



Section 3 - SMALL GRANT APPLICATION FORMS

Small Grant Application 2020

Resilient Families: \$1,000-\$5,000
Health and Development: \$1,000-\$7,500

RELEASE DATE: November 2, 2020

Applications Accepted By:
December 31, 2020
And if funds are still available
March 1, 2021

The Commission cannot give grants for items that have already been purchased or for services that have already been provided.

Please read Sections 1 & 2: Instructions & Guidelines, and Attachments before you fill out these forms.

All the forms that follow are available as Word files. They can be downloaded from the Commission website at www.first5tuolumne.org or requested as an email attachment from Sarah Garcia at sgarcia@tcsos.us

Please add your organization's name as a header for the following section.

Please submit with Cover Page as Page 1.


Applicant's Name: _____

**Small Grant Proposal Cover Sheet
2020/2021**

Name of Applicant: Center For A Non Violent Community	
Address: 542 W. Stockton Street, Sonora, CA 95370	
Contact Person: Pamela Orebaugh	Phone: 510-589-1102 (cell)
e-mail: pam@nonviolentcommunity.org	Fax:
Descriptive Title of Project: Keeping Kids Safe for Parents/Caregivers	
Total Amount of Request: \$7,500	Total Project Cash Budget: \$19,500
Project Start Date: February 1, 2021 <i>Must be at least one month after the date that the Commission acts on funding proposals.</i>	Project Completion Date: Dec. 31, 2021

Please list below all additional community agencies and organizations who will attest, if contacted, that they are <u>contributing resources</u> and/or that they are a <u>critical part of the service strategy</u> that you are requesting funds for:	
Tuolumne Resiliency Coalition	Tuolumne County District Attorney's Office
YES Partnership/ATCAA Family Learning Center	Tuolumne County Superintendent of Schools/School Districts

I authorize submission of this application:

Pamela Orebaugh	Center For A Non Violent Community	
Name of authorized agency official	Name of agency/organization	
Project Coordinator		12/21/20
Title of authorized agency official	Authorized Signature	Date

PROJECT NARRATIVE

(Applicants are encouraged to be brief.)

Please do not delete the questions.

Note: in all of the questions below, “First 5 families” includes the following: pregnant women, children from birth to their 6th birthday, and their primary caregivers. “Service Providers” includes all service providers that serve First 5 families.

1. Project Activities:

Questions: If this is a direct service project, what are your planned activities for First 5 families? If this is a request that will strengthen the ability of your service providers to better serve young children and their families, what are your planned activities in this regard? Provide a brief description of what you plan to do. What is the timeline of your project? When will it start, when will major activities be completed, and when will it end?

If you provide services to families (and it is directly applicable to this grant request), describe what a child or family would experience at a typical service event or day.

Answer: The Center For A Non Violent Community has been providing the Keeping Kids Safe Program (KKS) to pre-school through 3rd grade students since 1997. This program utilizes puppet shows, songs, books, videos and guided discussions to help children learn the following: how to stay safe, identification of private body parts, the difference between a safe touch and a hurtful touch, and “Say No, Get Away, and Tell Someone” strategies for staying safe and getting help.

We would like to expand this trauma-informed program to provide parents of children ages 0-5 with age-appropriate tools, information, and resources to teach children:

- How to maintain body safety rights and boundaries
- Skill building to communicate of feelings and needs
- Strategies for getting help, what to do when you are not believed, and identifying support systems

We believe this program will help parents and caregivers be the first and best teacher for children ages 0-5. Outcomes for in person and live virtual workshops will be measured utilizing a simple age-appropriate Likert scale and observations. Outcomes for other forms of delivery will include view counts and comments.

Objective 1: By December 31, 2021, develop a fully virtual Keeping Kids Safe for parents/caregivers presentation in both English and Spanish. This will include: a) create virtual tutorial for adults on how to utilize and discuss the book “Your Body Belongs to You,” b) create virtual tutorial for adults to use the “It’s My Body” song set to the tune of Baby Shark.

Measurable Outcome: Parents/caregivers who view program materials will have increased ability to access supports and resources they need to break the cycle of abuse, trauma, and dysfunction.

