

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**

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FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Center for the Pacific-Asian Family, Inc.  
Los Angeles, California

### Report on the Financial Statements

We have audited the accompanying statements of financial position of Center for the Pacific-Asian Family, Inc. ("CPAF") as of June 30, 2015 and 2014, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended.

### 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 positions of CPAF as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity 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 statement of functional expenses, and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are 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 January 12, 2016 on our consideration of CPAF'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 CPAF's internal control over financial reporting and compliance.

*Choi, Kim & Park, LLP*

Los Angeles, California  
January 12, 2016

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2015 and 2014

**ASSETS**

	2015	2014
Current assets:		
Cash and cash equivalents (Notes 2 and 8)	\$ 921,962	\$ 786,023
Grant receivable (Note 2)	425,850	393,777
Other receivable	2,237	4,432
Deposit and prepaid expenses	17,324	23,943
Total current assets	1,367,373	1,208,175
Property, building and equipment, net (Notes 2 and 3)	1,380,206	1,430,912
Total assets	\$ 2,747,579	\$ 2,639,087

**LIABILITIES AND NET ASSETS**

Current liabilities:		
Accounts payable	\$ 42,951	\$ 32,879
Accrued expenses	126,137	100,634
Deferred revenue (Note 4)	127,639	78,525
Notes payable (Note 5)	73,656	98,780
Total current liabilities	370,383	310,818
Long term liabilities:		
Notes payable, net of current (Note 5)	598,726	779,099
Total long term liabilities	598,726	779,099
Total liabilities	969,109	1,089,917
Net assets:		
Unrestricted	1,778,470	1,544,495
Temporarily restricted net assets (Note 6)	-	4,675
Total net assets	1,778,470	1,549,170
Total liabilities and net assets	\$ 2,747,579	\$ 2,639,087

See auditor's report and accompanying notes to financial statements.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
Year Ended June 30, 2015 and Summarized total for 2014

	2015			2014
	Unrestricted	Temporarily Restricted	Total	Summarized Total
Revenue and support				
Federal awards	\$ 1,238,534	\$ -	\$ 1,238,534	\$ 1,205,755
State and local grants	515,879	-	515,879	416,624
Service payback revenue	215,028	-	215,028	98,780
Foundation grants	306,361	-	306,361	335,985
Contributions	968,775	-	968,775	480,264
Special events	165,920	-	165,920	116,947
Interest and other income	6,359	-	6,359	4,594
Net assets released from restrictions	4,675	(4,675)	-	-
Total revenue and support	<u>3,421,531</u>	<u>(4,675)</u>	<u>3,416,856</u>	<u>2,658,950</u>
Expenses				
Program expenses				
Emergency program	1,137,936	-	1,137,936	1,063,790
Transitional program	604,521	-	604,521	553,802
Community program	1,082,060	-	1,082,060	525,845
Total program expenses	<u>2,824,517</u>	<u>-</u>	<u>2,824,517</u>	<u>2,143,437</u>
Support services				
Development expenses				
Direct benefits to donors	37,896	-	37,889	49,167
Development expenses	87,455	-	87,462	108,396
Total development expenses	125,351	-	125,351	157,563
Management and general	237,688	-	237,688	231,719
Total support expenses	<u>363,039</u>	<u>-</u>	<u>363,039</u>	<u>389,282</u>
Total expenses	<u>3,187,556</u>	<u>-</u>	<u>3,187,556</u>	<u>2,532,719</u>
Change in net assets	233,975	(4,675)	229,300	126,231
Net assets, beginning of year	<u>1,544,495</u>	<u>4,675</u>	<u>1,549,170</u>	<u>1,422,939</u>
Net assets, end of year	<u>\$ 1,778,470</u>	<u>\$ -</u>	<u>\$ 1,778,470</u>	<u>\$ 1,549,170</u>

See auditor's report and accompanying notes to financial statements.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**STATEMENTS OF CASH FLOWS**  
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Change in net assets	\$ 229,300	\$ 126,231
Adjustments to reconcile net assets to net cash provided by (used in) operating activities:		
Service payback revenue	(215,028)	(98,780)
Interest accrued and tacked to the loan payable	9,532	9,254
Depreciation	103,317	103,413
(Increase) Decrease in:		
Grants receivable	(32,074)	(70,902)
Other receivable	2,195	57,306
Deposit and prepaid expenses	6,620	23,540
Increase (Decrease) in:		
Accounts payable	10,072	(23,673)
Accrued expenses and interest	25,511	5,078
Deferred revenue	49,114	(150,859)
Total adjustments	<u>(40,741)</u>	<u>(145,623)</u>
Net cash provided (used in) by operating activities	<u>188,559</u>	<u>(19,392)</u>
Cash flows from investing activities:		
Acquisition of property, plant and equipment	<u>(52,620)</u>	<u>(62,020)</u>
Net cash used in investing activities	<u>(52,620)</u>	<u>(62,020)</u>
Net increase (decrease) in cash and cash equivalents	135,939	(81,412)
Cash and cash equivalents, beginning of year	<u>786,023</u>	<u>867,435</u>
Cash and cash equivalents, end of year	<u>\$ 921,962</u>	<u>\$ 786,023</u>

