

Faulkner County  
American Rescue Plan Application

RECEIVED  
SEP 01 2022  
FAULKNER CO. JUDGE

**Organizational information:**

Name or organization: STOPDV  
Physical address: 510 SOUTH GERMAN  
Mailing address: 715 FRONT STREET  
Email: TBAKERSTOPDV@GMAIL.COM  
Phone: 501-764-6401

CEO or Executive Director information:

Name: TERRI BAKER  
Email: TBAKERSTOPDV@GMAIL.COM  
Phone: 501-697-8652  
Brief qualifications statement: 20 YEARS IN NON-PROFIT FIELD/DOMESTIC VIOL

Financial Officer or Director information:

Name: JILL WALDEN  
Email: jill@lisastephenscpa.com  
Phone: 501-327-2834  
Brief qualifications statement: Certified public accountant

Who is the contact person for this application:

Name: TERRI BAKER  
Email: TBAKERSTOPDV@GMAIL.COM  
Phone: 501-697-8652

Entity type or IRS registration: (501(c)3, LLC, sole proprietorship, etc)  
STOPDV IS A 501(c)3 CORPORATION

Brief history of the organization:  
see attached



**Brief history of the organization:**

The STOPDV Domestic Violence Court Project (DVCP), funded in October 1, 2019, is the first specialized domestic violence court in Arkansas that helps survivors of domestic violence navigate through the order of protection & criminal court system while providing advocacy and legal assistance to improve outcomes for survivors and their children, while holding offenders accountable. It is domestic violence homicide prevention. The DVCP's purpose is to continue to enhance the current collaboration of the civil/criminal courts, through the planning and implementation of a model domestic violence court and to equip both courts and collaborative partners with skills and knowledge to ensure the ongoing effectiveness of the court. The DVCP is dedicated to offering assistance that is responsive to the needs and challenges of survivors.

**Financial information:**

- 1. Have you received other state or federal grant funds in the past three years? If so, list the grant name, the organization from whom it was received, the amount of funding received, and the status of the grant expenditure.**

October 1, 2019-September 30, 2021, STOP grant, Arkansas Dept. of Finance and Administration

October 1, 2021-September 30, 2023, VOCA grant, Arkansas Dept. of Finance and Administration

- 2. Attach your organization's audits from 2019 and 2020 if available.**

See Attached

- 3. What is your organization's annual budget? Please attach a copy of your 2020 and 2021 budgets.**

See Attached

- 4. The applicant certifies that any funds received through this Faulkner County granting program are fully subject to federal regulations and affirms that the funds will be properly spent in compliance with the American Rescue Plan Act of 2021. The applicant further affirms that**

**financial controls are in place such that each expenditure under the grant will be fully documented and that such documentation will be open to the public and submitted to the County for audit. The applicant understands that all aspects of their use of the grant are open to the public and subject to the Freedom of Information Act.**

**Yes, we understand.**

**About your request:**

**5. Please indicate under which category of eligibility under ARPA your organization is applying:**

Public Health and Economic Impacts – Responding to Negative Economic Impacts Premium

**6. Briefly and clearly state how your project responds to the COVID-19 crisis:**

STOPDV provides emergency services to victims of domestic violence seeking legal remedies to ensure their safety and therefore our services continued without interruption. We have seen an increase of victims of domestic violence seek our services.

We have experienced significant decreases in grant funding, as well as delays in receiving funds for awarded grants since the pandemic began coupled with increase of victims of domestic violence, has put a strain on budget planning for positions which are necessary to provide services as outlined by mission. Our overall budget was reduced by 40% in 2021-2022 and 30% for the 2022-2023 grant cycles. Our ability to fundraise and utilize volunteers has been very limited, completely hindering our ability to sustain our program. Federal funds are available for aid with specific task and services as they relate to direct services. Continued funding cuts are directly impacting our program leadership position that is responsible for every aspect of the agency and in both the order of protection and compliance courts. Without this leadership position, the agency will likely struggle to continue and will in turn directly impact services being provided to victims of domestic violence in Faulkner County.

**7. Does your project have a county-wide impact? If so, describe**

Collaborative efforts to streamline the process for survivors seeking orders of protection, STOPDV and the Faulkner County Prosecutors office decided it was in the best interest of survivors to have one agency provide all services connected to orders of protection. STOPDV through already funded positions provides advocacy and legal representation for order of protection cases. Beginning October 1, 2021, in addition to our current services, STOPDV added a position to assume all administrative responsibilities for the orders of protection. This inclusion of services reduces the confusion for victims in an already overwhelming situation.

A victim service agency, like STOP DV, is available to help survivors overcome what some experience as an unnecessary burden or misconception of the steps to obtain an order of protection. Most survivors have limited knowledge of the process or feel as though costs

associated with the process may be more of a financial burden, which results in not pursuing an order of protection. STOPDV provide assistance for the completion of the order of protection paperwork, guidance through the process, support from an advocate and representation from professionals trained in the dynamics of domestic violence, as well as offering legal representation if a financial burden is present. In partnership with our local law enforcement to reach more victims of domestic violence, STOPDV receives all domestic violence incident reports enabling us to make contact with more survivors in Faulkner County to provide resources and support.