Objective 2: By December 31, 2021, provide 4-8 English or Spanish Keeping Kids Safe presentations* to parents/caregivers/service providers of children ages 0-5. This includes partnering with other youth serving organizations such as First 5 Commission, Child Welfare Services, ICES, and A-TCAA to meet community needs. *Presentations may be virtual.

Measurable outcomes: a) 80% of participants will be able to demonstrate how to teach children steps to stay safe; b) 80% of participants will be able to address feelings and needs around abuse, trauma, and dysfunction.

2. Number of Targeted Individuals:

Questions: As a result of either direct service, or of activities to strengthen organizations, how many unduplicated young children from birth up to their 6th birthday, caregivers, and/or pregnant women will benefit during the grant period? If applicable, how many service providers will benefit? Indicate whether the benefit will be direct or indirect. If this is not applicable, or difficult to estimate, please write a brief statement explaining why. (“Direct” means that the grant funds will be used to provide children and parents directly with a service. “Indirect” means that, as a result of resources for training or materials, children and parents will be served more effectively during the grant period.)

Answer:

Direct	Indirect	
0	50	Children 0-5
30	*	Parents/Caregivers of children birth -6 th birthday
*	*	Pregnant Women
30	150	Service Providers
60	200	Total

*Materials and tools will be made available online, we will track view counts/reach.

3. Need for Project:

Questions: For direct service projects, why are these activities needed for First 5 families in Tuolumne County? For projects that strengthen organizations, what is the need of the targeted organization(s) in Tuolumne County? If you propose to provide services at other sites that already provide services to young children, please explain why they are not already providing these activities. Please be specific as to the need in our county, and support with data, needs assessments, or other information, if available.

Answer: Since 1997, Keeping Kids Safe (KKS) has been the only Child Abuse/Violence Prevention program offered in our local schools and non-structured learning environments (i.e., Tuolumne County library), ensuring that unidentified high-risk children receive violence prevention education within a safe context. We are pivoting our efforts to focus on parents, caregivers, and services providers as key to long-term trauma prevention and culture change. KKS is unique in its capacity to build upon knowledge and skills complementing ages and stages of child development. We are now developing a tool for adults to use outside structured environments (like schools) in response to COVID-19. Child sexual abuse is an ongoing reality in Tuolumne County, as demonstrated by recent high profile cases in the news (“Columbia man accused of child rape appears in court video,” The Union Democrat, Nov. 14, 2020; “McGrady gets four years, four months in prison for child sexual abuse,” The Union Democrat, Nov. 17, 2020). Tuolumne County Child Welfare Services and District Attorney/Victim Witness regularly intervene and support victims of child abuse, including sexual abuse and molestation. In 2015, Tuolumne County has 18 cases of substantiated child abuse per 1,000 residents (Data Source: Annie E. Casey Foundation (2019). Kids Count Data Center. Retrieved May 2019 from [https:// datacenter. kidscount.org/](https://datacenter.kidscount.org/)). The Keeping Kids Safe program provides prevention and intervention tools and strategies to promote protective factors and help break the cycle of abuse, as most do not recognize abuse as it is normalized.

4. Link to Strategic Plan Outcomes:

In the tables following, please check below NO MORE THAN 3 Strategic Plan outcomes that you propose to collect service and outcome data on. These outcomes may be used for an evaluation plan, if funded.

FIRST 5 STRATEGIC PLAN OUTCOMES

1. Primary caregivers will have the supports and resources they need to break the cycle of generational poverty, substance abuse, trauma and dysfunction.

☐ Caregivers work toward financial stability

☐ Caregivers expand their supportive social connections.

☒ Caregivers are effectively linked to concrete supports and resources, including food, shelter, domestic violence prevention services, medical services, and addiction treatment and recovery support.

☐ Parents are offered support services as early as possible following a child abuse report.

☐ Caregivers receive screening for depression Adverse Childhood Experiences, substance abuse impact and other issues that can impact parenting behavior.

2. Primary caregivers will have the supports and resources they need to be their child's first and best teacher.

☒ Caregivers receive education and skill building opportunities on positive parenting techniques.

☐ Caregivers learn about the importance of early brain development and early learning/literacy and learn activities to do at home.