See auditor's report and accompanying notes to financial statements.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
NOTES TO FINANCIAL STATEMENTS

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**Note 1 – General Information**

**Organization**

Established in 1978, Center for the Pacific-Asian Family, Inc. (CPAF) is a non-profit organization recognized nationally for its pioneering work to serve survivors of domestic violence and sexual assault in the Los Angeles Asian Pacific Islander (API) community. CPAF created the first multi-lingual 24-hour hotline for API survivors of domestic violence and sexual assault in the nation. In 1981, CPAF opened the first multi-lingual and multi-cultural Emergency Shelter in the nation to specialize in serving API survivors of domestic violence, and in 1998 opened a multi-lingual and multi-cultural Transitional Shelter to support survivors who want to establish independent, violence-free lives. In 2010, CPAF opened a walk-in Community Center to expand its advocacy, counseling and referral services. The Community Center serves as a base for CPAF's community outreach and engagement, including education, training and violence prevention programs.

**Programs**

CPAF's programs are sensitive to the cultural perspective of API communities and address the complex underlying causes of family violence and violence against women. All CPAF services are free and provided in more than 30 Asian and Pacific Islander languages.

**Emergency Program**

- 24 Hour Hotline and Intervention Services: CPAF responds to crisis-line calls in more than 30 API languages/dialects. Women and men experiencing sexual or domestic abuse receive immediate crisis management services, including safety planning, counseling, and referrals to medical, legal and other services. CPAF responds to more than 3,000 calls annually.
- Nonresidential Services: CPAF's Community Center, co-located with the Legal Aid Foundation of Los Angeles (LAFLA), provides services for survivors seeking legal aid, counseling, case management, information and referrals.
- Emergency Shelter: Survivors of domestic or sexual violence and their children stay in CPAF's safe and confidential 13-unit shelter facility for up to six months while recovering from trauma. During their stay, families are provided with basic needs (food, clothing, toiletries, etc.) and comprehensive case management, including crisis intervention counseling, financial literacy education and assistance with locating permanent or transitional housing.

**Transitional Program**

Survivors and children who want to establish their own non-violent households, independent of their abusers, often need a longer transition period than an emergency shelter can provide. CPAF has a safe and confidential 7-unit transitional shelter facility for families to live in for up to 12 months. Services include free childcare, financial support for education and training, counseling and emotional support, and assistance to find safe, permanent housing.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
NOTES TO FINANCIAL STATEMENTS

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**Note 1 – General Information (continued)**

Community Program

- Prevention & Community Education Programs: CPAF engages youth to explore the intersections of gender, culture, identity and the root causes of violence. CPAF provides monthly prevention workshops for teenagers and organizes an annual community event to mobilize youth to address intimate partner and family violence in their communities. CPAF also provides educational presentations to community associations, schools, and other groups to raise awareness of domestic violence and sexual assault in the API community.
- Outreach and Community Capacity Building: CPAF provides cultural competency workshops to frontline workers (law enforcement, healthcare providers, shelter and rape crisis center staff, etc.) who assist survivors of domestic violence and sexual assault. Domestic violence and sexual assault trainings are provided to service providers, faith leaders, and community leaders who assist Asian and Pacific Islander families. Broadcasts of CPAF's Public Service Announcements in English, Korean, Mandarin, Vietnamese and Tagalog on local TV, radio and online inform survivors of CPAF's services.

**Note 2 - Summary of Significant Accounting Policies**

This summary of significant accounting policies of CPAF is presented to assist in understanding CPAF's financial statements. The financial statements and notes are representations of CPAF's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are primarily used for depreciation and amortization, allowance for doubtful accounts. Actual results could differ from those estimates.

Revenue Recognition

Grants and other contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the nature of the restrictions.

All donor-restricted contributions are reported as an increase in temporarily restricted net assets. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. CPAF has implemented the policy to show restricted contributions whose restrictions are met in the same reporting period as unrestricted contributions.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
NOTES TO FINANCIAL STATEMENTS

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**Note 2 - Summary of Significant Accounting Policies (continued)**

Contributed Services

Contributed services that require specialized skills or services that would typically need to be purchased if not provided by contribution, are recognized as revenue. Contributed services totaling \$880,118 that met the criteria for the fiscal year ended June 30, 2015 included professional services for advertising and legal aid, as well as hotline counseling, interpretation and direct services to clients provided by CPAF volunteers. In addition to these specialized services, CPAF has many volunteers who assist with various aspects of the organization that do not meet the criteria for recognition of contributed services. These include outreach, fundraising, tutoring, ESL classes, music lessons, youth activities and other supportive services to clients.