The STOPDV staff assemble as a support team for the survivor in court, which provide court legal services, advocacy, crisis intervention, child advocacy and a Spanish speaking advocate. This support for survivors, sometimes being the only support the survivor has, can be what is needed to finally break the cycle and empower them to achieve safety in their life, and in some cases the lives of their children.

In addition to our efforts to streamline the overall process and provide needed support through the court system for survivors, STOPDV has also increased safety with the addition of the compliance component to the Domestic Violence Court Project. STOPDV provides an attorney and an advocate present for all staffing's/review hearings to be a voice for the survivors, to advocate for offender compliance by imposing sanctions for non-compliance and/or further threats of violence to survivors. Our specialized domestic violence court not only enhances the operations of the courtrooms, but also improves procedures in law enforcement, provides more resources in prosecutor's offices, and garners more offender compliance thus taking the burden of the entire process off the shoulders of survivors and placing it where it belongs, in the court system. Across the country, survivors have found that greater specialization provides them easier access to the system and the help they need. The County provided funds to pay the salary for a part-time public defender to participate in the Compliance Court.

**8. Please describe your project including the following information (in any order): What will this project accomplish? How will those goals be measured? How to these goals relate to the goals of the American Rescue Plan Act (ARPA)?**

This project will allow STOPDV:

To continue planning over the next 4 years to identify and implement funding outside of current grant funding.

To continue to work with partner agencies to enhance victim services and provide needed support to those agencies in Faulkner County.

To continue our mission to increase victim safety and access to resources.

To continue to work towards our goal to be the model court for domestic violence victims and promote statewide.

Goals will be tracked and measure by the STOPDV Team in quarterly service reports.

**9. Please attach a project budget. If the project includes construction or third-party services, please provide their estimates.**

See Attached

**10. Are other funds part of the budget besides ARPA funds? If so, please list other sources of funding and a copy of their funding commitment, if available.**

Victims of Crime Act Grant- \$175,000.00

**11. Please describe the organization's financial management practices that will ensure audit compliance.**

STOPDV's has a Board of Directors consisting of professionals in banking, an attorney, three elected officials and the Board Treasurer is a CPA. An accounting policy is in place to ensure transparency and an independent audit is conducted annually.

**12. What is the total dollar amount that is being requested from Faulkner County?**

\$30,000 year over 4 years = \$120,000.00

**13. Have you received other ARPA funds? If so, how much have you received? No**

**Authorized Representative:** The signature indicates that I have been authorized to submit an application requesting funding for the proposed project and to the best of my knowledge and belief, all data contained in this application is true and correct. If the application is approved for funding, I am authorized to sign any applicable documents on behalf of the applicant.

Andria Russaw  
\_\_\_\_\_  
Type Name  
Andria Russaw  
\_\_\_\_\_  
Signature

Chairman Board  
\_\_\_\_\_  
Title  
9-1-2022  
\_\_\_\_\_  
Date

When completed return by mail or drop-off  
to: Faulkner County Judge's Office  
801 Locust Street  
Conway, AR 72034

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

2. The second section outlines the procedures for handling discrepancies between the recorded amounts and the actual cash flow. It suggests a systematic approach to identify the source of the error and correct it promptly to avoid any financial misstatements.

3. The final part of the document provides a summary of the key points discussed and offers recommendations for improving the overall efficiency of the financial reporting process. It encourages the use of modern accounting software to streamline data entry and reduce the risk of human error.



**PROJECT BUDGET & BUDGET NARRATIVE**

**Application Organization:** Stop DV  
**Project Title:** Domestic Violence Court Project  
**New Applicant:** Yes

**A. Salary:** List all positions for which funding is sought, include positions to be used as match. Include the number of hours worked per week, the salary rate, as well as a brief description of the job duties to be performed by each position.

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Court Project Liaison	\$65,000.00	\$0.00	\$0.00	\$65,000.00	\$31.25/hour x 40 hours/week for 52 weeks.
Volunteer Advocate Hours: 228	\$0.00	\$0.00	\$5,798.04	\$5,798.04	Volunteers \$19.66 per hour (calculate \$19.66 x 10 hours per week x 52

**B. EMPLOYER MANDATED BENEFITS:** Mandated Benefits include FICA, Worker's Compensation and State Unemployment. FICA is calculated at 7.65% of total salary. Worker's Compensation and State Unemployment rates are determined by the respective agencies. Federal reimbursement for Workers Compensation cannot exceed 5%. Federal reimbursement for SUI cannot exceed 3%.

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
FICA @ 7.65% total salary	\$4,972.50	\$0.00	\$0.00	\$4,972.50	Social Security/Medicare (FICA) is 7.65% of
Workers Compensation	\$500.50	\$0.00	\$0.00	\$500.50	Worker's Compensation is 0.77% of Salary
State Unemployment	\$210.00	\$0.00	\$0.00	\$210.00	State Unemployment Insurance (SUI) is 3% of taxable
<b>Total Mandated Benefits</b>	<b>\$5,683.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,683.00</b>	

**C. EMPLOYER PROVIDED BENEFITS:** Include all other benefits offered to employee through group policies held by the applicant (i.e.: health insurance, retirement, etc.). Payments made directly to employees are not an allowable cost.