☐ Caregivers engage in Ages and Stages Questionnaire (ASQ) screening and learn about developmental milestones.

3. Children will have the supports and resources they need to develop in a healthy fashion and to enter kindergarten ready to learn.

☐ Children receive appropriate and timely medical screenings, immunizations and medical treatment.

☐ Children receive developmental screenings.

5. Fit with Priority Areas for funding: If your project addresses one or more priority areas, check NO MORE THAN TWO.

6. Evaluation Plan Requirements:

Please check the boxes below, to indicate your understanding of the evaluation requirements under this funding process:

x	I understand that the contract will include an evaluation plan.
x	I understand that the evaluation plan will include requirements for collection and reporting of service level indicators, such as number of participants, ethnicity, level and type of service, and other service data as required.
x	I understand that the evaluation plan will include requirements for collection and reporting of outcome indicators, including measures of relevant change for children, families or service systems, to be finally negotiated at contract time, and revisited as necessary to ensure that quality data is being collected.

7. Project Coordination:

Questions: What individual will take the lead in organizing the project and making sure that your service benchmarks and evaluation activities are completed in a timely fashion? What are the qualifications of this person (or persons) for this role?

Answer: (type in answer here) Pamela Orebaugh will lead this project in coordination with a community educator/advocate. She has worked at CNVC and facilitated and evaluated outcomes for the Keeping Kids Safe program for the past 4 years. She has experience working with at-risk youth and families through CNVC and Tuolumne County Child Welfare Services. She is familiar and connected with community supports and other agencies involved in this work. Pam understands the impact of trauma and is currently in a Master of Social Work program.

8. Organizational Capacity:

What evidence can you provide that your organization is capable of bringing this project to successful completion? (List other successful grant-funded projects, or list examples of sound fiscal management and oversight of other projects).

Answer: CNVC has successfully implemented the Keeping Kids Safe program since 1997, and each year receives support from the Tuolumne Resiliency Coalition (formerly Prevent Child Abuse Tuolumne County). We provide domestic violence, sexual assault, human trafficking crisis intervention and advocacy. We have a robust education and outreach program that promotes resilience and protective factors in the community. CNVC manages a \$1.5 million annual budget comprised of federal, state, local, and private grants of varying complexity and oversight, all without issue.

BUDGET FORM

SMALL GRANT

(Add or subtract extra lines as needed)

Please reflect only the project activity you are requesting funds for, not an expanded representation of a larger project. For example, if you are requesting funds for equipment, just reflect the equipment costs, not the personnel costs for a project.

Email Sarah Garcia sgarcia@tcsos.us if you need guidance in this matter.

	Amount Requested (funds may only be used to serve the First 5 target audience)	Value of Match Cash (funds may be considered match only if used to serve the First 5 target audience)	Total Cash Budget for serving the First 5 target audience <i>(add first two columns)</i>	Value of other resources (Inkind)
Personnel:				
Title & FTE for the proposed project				
Project Coordinator, .05	\$2465	\$2710	\$5,175	
Community Services Director, .025 FTE	\$1853	\$4200	\$6,053	
Total Benefits	\$414	\$1,830	\$2,244	
Subtotal Personnel:	\$4732.00	\$8740	\$13,472	
Fixed Assets: \$5,000 +				
Subtotal Fixed Assets:				
Operating/Other Costs				
Professional services (translation, video editing, CPA)	\$1,800	\$1,100	\$2,900	
Program Expense	\$218	\$960	\$1,178	
Subtotal Operating/Other Costs:	\$2,018.00	\$2,060	\$4,078	
Admin or Indirect Costs	\$750			
Subtotal Administrative & Indirect Costs:	\$750	\$1,200	\$1,950	
TOTAL COSTS FOR PROJECT:	\$7,500	\$12,000	\$19,500	

BUDGET NARRATIVE (Please limit to 5 pages)

9. Funding Request:

Questions: What do you intend to use these grant funds to pay for? Be specific, and brief. This section should support your budget line items. *(For example, list the main functions of the personnel, note what the general operating costs are for, and any other items that need explanation).* Please explain how the FIRST 5 funds will be used to target only First 5 families and/or service providers in Tuolumne County. For example, if you are requesting 25% of the cash cost of the total project, show how at least 25% of the individuals benefiting will be in the target population.

