costs
Personnel services	\$ 357,771	\$ --
Operating expenses	172,357	--
DVAP advances	41,940	--
Total expenditures	\$ 572,068	\$ --

CalOES Cost Category STAND! expense accounts	CHAT AT20011136/AT21021136	
Personnel services	\$ 191,413	\$ --
Operating expenses	50,279	--
Total expenditures	\$ 241,692	\$ --

CalOES Cost Category STAND! expense accounts	TH-XH XH20031136/XH21041136	
Personnel services	\$ 177,038	\$ --
Operating expenses	106,237	--
Total expenditures	\$ 283,275	\$ --

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

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:			
<u>Office of Community Planning and Development:</u>			
Pass-through Contra Costa County	14.218	N/A	\$ 12,800
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			<u>41,800</u>
Emergency Solutions Grant Program:			
Pass-through Contra Costa County	14.231	21-46E-ESG	<u>49,000</u>
Total U.S. Department of Housing and Urban Development			\$ <u>90,800</u>
U.S. Department of Justice			
<u>Office of Violence Against Women:</u>			
Improving Criminal Justice Response			
Pass-through Contra Costa County EHS	16.590	19-650-12	25,715
Transitional Housing Assistance Program	16.736	2020-WH-AX-0050	160,696
<u>Office for Victims of Crime:</u>			
Pass-through Cal OES			
Domestic Violence Assistance Program	16.575	DV 20 34 1136	123,771
Child Abuse Treatment Program (CHAT)	16.575	AT 20 01 1136	241,693
Transitional Housing Assistance Program	16.575	XH 20 03 1136	162,261
Transitional Housing Assistance Program	16.575	XH 21 04 1136	121,014
Total U.S. Department of Justice			\$ <u>835,150</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)

For the Year Ended June 30, 2022

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	38-590-13	39,308
Pass-through Contra Costa County EHS	93.569	38-051-0	<u>1,972</u>
Total Community Services Block Grant			41,280
Pass-through Rubicom, Inc - FACT+C115	93.086	N/A	49,984
Pass-through Cal OES Domestic Violence Assistance Program	93.671	DV 20 34 1136	202,006
Employment and Human Services	93.558	20-379-0	<u>311,267</u>
Total U.S. Department of Health and Human Services			\$ <u>604,537</u>
U.S. Department of Homeland Security			
Pass-through United Way			
Emergency Food and Shelter National Board Program	97.024	Phase 37	20,804
Emergency Food and Shelter National Board Program	97.024	Phase 38	<u>21,283</u>
Total U.S. Department of Homeland Security			\$ <u>42,087</u>
Total Expenditures of Federal Awards			\$ <u><u>1,572,574</u></u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)
For the Year Ended June 30, 2022

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, 2022. 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	20,000
		\$ 20,000

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

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 no
Significant deficiency identified that is
not considered to be material weakness? _____ yes none reported
Noncompliance material to financial
statements noted? _____ yes no

Federal Awards

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

16.575	Crime Victim Assistance
--------	-------------------------

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

Auditee qualified as low-risk auditee? 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