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	Agency will pay up to \$450.00 per month toward
Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	na
Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	na
Disability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	na
Retirement	\$3,250.00	\$0.00	\$0.00	\$3,250.00	Agency will match Retirement for employee is
Other	\$0.00	\$0.00	\$0.00	\$0.00	na
<b>Total Employer Benefits</b>	<b>\$3,250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,250.00</b>	

**D. MAINTENANCE AND OPERATIONS:** Include items essential to the effective implementation of activities identified within this proposal (i.e. staff travel, telephone, office rental, office supplies; etc)

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Rent	\$0.00	\$0.00	\$8,880.00	\$8,880.00	\$740/month for 3 offices.
Building Depreciation		\$0.00	\$0.00	\$0.00	na
Maint. & Operations	\$810.00	\$0.00	\$0.00	\$810.00	Data Plan for Cell Phones
Maint. & Operations	\$608.02	\$0.00	\$875.00	\$1,483.02	Annual Audit
<b>Total Maint. and Operations</b>	<b>\$1,418.02</b>	<b>\$0.00</b>	<b>\$9,755.00</b>	<b>\$11,173.02</b>	

**E. PROFESSIONAL/CONTRACT SERVICES:** Include any professional service needed to ensure success of the project. (interpreters, therapists, legal representation, etc) For each consultant enter the name, service to be provided and hourly fee. Estimate time worked on the project. **If Contract Services is used for PERSONNEL - use the Personnel/Salary Category, but list that they are Contract Services.**

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Service	\$360.00	\$0.00	\$0.00	\$360.00	Payroll Services
Service	\$0.00	\$0.00	\$5,871.60	\$5,871.60	Security Services provided by the Faulkner County
Service	\$0.00	\$0.00	\$8,031.89	\$8,031.89	Security Services provided by the Circuit Judge's
<b>Total Professional/Contract Services</b>	<b>\$360.00</b>	<b>\$0.00</b>	<b>\$13,903.49</b>	<b>\$14,263.49</b>	

**F. Travel/Training:** Itemize travel expenses of project personnel by purpose. Training for personnel (IN STATE ONLY). OUT OF STATE TRAVEL/TRAINING MUST BE APPROVED BY DFA IGS/COMMITTEE.

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Travel	\$0.00	\$	\$0.00	\$0.00	na
Training	\$0.00	\$0.00	\$0.00	\$0.00	na
<b>Total Travel/Training</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**G. Capital Outlay:** List non-expendable items to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000.00 or more per item. Be specific and provide completed DFA/IGS inventory form after delivery.

Budget Line Item	Federal Funds	State	Local Match	Project Total	Narrative Explanation of Budget Item
Item	\$0.00	\$0.00	\$0.00	\$0.00	na
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**H. Other Expenses:**

<b>Budget Line Item</b>	<b>Federal Funds</b>	<b>State</b>	<b>Local Match</b>	<b>Project Total</b>	<b>Narrative Explanation of Budget Item</b>
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Total Project Budget</b>	<b>\$75,711.02</b>	<b>\$0.00</b>	<b>\$29,456.53</b>	<b>\$105,167.55</b>	
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**Calculated Percent Based on Minimum Match Required: 28.01%**



**PROJECT BUDGET & BUDGET NARRATIVE**

**Application Organization:** Stop DV  
**Project Title:** Domestic Violence Court Project  
**New Applicant:** Yes

**A. Salary:** List all positions for which funding is sought, include positions to be used as match. Include the number of hours worked per week, the salary rate, as well as a brief description of the job duties to be performed by each position.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
District Court Attorney Coordinator	\$42,494.40	\$0.00	\$42,494.40	20 hrs/wk @ \$40.86/hr The salary rate is \$85,000.00 annually
Domestic Violence Court Advocate	\$39,998.40	\$0.00	\$39,998.40	40 hrs @ \$19.23/hr The salary rate is \$39,998.40 annually
Circuit Court Attorney Coordinator	\$36,244.00	\$0.00	\$36,244.00	20 hours/week @ \$34.85/hour
Volunteer Advocate Hours: 260	\$0.00	\$5,111.60	\$5,111.60	260 volunteer hours

**B. EMPLOYER MANDATED BENEFITS:** Mandated Benefits include FICA, Worker’s Compensation and State Unemployment. FICA is calculated at 7.65% of total salary. Worker’s Compensation and State Unemployment rates are determined by the respective agencies. Federal reimbursement for Workers Compensation cannot exceed 5%. Federal reimbursement for SUI cannot exceed 3%.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
FICA @ 7.65% total salary	\$9,083.37	\$0.00	\$9,083.37	7.65%
Workers Compensation	\$1,068.64	\$0.00	\$1,068.64	.9%
State Unemployment	\$900.00	\$0.00	\$900.00	3%

<b>Total Mandated Benefits</b>	<b>\$11,052.01</b>	<b>\$0.00</b>	<b>\$11,052.01</b>	
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**C. EMPLOYER PROVIDED BENEFITS:** Include all other benefits offered to employee through group policies held by the applicant (i.e.: health insurance, retirement, etc.). Payments made directly to employees are not an allowable cost.