Answer: Funds will be used to pay CNVC staff to develop, facilitate, and distribute content to target populations and service providers. Funds will also support program expenses and supplies, and professional services including translation services to adapt content from English to Spanish, editing services, and administrative costs.

10. Other Funding Resources to Support the Project

- a) Do you have any other sources of funding for the services proposed in this application for the First 5 families and/or service providers for the grant cycle? If so, please list the source and the amount. If these funding sources can be used for clients that are not First 5 families or service providers, please do an estimated pro-ration of the amount available for First 5 services, based on your estimates of participants served. (For example, if another funder gives you \$10,000 for all families, and your client base is 40% First 5 families, then you would list \$4,000 versus the entire \$10,000.) The amounts should total to the amount listed as Match Cash in your budget.

Funding Source (indicate if prorated)	Amount
Tuolumne Resiliency Coalition Birth Certificate funds	\$6,000
Cal OES Sexual Assault funds	\$6,000

- b) Are the First 5 funds you are requesting being used to leverage any of these other funding sources? That is, would any of these funding sources become unavailable without First 5 funds to be utilized as “match cash”? Please explain.

Answer: No

11. In-kind Resources/ Service Integration:

Questions: What other resources are available that will make the delivery of services possible? For example, are other organizations contributing resources such as space, access to families, direct services, administrative assistance, or other resources? Please provide an overview of these resources, including an explanation of any dollar amount you have listed in the budget forms under “Value of Other Resources - In-Kind.” We will not ask you to formally track inkind resources, if funded, but would like to have an idea of the other sorts of resources available, and their estimated worth to the project.

Answer: Partner agencies that have provided in-kind or other services to bolster and support the Keeping Kids Safe program include the Tuolumne County District Attorney/Victim Witness Office which provided a space to film content at the Sunshine Child Advocacy Center; First 5 Commission which provided resources to purchase books for program content and participated in creating video content; the Amador-Tuolumne Community Action Agency which utilizes the Keeping Kids Safe program in its Head Start programs as well as with programs at the Family Learning Center.

12. Accounting:

Questions: Describe how your organization will set up a financial accounting system for the First 5 funds. Will a separate account be set up? If funding streams are being blended, describe how the Commission's grant funds will fit into the accounting for the project.

Answer: CNVC will establish a separate account in QuickBooks to track expenses, and utilize PayChex Flex to track personnel time, if awarded First 5 funds.

FIRST 5 ONGOING FUNDING FORM

Have you ever received funding from **FIRST 5 Tuolumne County for this project** (or a closely related project)? **If so, you must fill out this form.**

Name of previously funded project: N/A

Dates of Funding:

Amount of Commission Funding:

Total Cost of Project:

Please explain why you must return to the Commission to request ongoing funds.

Answer here (use space as necessary):

Please describe what plans you have to look for other sources of funding in the future.

Answer here (use space as necessary):

*Commission staff attach review of previous grant
(Benchmarks met, outcomes measured, grant management issues)*

HISTORY OF OTHER FUNDING SOURCES

Has your organization received any funding **other than** FIRST 5 funding in the last year to support the services that you describe in this application (or very similar services?) Will you be receiving any funding **other than** FIRST 5 funding during the grant period? If so, you must fill out this form. If not, skip this form. If you only received FIRST 5 funding, do not fill out this form.

State law prohibits Commission funds from funding existing levels of service or programs. To ensure compliance with this provision, please provide the following information:

1. Have you or any other entity provided the services or programs for which you are seeking funding in the county in the last year? Please explain.

Answer: Center For A Non Violent Community has provided similar services as part of the Keeping Kids Safe program to schools and the community. With these funds, we will launch a new program to reach parents, caregivers and service providers of children age 0-5.

2. If you have provided the services or programs in the past year, please describe (1) the source of funding for those services or programs (other than First 5 funding), including the time period you received such funding, the amount of the funding, and the identity of the grantor, and (2) the start and end dates for those programs.