<b>Budget Line Item</b>	<b>Federal Funds</b>	<b>Local Match</b>	<b>Project Total</b>	<b>Narrative Explanation of Budget Item</b>
Health Insurance	\$0.00	\$0.00	\$0.00	Agency will pay up to \$450.00 per month toward Health
Dental Insurance	\$0.00	\$0.00	\$0.00	na
Life Insurance	\$0.00	\$0.00	\$0.00	na
Disability Insurance	\$0.00	\$0.00	\$0.00	na
Retirement	\$12,000.00	\$0.00	\$12,000.00	Retirement for DV Court Advocate & Court Project Liaison
Other	\$0.00	\$0.00	\$0.00	na
<b>Total Employer Benefits</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>	



**D. MAINTENANCE AND OPERATIONS:** Include items essential to the effective implementation of activities identified within this proposal (i.e. staff travel, telephone, office rental, office supplies; etc)

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Rent	\$0.00	\$33,756.00	\$33,756.00	\$2,813/month for secure court room in county courthouse
Building Depreciation		\$0.00	\$0.00	na
Maint. & Operations	\$1,250.00	\$0.00	\$1,250.00	Office Supplies
Maint. & Operations	\$1,500.00	\$0.00	\$1,500.00	Purchase of computers
Maint. & Operations	\$150.00	\$0.00	\$150.00	Purchase of cell phones
Maint. & Operations	\$810.00	\$0.00	\$810.00	Data Plan for cell phones
Maint. & Operations	\$2,597.27	\$1,750.00	\$4,347.27	Annual Audit
Maint. & Operations	\$250.00	\$0.00	\$250.00	Printing
Maint. & Operations	\$150.00	\$0.00	\$150.00	Purchase of printers
<b>Total Maint. and Operations</b>	<b>\$6,707.27</b>	<b>\$35,506.00</b>	<b>\$42,213.27</b>	

**E. PROFESSIONAL/CONTRACT SERVICES:** Include any professional service needed to ensure success of the project. (interpreters, therapists, legal representation, etc) For each consultant enter the name, service to be provided and hourly fee. Estimate time worked on the project. **If Contract Services is used for PERSONNEL - use the Personnel/Salary Category, but list that they are Contract Services.**

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Service	\$360.00	\$0.00	\$360.00	Payroll Services
Service	\$0.00	\$5,871.60	\$5,871.60	Security provided by the Faulkner County Sheriff's Office
Service	\$0.00	\$608.11	\$608.11	Security provided by the Conway Police Department
<b>Total Professional/Contract Services</b>	<b>\$360.00</b>	<b>\$6,479.71</b>	<b>\$6,839.71</b>	

**F. Travel/Training:** Itemize travel expenses of project personnel by purpose. Training for personnel (**IN STATE ONLY**). **OUT OF STATE TRAVEL/TRAINING MUST BE APPROVED BY DFA IGS/COMMITTEE.**

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Travel	\$0.00	\$0.00	\$0.00	na
Training	\$0.00	\$0.00	\$0.00	na
<b>Total Travel/Training</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**G. Capital Outlay:** List non-expendable items to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000.00 or more per item. Be specific and provide completed DFA/IGS inventory form after delivery.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Item	\$0.00	\$0.00	\$0.00	na
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**H. Other Expenses:**

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Item	\$0.00	\$0.00	\$0.00	na
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Total Project Budget</b>	<b>\$148,856.08</b>	<b>\$47,097.31</b>	<b>\$195,953.39</b>	
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Calculated Percent Based on Minimum Match Required: 24.03%

**PROJECT BUDGET & BUDGET NARRATIVE**

**Application Organization:** Stop DV  
**Project Title:** Domestic Violence Court Project  
**New Applicant:** Yes

**A. Salary:** List all positions for which funding is sought, include positions to be used as match. Include the number of hours worked per week, the salary rate, as well as a brief description of the job duties to be performed by each position.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Court Project Liaison	\$65,000.00	\$0.00	\$65,000.00	\$31.25/hour x 40 hours/week for 52 weeks.
Volunteer Advocate Hours: 260	\$0.00	\$5,111.60	\$5,111.60	260 volunteer hours

**B. EMPLOYER MANDATED BENEFITS:** Mandated Benefits include FICA, Worker's Compensation and State Unemployment. FICA is calculated at 7.65% of total salary. Worker's Compensation and State Unemployment rates are determined by the respective agencies. Federal reimbursement for Workers Compensation cannot exceed 5%. Federal reimbursement for SUI cannot exceed 3%.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
FICA @ 7.65% total salary	\$4,972.50	\$0.00	\$4,972.50	Social Security/Medicare (FICA) is 7.65% of
Workers Compensation	\$585.00	\$0.00	\$585.00	Worker's Compensation is .9% of Salary (calculate
State Unemployment	\$300.00	\$0.00	\$300.00	State Unemployment Insurance (SUI) is 3% of taxable wages
<b>Total Mandated Benefits</b>	<b>\$5,857.50</b>	<b>\$0.00</b>	<b>\$5,857.50</b>	

**C. EMPLOYER PROVIDED BENEFITS:** Include all other benefits offered to employee through group policies held by the applicant (i.e.: health insurance, retirement, etc.). Payments made directly to employees are not an allowable cost.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Health Insurance	\$0.00	\$0.00	\$0.00	
Dental Insurance	\$0.00	\$0.00	\$0.00	na
Life Insurance	\$0.00	\$0.00	\$0.00	na
Disability Insurance	\$0.00	\$0.00	\$0.00	na
Retirement	\$0.00	\$0.00	\$0.00	
Other	\$0.00	\$0.00	\$0.00	na
<b>Total Employer Benefits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**D. MAINTENANCE AND OPERATIONS:** Include items essential to the effective implementation of activities identified within this proposal (i.e. staff travel, telephone, office rental, office supplies; etc)

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Rent	\$0.00	\$8,880.00	\$8,880.00	\$740/month. County will provide 3 Furnished Offices with
Building Depreciation		\$0.00	\$0.00	na
Maint. & Operations	\$0.00	\$0.00	\$0.00	
Maint. & Operations	\$0.00	\$0.00	\$0.00	
Maint. & Operations	\$1,500.00	\$0.00	\$1,500.00	Purchase of Computers
Maint. & Operations	\$150.00	\$0.00	\$150.00	Purchase of Printers
Maint. & Operations	\$1,250.00	\$0.00	\$1,250.00	Office Supplies
Maint. & Operations	\$150.00	\$0.00	\$150.00	Purchase of Cell Phones
Maint. & Operations	\$810.00	\$0.00	\$810.00	Data Plan for Cell Phones
Maint. & Operations	\$902.73	\$1,750.00	\$2,652.73	Annual Audit
Maint. & Operations	\$250.00	\$0.00	\$250.00	Printing

Total Maint. and Operations	\$5,012.73	\$10,630.00	\$15,642.73	
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**E. PROFESSIONAL/CONTRACT SERVICES:** Include any professional service needed to ensure success of the project. (interpreters, therapists, legal representation, etc) For each consultant enter the name, service to be provided and hourly fee. Estimate time worked on the project. If **Contract Services** is used for **PERSONNEL** - use the **Personnel/Salary Category**, but list that they are **Contract Services**.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Service	\$360.00	\$0.00	\$360.00	Payroll Services
Service	\$0.00	\$5,871.60	\$5,871.60	Security provided by the Faulkner County Sheriff's Office
Service	\$0.00	\$8,031.89	\$8,031.89	Security provided by the Conway Police Department
<b>Total Professional/Contract Services</b>	\$360.00	\$13,903.49	\$14,263.49	

**F. Travel/Training:** Itemize travel expenses of project personnel by purpose. Training for personnel (**IN STATE ONLY**). **OUT OF STATE TRAVEL/TRAINING MUST BE APPROVED BY DFA IGS/COMMITTEE.**

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Travel	\$0.00	\$0.00	\$0.00	na
Training	\$0.00	\$0.00	\$0.00	na
<b>Total Travel/Training</b>	\$0.00	\$0.00	\$0.00	

**G. Capital Outlay:** List non-expendable items to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000.00 or more per item. Be specific and provide completed DFA/IGS inventory form after delivery.

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
Item	\$0.00	\$0.00	\$0.00	na
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

**H. Other Expenses:**

Budget Line Item	Federal Funds	Local Match	Project Total	Narrative Explanation of Budget Item
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Total Project Budget</b>	<b>\$76,230.23</b>	<b>\$29,645.09</b>	<b>\$105,875.32</b>	
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Calculated Percent Based on Minimum Match Required: 28%



STODV

FINANCIAL STATEMENTS

DECEMBER 31, 2019

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STATE OF CALIFORNIA  
COUNTY OF SAN DIEGO  
STODV  
FINANCIAL STATEMENTS  
DECEMBER 31, 2019

DECEMBER 31, 2019

**STOPDV**

**DECEMBER 31, 2019**

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# Conner & Sartain

CERTIFIED PUBLIC ACCOUNTANTS

985 CARSON COVE, SUITE C

P.O. BOX 2260

CONWAY, ARKANSAS 72033

Telephone: (501) 327-6688

Fax: (501) 327-6699

Board of Directors  
STOPDV  
Conway, Arkansas

## INDEPENDENT AUDITORS' REPORT

### *Report on the Financial Statements*

We have audited the accompanying financial statements of StopDV (a non-profit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities 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*

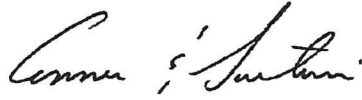
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 StopDV as of December 31, 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.



Conway, Arkansas  
November 11, 2020

STATE  
UNIVERSITY OF NEW YORK  
BUREAU OF STATISTICS

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STATE OF NEW YORK  
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ALBANY, N. Y.  
1917

**FINANCIAL STATEMENTS**

STATE OF NEW YORK  
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STATE OF NEW YORK  
BUREAU OF STATISTICS  
ALBANY, N. Y.  
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**STOPDV**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2019**

**ASSETS**

	<u>2019</u>
<b><u>Current Assets:</u></b>	
Cash and cash equivalents	\$ 9,537
Accounts receivable - grants - Note 4	<u>191,598</u>
Total Current Assets	<u>201,135</u>
Total Assets	<u><u>\$ 201,135</u></u>

**LIABILITIES AND NET ASSETS**

<b><u>Current Liabilities:</u></b>	
Accrued payroll expense	\$ 5,418
Arvest line of credit	26,320
Refundable advance - grants - Note 4	<u>174,631</u>
Total Current Liabilities	<u>206,369</u>
<b><u>Net Assets:</u></b>	
Without Donor Restrictions	(5,234)
With Donor Restrictions	<u>-</u>
Total Net Assets	<u>(5,234)</u>
Total Liabilities and Net Assets	<u><u>\$ 201,135</u></u>

The accompanying notes are an integral part of the financial statements.