Answer: CNVC's existing Keeping Kids Safe program is funded through Tuolumne Resiliency Coalition Birth Certificate funds and Sexual Assault funds from the California Office of Emergency Services. However, there is no funding stream for the new program proposed in this grant request.

3. Are you eligible to receive any funds during the grant period for any aspect of the services or programs for which you seek funding? If so, please describe those funds, including the amount of the funds, period of payment, and whether those funds are earmarked for specific purposes.

Answer: No.

4. If you are seeking funding for a program or level of service that you currently provide but that will no longer be funded during the grant period, please provide documentary evidence that such funds will no longer be available during the grant period.

Answer: No.

CENTER FOR A NON VIOLENT COMMUNITY

Audited Financial Statements

June 30, 2019

INDEPENDENT AUDITORS' REPORT

To the Guardian Council of
Center for a Non Violent Community

Report on the Financial Statements

We have audited the accompanying financial statements of Center for a Non Violent Community (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows 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 relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 from 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 auditor's 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 Center for a Non Violent Community as of June 30, 2019, 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 as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* 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 audit 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 our report dated March 31, 2020, on our consideration of Center for a Non Violent Community'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 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 Center for a Non Violent Community's internal control over financial reporting and compliance.

Carlson & Associates CPAs, Inc.

Carlson & Associates CPAs, Inc.

Sonora, California

March 31, 2020

CENTER FOR A NON VIOLENT COMMUNITY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

	<u>ASSETS</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CURRENT ASSETS			
Cash	\$ 72,165	\$ 37,892	\$ 110,057
Accounts receivable	442,585		442,585
Prepaid expenses	16,932		16,932
Total current assets	531,682	37,892	569,574
LAND, BUILDINGS, AND EQUIPMENT, net	766,621		766,621
OTHER ASSETS			
Deposits	10,332		10,332
Total other assets	10,332		10,332
TOTAL ASSETS	<u>\$ 1,308,635</u>	<u>\$ 37,892</u>	<u>\$ 1,346,527</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES			
Accounts payable	\$ 24,099		\$ 24,099
Accrued expenses	36,085		36,085
Total current liabilities	60,184		60,184
OTHER LIABILITIES			
Tenant deposits	3,131		3,131
	3,131		3,131
NET ASSETS			
Net assets without donor restrictions	1,245,320		1,245,320
Net assets with donor restrictions		\$ 37,892	37,892
Total net assets	1,245,320	37,892	1,283,212
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,308,635</u>	<u>\$ 37,892</u>	<u>\$ 1,346,527</u>

The accompanying notes are an integral part of these financial statements

CENTER FOR A NON VIOLENT COMMUNITY

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
NET ASSETS			
Contributions	\$ 85,456	\$ 4,116	\$ 89,572
Fundraising	76,645		76,645
Grants	1,385,890	58,236	1,444,126
Service Income	26,338		26,338
Interest	74		74
Other	15		15
Rents	22,681		22,681
	<u>1,597,099</u>	<u>62,352</u>	<u>1,659,451</u>
Total revenue			
	1,597,099	62,352	1,659,451
Net assets released from restrictions	<u>39,787</u>	<u>(39,787)</u>	<u>-</u>
	39,787	(39,787)	-
Total revenue and reclassifications	1,636,886	22,565	1,659,451
Expenses			
Program services			
Domestic Violence	592,670		592,670
Sexual Assault	337,111		337,111
Counseling	100,944		100,944
Community Services	127,667		127,667
Housing	12,802		12,802
	<u>1,171,194</u>		<u>1,171,194</u>
Total program services			
	1,171,194		1,171,194
Supporting services			
Management and general	392,879		392,879
Fundraising	60,536		60,536
	<u>453,415</u>		<u>453,415</u>
Total support services			
	453,415		453,415
Total expenses	<u>1,624,609</u>		<u>1,624,609</u>
	1,624,609		1,624,609
Change in net assets	<u>12,277</u>	<u>22,565</u>	<u>34,842</u>
	12,277	22,565	34,842
Net assets, beginning of year	<u>1,233,043</u>	<u>15,327</u>	<u>1,248,370</u>
	1,233,043	15,327	1,248,370
Net assets, end of year	<u>\$ 1,245,320</u>	<u>\$ 37,892</u>	<u>\$ 1,283,212</u>
	\$ 1,245,320	\$ 37,892	\$ 1,283,212