Budget Categories	Current Allocations		
	\$250,000. Budget		
	Annual Expenditure	ARP Allocation	Funding from other sources
<b>Salaries</b>			
1. Court Liason 40 hrs/wl @31.25/hr	\$ 65,000.00	\$ 20,000.00	\$ 45,000.00
2. Protection Order Attorney 15 hrs./wk @\$34.85/hr	\$ 27,183.00		\$ 27,183.00
3. Crisis Intervention Specialist 40 hrs/wk \$19.23/hr	\$ 39,998.40		\$ 39,998.40
4. Compliance Court Attorney 40 hrs./wk @19.23/hr	\$ 39,998.40		\$ 39,998.40
5. Domestic Violence Court/ChildAdvocate 25 hrs.w	\$ 21,879.00		\$ 21,879.00
6. Volunteer Advocate Hours	\$ -		\$ -
<b>Total Salaries</b>	<b>\$ 194,058.10</b>	<b>\$ 20,000.00</b>	<b>\$ 174,058.10</b>
<b>Mandated Benefits</b>			
FICA @7.65% of Federal	\$ 14,845.50	\$ 1,530.00	\$ 13,315.50
Worker's Compensation @.77% of Federal	\$ 1,494.25	\$ 154.00	\$ 1,340.25
SUI @3%	\$ 1,500.00		\$ 1,500.00
<b>Total Mandated Benefits</b>	<b>\$ 17,839.75</b>	<b>\$ 1,684.00</b>	<b>\$ 16,155.75</b>
<b>Employer Benefits</b>			
Health Insurance	\$ 10,692.00	\$ 1,657.26	\$ 9,034.74
Retirement @5% for Employee 1,3,5	\$ 7,249.84		\$ 7,249.84
<b>Total Employer Benefits</b>	<b>\$ 17,941.84</b>	<b>\$ 1,657.26</b>	<b>\$ 16,284.58</b>
<b>Maintence &amp; Operations</b>			
Office Supplies	\$ 5,008.00	\$ 1,000.00	\$ 4,008.00
Printer Lease	\$ 2,390.00	\$ 725.00	\$ 1,665.00
Data Plan for Cell Phones	\$ 3,081.41		\$ 3,081.41
Office Equipment	\$ 4,750.00		\$ 4,750.00
<b>Total Maintence &amp; Operations</b>	<b>\$ 15,229.41</b>	<b>\$ 1,725.00</b>	<b>\$ 13,504.41</b>
<b>Professional/Contract Services</b>			
Payroll Services	\$ 660.00	\$ 660.00	
Annual Audit	\$ 2,000.00	\$ 2,000.00	
<b>Total Professional /Contract Services</b>	<b>\$ 2,660.00</b>	<b>\$ 2,660.00</b>	
<b>Other</b>			
Hotel/Gas Cards	\$ 2,270.20	\$ 2,270.20	
<b>Other</b>	<b>\$ 2,270.20</b>	<b>\$ 2,270.20</b>	
<b>Total STOP Project</b>	<b>\$ 250,000</b>	<b>\$ 29,996.40</b>	<b>\$ 220,003.60</b>





**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**NOTE 8 - CONCENTRATION RISKS:**

Risks are inherent when an entity receives a substantial amount of funding from specific grantors or contributors. Due to a recessive economy and the potential for budgetary restraints, it is difficult to assess the economic exposure relevant to the Organization.

**NOTE 9 - SUBSEQUENT EVENTS:**

No events occurring subsequent to year end, having a direct and material effect on the financial statements for the year ended December 31, 2021, have been determined as of November 17, 2021, the date of the audit report.

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**NOTE 4 - RECEIVABLES - GRANT AWARDS:**

Grant awards receivable are the remaining amounts of individual grant awards that are committed and measurable for specific grants which have not been received as of December 31, 2020 and 2019. Grant awards receivable amounted to \$184,787 and \$191,598, of which \$168,663 and \$174,631 were reflected as a refundable advance as of December 31, 2020 and 2019, respectively.

**NOTE 5 - RETIREMENT PLAN:**

The Organization began a Simple - IRA plan ("Plan") covering substantially all employees during the year ended December 31, 2020. Participants may elect to contribute to the Plan. The expenses for the year ended December 31, 2020 are \$6,260.

**NOTE 6 - NET ASSETS :**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor or funding source imposed restrictions. Accordingly, net assets of StopDV and changes, therein, are classified and reported as follows:

**Net Assets Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

**Net Assets With Donor Restrictions** – Net assets subject to donor (or certain grantor) 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, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**NOTE 7 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:**

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Organization has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

	<u>2020</u>	<u>2019</u>
Financial assets available within one year and free of donor restrictions:		
Cash and cash equivalents	\$ 14,203	\$ 9,537
Grants receivable	<u>184,787</u>	<u>191,598</u>
Available without restriction within one year	<u>\$ 198,990</u>	<u>\$ 201,135</u>

The Organization did not have any restricted assets that were not readily available within one year of the statement of financial position date to fund expenses.

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**NOTE 2 - FAIR VALUE OF FINANCIAL INSTRUMENTS:**

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1**        Quoted prices in active markets for identical assets or liabilities.
- Level 2**        Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3**        Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

Cash, cash equivalents and accounts receivable due in less than one year: The carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments.

Short-term debt: The fair value of the line of credit is based on its carrying amount.

**NOTE 3 - COLLATERALIZATION OF CASH BALANCES:**

	<u>2020</u>	<u>2019</u>
Cash in Bank, Fully Insured by FDIC	\$ 14,437	\$ 9,537
Cash in Bank, Collateralized	-	-
Cash in Bank, Uninsured, Uncollateralized	-	-
	<u>\$ 14,437</u>	<u>\$ 9,537</u>

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:**

**Nature of Activities**

StopDV (“Organization”) provides safety for the victims of domestic abuse and seeks to increase access to resources for survivors. The Organization is supported primarily through government and local grants and donor contributions.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Compensated Absences**

Employees of the Organization are entitled to paid vacations, sick days, and other time off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Organization’s policy is to recognize the costs of compensated absences when paid to employees.

**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.

**Contributed Services**

During the year ended December 31, 2020, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

**Income Taxes**

StopDV is a public charity that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state laws. As such, the Organization is required to file a Form 990, Informational Return, with the IRS on an annual basis.

The Organization has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 740 dealing with uncertainty in income taxes. Due to the Organization’s exempt status, no amounts have been recorded as a result of the adoption of Topic 740.

**STOPDV**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b><u>Cash Flows from Operating Activities:</u></b>		
Change in Net Assets	\$ 4,403	\$ (5,234)
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided (Used) by Operations:		
Increase (decrease) in accrued expenses	1,502	5,418
(Increase) decrease in accounts receivable	6,811	(191,598)
Increase (decrease) in refundable advance	(5,968)	174,631
Net Cash Provided (Used) by Operating Activities	6,748	(16,783)
<b><u>Cash Flows from Financing Activities:</u></b>		
Line of credit borrowings (repayments), net	(2,082)	26,320
Net Cash Used by Investing Activities	(2,082)	26,320
Net Increase (Decrease) in Cash	4,666	9,537
Cash - Beginning of Period	9,537	-
Cash - End of Period	\$ 14,203	\$ 9,537
<b><u>Supplemental Disclosures:</u></b>		
Cash paid during the year for:		
Interest	\$ 1,484	\$ 552
Taxes	\$ N/A	\$ N/A

The accompanying notes are an integral part of the financial statements.

STOPDV

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2020

	<u>Net Assets</u> <u>Without Donor</u> <u>Restrictions</u>	<u>Net Assets</u> <u>With Donor</u> <u>Restrictions</u>	<u>2020</u> <u>Total</u>	<u>2019</u> <u>Total</u>
<u>Revenue, Gains, and Other Support:</u>				
STOP grant income	-	\$ 214,254	\$ 214,254	\$ 50,455
Contribution income	7,267	-	7,267	1,794
Fundraiser income	4,461	-	4,461	-
Other income	750	-	750	-
Net assets released from restrictions:				
Satisfaction of program restrictions	214,254	(214,254)	-	-
Total Support and Revenue	226,732	-	226,732	52,249
<u>Expenses and Losses:</u>				
Program:				
Staff wages & benefits	184,640	-	184,640	48,187
Payroll taxes	14,598	-	14,598	5,165
General & administration	23,091	-	23,091	4,131
Total Expenses and Losses	222,329	-	222,329	57,483
Change in Net Assets	4,403	-	4,403	(5,234)
Net Assets at Beginning of Year	(5,234)	-	(5,234)	-
Net Assets at End of Year	\$ (831)	\$ -	\$ (831)	\$ (5,234)

The accompanying notes are an integral part of the financial statements.

**STOPDV**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2020**

<u>ASSETS</u>		
	2020	2019
<u>Current Assets:</u>		
Cash and cash equivalents	\$ 14,203	\$ 9,537
Accounts receivable - grants - Note 4	184,787	191,598
Total Current Assets	198,990	201,135
Total Assets	\$ 198,990	\$ 201,135
<u>LIABILITIES AND NET ASSETS</u>		
<u>Current Liabilities:</u>		
Accrued payroll expense	\$ 6,920	\$ 5,418
Arvest line of credit	24,238	26,320
Refundable advance - grants - Note 4	168,663	174,631
Total Current Liabilities	199,821	206,369
<u>Net Assets:</u>		
Without Donor Restrictions	(831)	(5,234)
With Donor Restrictions	-	-
Total Net Assets	(831)	(5,234)
Total Liabilities and Net Assets	\$ 198,990	\$ 201,135

The accompanying notes are an integral part of the financial statements.





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, including omissions, 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.

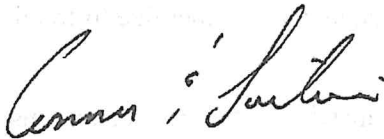
In performing an audit in accordance with generally accepted auditing standards, we:

- 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 StopDV'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 StopDV'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 StopDV's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 11, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Conway, Arkansas  
November 17, 2021

# Conner & Sartain

CERTIFIED PUBLIC ACCOUNTANTS

985 CARSON COVE, SUITE C

P.O. BOX 2260

CONWAY, ARKANSAS 72033

Telephone: (501) 327-6688

Fax: (501) 327-6699

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
StopDV  
Conway, Arkansas

### **Opinion**

We have audited the accompanying financial statements of StopDV (a non-profit organization), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of StopDV as of December 31, 2020, 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.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of StopDV 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 the 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 StopDV's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's 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 auditor's 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 will always detect a material misstatement when it exists. The risk of not detecting a material

**STOPDV**

**DECEMBER 31, 2020**

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09/10

STATE OF CALIFORNIA

OFFICE OF THE ATTORNEY GENERAL

1/27/2021

Dear Mr. [Name]:

I am writing to you regarding the [Subject].