The accompanying notes are an integral part of these financial statements

CENTER FOR A NON VIOLENT COMMUNITY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

	Program Services				Support Services	
	Domestic Violence	Sexual Assault	Counseling	Community Services	Housing	Fund Raising
Expenses:						
Advertising	\$ 3,666	\$ 2,047	\$ 280	\$ 258	\$ 26	\$ 1,110
Consulting		7,800				
Depreciation						22,531
Dues & Subscriptions	500	650				25
Employee benefits	55,372	37,750	5,076	14,939	210	2,599
Equipment						2,083
Fees						1,090
Information technology						30,572
Insurance						11,174
Moving expense						16,897
Office expense	52	28		30		17,075
Other	326	1,695		448		4,542
Outside services	9,677	5,982	10,905	153	16	56
Payroll taxes	31,943	21,825	6,442	8,557	147	10,378
Professional fees				116		14,884
Program expense	102,059	13,734	515	7,523		2,019
Rent						53,420
Repairs & maintenance						33,689
Salaries & Wages	343,533	234,825	77,243	87,134	1,127	109,286
Shelter expense	34,385	3,570			11,108	2,821
Telephone and communications	254	112	15			5,939
Travel and training	10,903	7,093	468	8,509	168	5,404
Utilities						21,560
Total Expenses	\$ 592,670	\$ 337,111	\$ 100,944	\$ 127,667	\$ 12,802	\$ 392,879
						\$ 60,536

The Notes to Financial Statements are an integral part of these statements

CENTER FOR A NON VIOLENT COMMUNITY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019

OPERATING ACTIVITIES	
Change in net assets	\$ 34,842
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	22,530
Increase (decrease) in cash from changes in operating assets and liabilities:	
Accounts receivable	(226,500)
Prepaid expenses	(6,861)
Deposits	(5,986)
Accounts payable	16,493
Accrued expenses	13,860
Tenant deposits	<u>(5,545)</u>
Net cash provided by operating activities	(157,167)
INVESTING ACTIVITIES	
Payments for equipment	<u>(7,995)</u>
Net cash consumed by investing activities	(7,995)
NET INCREASE (DECREASE) IN CASH	(165,162)
Cash at beginning of year	<u>275,219</u>
Cash at end of year	<u><u>\$ 110,057</u></u>

The accompanying notes are an integral part of these financial statements

CENTER FOR A NON VIOLENT COMMUNITY
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 – NATURE OF ACTIVITIES

The Center For A Non Violent Community (Organization) is a non-profit public benefit corporation that was incorporated March 31, 1997 under the state laws of California. The Organization was established to foster a healthy and violence-free community; to change social norms which contribute to the acceptance of violence and discrimination; to partner with the community to create safety and healing for those surviving violence; to impact policies that enhance equal rights, community health, and the prevention of personal and interpersonal violence; to promote programs which build personal empowerment and self-worth, and contribute to political and social equality while respecting diversity. It operates in Tuolumne County in the State of California.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis of accounting. Generally accepted accounting principles require the Organization to report its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

CENTER FOR A NON VIOLENT COMMUNITY
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)

CONTRIBUTIONS

Contributions are recognized as revenue when they are unconditionally communicated. Grants represent contributions if resource providers receive no value in exchange for the assets transferred. Contributions are recorded at their fair value as support without donor restrictions, or support with donor-imposed restrictions, depending on the absence or existence of donor-imposed restrictions as applicable. 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 net assets released from restrictions. If donors' restrictions are satisfied in the same period that the contribution is received, the contribution is reported as unrestricted support. Contributions restricted for the purchase of long-lived assets, are reported as unrestricted support when expended for that purpose.

CASH

Cash is held in accounts at one local bank.

INCOME TAXES

The Organization has been classified as other than a private Organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the Revenue and Taxation Code of the State of California, except to the extent of any unrelated business taxable income.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by accounting principles generally accepted in the United States of America, with no cumulative effect adjustment required. As of June 30, 2019, the Organization had no uncertain tax positions requiring accrual.