The [Subject] is a [Description].

It is important that you understand the [Details].

Please contact me if you have any questions.

**STOPDV**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**NOTE 7 - CONCENTRATION RISKS:**

Risks are inherent when an entity receives a substantial amount of funding from specific grantors or contributors. Due to a recessive economy and the potential for budgetary restraints, it is difficult to assess the economic exposure relevant to the Organization.

**NOTE 8 - SUBSEQUENT EVENTS:**

The Organization has evaluated its December 31, 2019 financial statements for subsequent events occurring through the date the financial statements were issued. As of the date of the independent auditor's report, the COVID-19 pandemic has had an adverse impact on both domestic and global financial markets and operations. Management is unable to accurately predict how the COVID-19 pandemic will affect the results of the Organization's operations due to uncertainties surrounding the severity of the disease and the duration of the outbreak. However, it is presumed that the Organization's operations will be impacted though the potential impact is unknown at this time.

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**NOTE 4 - RECEIVABLES - GRANT AWARDS:**

Grant awards receivable are the remaining amounts of individual grant awards that are committed and measurable for specific grants which have not been received as of December 31, 2019. Grant awards receivable amounted to \$191,598, of which \$174,631 were reflected as a refundable advance as of December 31, 2019.

**NOTE 5 - NET ASSETS:**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor or funding source imposed restrictions. Accordingly, net assets of StopDV and changes, therein, are classified and reported as follows:

**Net Assets Without Donor Restrictions** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

**Net Assets With Donor Restrictions** – Net assets subject to donor (or certain grantor) 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, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:**

The Organization monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Organization has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

	<u>2019</u>
Financial assets available within one year and free of donor restrictions:	
Cash and cash equivalents	\$ 9,537
Grants receivable	<u>191,598</u>
Available without restriction within one year	<u>\$ 201,135</u>

The Organization did not have any restricted assets that were not readily available within one year of the statement of financial position date to fund expenses.

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**NOTE 2 - FAIR VALUE OF FINANCIAL INSTRUMENTS:**

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1**        Quoted prices in active markets for identical assets or liabilities.
- Level 2**        Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3**        Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

Cash, cash equivalents and accounts receivable due in less than one year: The carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments.

Short-term debt: The fair value of the line of credit is based on its carrying amount.

**NOTE 3 - COLLATERALIZATION OF CASH BALANCES:**

	<u>2019</u>
Cash in Bank, Fully Insured by FDIC	\$ 9,537
Cash in Bank, Collateralized	-
Cash in Bank, Uninsured, Uncollateralized	-
	<u>\$ 9,537</u>

**STOPDV**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:**

**Nature of Activities**

StopDV (“Organization”) provides safety for the victims of domestic abuse and seeks to increase access to resources for survivors. The Organization is supported primarily through government and local grants and donor contributions.

**Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Compensated Absences**

Employees of the Organization are entitled to paid vacations, sick days, and other time off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The Organization’s policy is to recognize the costs of compensated absences when paid to employees.

**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.

**Contributed Services**

During the year ended December 31, 2019, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

**Income Taxes**

StopDV is a public charity that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state laws. As such, the Organization is required to file a Form 990, Informational Return, with the IRS on an annual basis.

The Organization has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 740 dealing with uncertainty in income taxes. Due to the Organization’s exempt status, no amounts have been recorded as a result of the adoption of Topic 740.



**STOPDV**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2019**

	2019
<b><u>Cash Flows from Operating Activities:</u></b>	
Change in Net Assets	\$ (5,234)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operations:	
Increase (decrease) in accrued expenses	5,418
(Increase) decrease in accounts receivable	(191,598)
Increase (decrease) in refundable advance	174,631
Net Cash Provided (Used) by Operating Activities	(16,783)
<b><u>Cash Flows from Financing Activities:</u></b>	
Line of credit borrowings (repayments), net	26,320
Net Cash Used by Investing Activities	26,320
Net Increase (Decrease) in Cash	9,537
Cash - Beginning of Period	-
Cash - End of Period	\$ 9,537
<b><u>Supplemental Disclosures:</u></b>	
Cash paid during the year for:	
Interest	\$ 552
Taxes	\$ N/A

The accompanying notes are an integral part of the financial statements.

**STOPDV**

**STATEMENT OF ACTIVITIES**

**YEAR ENDED DECEMBER 31, 2019**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<u>Revenue, Gains, and Other Support:</u>			
STOP grant income	-	50,455	50,455
Contribution income	1,794	-	1,794
Net assets released from restrictions:			
Satisfaction of program restrictions	50,455	(50,455)	-
Total Support and Revenue	52,249	-	52,249
<u>Expenses and Losses:</u>			
Program:			
Staff wages & benefits	48,187	-	48,187
Payroll taxes	5,165	-	5,165
General & administration	4,131	-	4,131
Total Expenses and Losses	57,483	-	57,483
Change in Net Assets	(5,234)	-	(5,234)
Net Assets at Beginning of Year	-	-	-
Net Assets at End of Year	<u><u>(5,234)</u></u>	<u><u>-</u></u>	<u><u>(5,234)</u></u>

The accompanying notes are an integral part of the financial statements.