The Organization is subject to routine audits by taxing jurisdictions and believes that it is no longer subject to potential audits for tax years prior to 2015.

PROPERTY, EQUIPMENT AND DEPRECIATION

Property and equipment are reported at cost if purchased or at fair market value on the date of donation, if donated, and depreciated by the straight-line method over estimated useful lives of 5 to 40 years. The Organization considers items of equipment, furniture or fixtures with a cost over \$5,000 to be capital assets.

**CENTER FOR A NON VIOLENT COMMUNITY
NOTES TO FINANCIAL STATEMENTS**

JUNE 30, 2019

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (continued)

FUNCTIONAL EXPENSE REPORTING

The cost of providing the Organization's programs has been summarized on a functional basis in these financial statements. Based on management estimates, costs have been allocated between programs and supporting services as they relate to those functions.

ADVERTISING EXPENSE

The Organization uses advertising to promote the benefits of the community Organization and as recognition for contributions received. Advertising costs are expensed in the period incurred and are reported on the statement of functional expenses.

USE OF ESTIMATES

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

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2019:

Land	\$ 259,121
Building	734,000
Furniture and equipment	60,607
Leasehold improvements	21,754
Vehicle	<u>31,659</u>
	1,107,141
Accumulated depreciation	<u>(340,520)</u>
	<u>\$ 766,621</u>

Depreciation expense was \$ 22,531 for the year ended June 30, 2019.

NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are donations received that are restricted to be used within a specific timeframe or for a specific purpose or program. Net assets with donor restrictions were \$37,892 at June 30, 2019.

CENTER FOR A NON VIOLENT COMMUNITY
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 5 – REIMBURSED COSTS

The Organization receives a significant amount of revenue as reimbursement from the federal, state and Tuolumne County agencies for specific support services provided to program beneficiaries. Those funds are provided from federal, state and Tuolumne County programs including: The Victims of Crimes Fund which was created by the Victims of Crimes Act of 1984, CalWORKS Domestic Abuse Services Program, Mental Health Services Act Bullying Prevention Program, the Child Welfare Services Counseling Program and the Rapid Rehousing Program.

NOTE 6 – CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash deposits at a bank. Accounts at the bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the organization. The Organization had no uninsured deposits at June 30, 2019.

The Organization's activities primarily consisted of providing services to individuals that are the victims of domestic abuse, sexual assault, emotional violence, etc., and education for rape prevention and bullying prevention. The costs of providing those services were reimbursed primarily by the California Office of Emergency Services, the California Department of Public Health, and agencies of the County of Tuolumne which included pass-through funds from federal programs. The Organization's funding is subject to administrative directives, and rules and regulations from federal, state, and local government agencies. Changes in the funding policies can occur at any time with little or no advance notice.

NOTE 7 – DONATED MATERIALS, GOODS, SUPPLIES AND SERVICES

Donated materials, goods and supplies were recorded at their actual or estimated fair market values on the date they were received. The contributions and related expenses have been appropriately reflected in the Statement of Activities.

A significant amount of donated services were provided by non-professional volunteers which have not been recorded in these financial statements.

NOTE 8 – DONATED ITEMS

The Organization receives donated items in the form of clothing, toys, house wares, and similar small items. Most items received are used and have a nominal fair market value. The Organization deems these items to be immaterial and has elected not to reflect them in the financial statements.

CENTER FOR A NON VIOLENT COMMUNITY
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 9 – DEFINED CONTRIBUTION PLAN

The Organization maintains a Simplified Employee Pension Plan that qualifies under Section 408(k) of the Internal Revenue Code for all eligible employees. This plan allows eligible employees to make an elective deferral of wages. If an employee chooses to contribute to the plan, the Organization matches up to 3% of the employee's salary. Total employer contributions for the year ended June 30, 2019 was \$20,786.

NOTE 10 – OPERATING LEASE

The Organization leases its administrative offices, a portion of its shelter operations, and equipment. The Organization has administrative office lease periods from 1 year to five years ending December 31, 2024 with options to renew those leases for periods up to five years. Future obligations under non-cancelable leases are as follows:

6/30/2020	\$ 44,438
6/30/2021	40,470
6/30/2022	29,426
6/30/2023	30,306
6/30/2024	<u>25,880</u>
	<u>\$ 170,520</u>

Lease expense for the administrative and program offices and office equipment was \$53,420 for the year ended June 30, 2019.

NOTE 12 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 31, 2020, which was the date that financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

CENTER FOR A NON VIOLENT COMMUNITY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

<u>Name of Agency</u>	<u>Name of Program</u>	<u>CFDA#</u>	<u>Name of Pass-through Entity</u>	<u>Pass-through Grant Number</u>	<u>Awards</u>
U.S. Department of Housing and Urban Development	Emergency Solutions Grant Program	14.231	California Department of Housing and Community Development		\$ 215
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	RC17211508	215
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	RC18221508	72,856
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	DV17211508	220,944
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	DV17211508	56,309
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	DV18221508	249,515
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	XT15011508	120,521
U.S. Department of Justice	Crime Victim Assistance	16.575	California Office of Emergency Services	XD18011508	157,957
Subtotal Crime Victim Assistance					878,102
U.S. Department of Justice	Prisoner Rape Elimination Act	16.735	California Coalition Against Sexual Assault		16,710
Total U.S. Department of Justice					895,027
U.S. Department of Health and Human Services	Rape Prevention and Education Program	93.136	California Department of Public Health	14-10649 A03	97,620
U.S. Department of Health and Human Services	Temporary Assistance for Needy Families	93.558	Tuolumne County Department of Social Services	16-0025-01	31,948
U.S. Department of Health and Human Services	Family Violence Prevention Services	93.591	California Office of Emergency Services	DV17211508	73,470
U.S. Department of Health and Human Services	Family Violence Prevention Services	93.591	California Office of Emergency Services	DV18211508	174,109
Total Department of Health and Human Services					377,147
Total Expenditures of Federal Awards					\$ 1,272,174
Type A Threshold					750,000
Type B Threshold					187,500
Total of Type As					1
Major Programs					878,102
					69%

CENTER FOR A NON VIOLENT COMMUNITY
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Center for a Non Violent Community under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Center for a Non Violent Community, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Center for a Non Violent Community.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the accrual basis of accounting. 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 3 – INDIRECT COST RATE

Center for a Non Violent Community has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

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

To the Guardian Council of
Center for a Non Violent Community

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 Center for a Non Violent Community (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, 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 March 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for a Non Violent Community's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for a Non Violent Community's internal control. Accordingly, we do not express an opinion on the effectiveness of Center for a Non Violent Community'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 Center for a Non Violent Community's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carlson & Associates CPAs, Inc.

Carlson & Associates CPAs, Inc.

Sonora, California

March 31, 2020

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

To the Guardian Council of
Center for a Non Violent Community

Report on Compliance for Each Major Federal Program

We have audited Center for a Non Violent Community's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Center for a Non Violent Community's major federal programs for the year ended June 30, 2019. Center for a Non Violent Community'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Center for a Non Violent Community'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 Center for a Non Violent Community'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 Center for a Non Violent Community's compliance.

Opinion on Each Major Federal Program

In our opinion, Center for a Non Violent Community 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, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items. Our opinion on each major federal program is not modified with respect to these matters.

Center for a Non Violent Community's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Center for a Non Violent Community's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Center for a Non Violent Community 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 Center for a Non Violent Community'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 Center for a Non Violent Community'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.



Carlson & Associates CPAs, Inc.

Sonora, California
March 31, 2020

CENTER FOR A NON VIOLENT COMMUNITY

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2019

Section I: Summary of Auditors' Results

Financial Statements

Type of audit report issued: Unqualified

Internal control over financial reporting:

Significant deficiencies disclosed by audit _____ Yes X No

Material non-compliance disclosed by audit _____ Yes X No

Significant deficiencies in internal control
over major programs _____ Yes X No

Type of report issued on compliance for major programs: Unqualified

Any findings required to be reported in a single audit: None

Identification of major programs: Crime Victim Assistance, CFDA # 16.575

Dollar amount of Type A threshold: \$750,000

Low-risk auditee under criteria in 200.520 or 200.530: No

Section II: Findings Related to Financial Statements

None

Section III: Findings and Questioned Costs Related to Federal Awards

None