Grants Receivable and Allowance for Doubtful Accounts

CPAF provides various services on behalf of governments and other not-for-profit organizations, and receives program service fees. CPAF considers amounts receivable from grantors including governments and other not-for-profit organizations to be fully collectible; accordingly, no allowance for doubtful accounts has been established.

Cash and Cash Equivalents

CPAF considers all highly liquid investments purchased with an original maturity of three months or less to be categorized as cash and cash equivalents. CPAF maintains its cash in bank accounts which, at times may exceed federally insured limits. CPAF has not experienced any losses in such accounts. Management believes CPAF is not exposed to any significant risk on cash balances.

Property Building and Equipment

Property and equipment are stated at cost. The building and improvements are depreciated on a straight-line basis over its estimated useful life of 30 years. Furniture, fixture and equipment are depreciated on a straight-line basis over 5 to 7 years. Maintenance and repairs that do not increase the estimated useful life of an asset are expensed as incurred.

Income Taxes

CPAF maintains a tax-exempt status under sections 501(c)(3) of the Internal Revenue Code and 23701(d) of the State of California, Revenue and Taxation Code. CPAF's form 990, Return of Organization Exempt from Income Taxes, for the years ended June 30, 2014, 2013 and 2012 are subject to examination by the IRS, generally for three years after they were filed. As required by the Income Taxes Topic for the FASB ASC, CPAF recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. CPAF does not believe its financial statements include any uncertain tax positions.

Accrued Vacation

Accumulated unpaid employee vacation benefits are recognized as liabilities of CPAF.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 2 - Summary of Significant Accounting Policies (continued)**

*Functional Allocation of Expenses*

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

*Fair Value of Financial Instruments*

CPAF's financial instruments, including cash and cash equivalents, grants receivable, accounts payable, accrued liabilities and deferred revenue are carried at cost, which approximates their fair value because of the short-term maturity of these instruments. The fair value of CPAF's debt approximates book value as of June 30, 2015. One loan from the Housing and Community Investment Department of the City of Los Angeles is a residual receipts loan, where the interest is accrued and rolled over annually and added to principal, so long as emergency shelter services are provided. The remaining loans with the Housing and Community Investment Department are service-payback loans, where the principal is repaid at a set annual rate by providing shelter services.

**Note 3 - Property Building and Equipment**

Property Building and equipment consist of the following as of June 30, 2015 and 2014:

	2015	2014
Land	\$ 319,754	\$ 319,754
Building	297,600	297,600
Building improvements	1,910,856	1,876,261
Equipment, furniture and fixtures	67,718	82,604
Vehicles	78,446	78,446
	2,674,374	2,654,665
Less: accumulated depreciation	(1,294,168)	(1,223,753)
Property Building and equipment, net	\$ 1,380,206	\$ 1,430,912

Total depreciation expense amounted to \$103,317 and \$103,413 for the years ended June 30, 2015 and 2014, respectively.

**Note 4 - Deferred Revenue**

CPAF provides various services on behalf of governments and other not-for-profit organizations, and receives program service fees. Program service fees are recognized in the period in which the services are rendered. Revenues should be recorded as deferred revenue to the extent that it has not been earned. Most program service fees are collected after the services are provided and the invoices are billed. Occasionally, grantors distribute the funds for their accounting periods, which does not correspond to CPAF's fiscal year. Deferred revenues of \$127,639 and \$78,525 were the amounts received but not earned yet as of June 30, 2015 and 2014, respectively.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 5 - Notes Payable**

The following is a summary of notes payable on June 30, 2015 and 2014:

	2015	2014
<p>Note payable to the City of Los Angeles and to be paid with 100% residual receipts including interest at 3.00% per annum maturing December 27, 2018 or longer, provided the project is feasible, as defined under the agreement; secured by Second Deed of Trust. Unpaid accrued interest is rolled over annually and added to principal.</p>	\$ 327,261	\$ 317,729
<p>Note payable to the City of Los Angeles for the development and rehabilitation of domestic violence shelter housing. These notes are as follows:</p> <p>The note, secured by First Deed of Trust, amounts to \$998,500 and is to be repaid by providing services at the rate of \$49,925 per year with no interest from the date of occupancy or completion, with no maturity date.</p>	237,144	287,069
<p>The note, secured by Second Deed of Trust, amounts to \$350,545 and is to be repaid by providing services at the rate of \$17,528 per year with no interest from the date of occupancy or completion, with no maturity date.</p>	83,256	100,784
<p>Note payable to the City of Los Angeles for the acquisition, predevelopment, and rehabilitation of transitional shelter housing. These notes are as follows:</p> <p>The note, secured by First Deed of Trust, amounts to \$502,486 and is to be repaid by providing services at the rate of \$25,124 per year with no interest from the date of occupancy or completion, with no maturity date.</p>	-	141,372
<p>The note, secured by Second Deed of Trust, amounts to \$124,081 and is to be repaid by providing services at the rate of \$6,204 per year with no interest from the date of occupancy or completion, with no maturity date.</p>	24,721	30,925
Total notes payable	672,382	877,879
Less: current portion	(73,656)	(98,780)
Notes payable, net of current	\$ 598,726	\$ 779,099

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 5 - Notes Payable (continued)**

The notes payable will mature as follows:

Years ending June 30,	Amount
2016	\$ 73,656
2017	73,656
2018	73,656
2019	400,822
2020 and thereafter	50,592
Total	\$ 672,382

Accrued interest for the City of L.A. Residual Receipts Loan as of June 30, 2015 and 2014 is as follows:

	2015	2014
Accrued interest – Beginning balance	\$ 167,729	\$ 158,475
Interest expense	9,532	9,254
Accrued interest – Ending balance	\$ 177,261	\$ 167,729

**Note 6 - Temporarily Restricted Net Assets**

CPAF receives contributions to which donor-imposed purpose restrictions apply. When CPAF incurs expenses for programs established upon receipt of the contributions, net assets are released from restrictions and reclassified from temporarily restricted to unrestricted net assets. The purpose restrictions of the contributions do not specify as to how expenditure amounts should be incurred, but to restrict CPAF to spend funds received for the directly related purposes of the programs. Temporarily restricted net assets as of June 30, 2015 and 2014 were \$0 and \$4,675.

**Note 7 - Retirement Plan**

CPAF has a defined contribution retirement plan covering employees who have completed 1 year or 1000 hours of service and who are at least 21 years of age. CPAF matches 1 to 1 on the first 1% of employee's wages, and 50% match for the next 2% - 6%, for a total maximum match of 3.5% of employee wages for the year ended June 30, 2015 and maximum match of 3% of the employee's wages for the year ended June 30, 2014. Effective January 1, 2015 CPAF changed its 403(b) plan to 401(k) and accordingly 403(b) plan was terminated effective April 1, 2015.

Plan expense for the years ended June 30, 2015 and 2014 was \$28,368 and \$19,900, respectively.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
NOTES TO FINANCIAL STATEMENTS

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**Note 8 - Concentration of Credit risk**

Beginning January 1, 2014, funds deposited in a noninterest-bearing transaction account (including an Interest on Lawyer Trust Account) no longer will receive unlimited deposit insurance coverage by the Federal Deposit Insurance Corporation (FDIC). All of a depositor's accounts at an insured depository institution, including all noninterest-bearing transaction accounts, will be insured by the FDIC up to the standard maximum deposit insurance amount (\$250,000), for each deposit insurance ownership category.

CPAF maintains its cash accounts with high quality insured depository financial institutions. As of June 30, 2015, cash balance exceeding the maximum insured amount totaled \$677,830. However, CPAF does not anticipate non-performance by the counter-party.

**Note 9 - Subsequent Events**

CPAF has evaluated all subsequent events to the balance sheet date of June 30, 2015 through the date that the financial statements were available to be issued, which was January 12, 2016, and has determined that there are no subsequent events that require disclosure under Financial Accounting Standards Board Accounting Standards Codification Topic 855, *Subsequent Event*.

## **SUPPLEMENTARY INFORMATION**

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2015

	Emergency Program	Transitional Program	Community Program	Management & General	Development	Total 2015	2014 Summarized Total
Salaries & Wages	500,430	292,444	316,432	141,941	58,991	1,310,238	1,215,675
Payroll Taxes	41,939	25,172	26,496	11,791	4,819	110,217	109,254
Employee Benefits	96,931	54,969	35,415	17,364	7,304	211,983	190,277
Program Related Contracts To Other Entities	-	19,526	68,729	-	-	88,255	42,229
In-kind Volunteer Services	59,083	16,952	6,023	-	-	82,058	94,929
Accounting & Audit Services	-	-	-	16,500	-	16,500	16,000
Consultants	8,250	3,038	10,268	7,425	226	29,207	55,907
Outreach & Promotion	-	-	563,442	894	3,546	567,882	151,547
Office Expenses	14,663	8,631	7,021	4,604	2,147	37,066	28,598
Technology & Equipment	14,246	6,697	6,653	8,181	4,977	40,754	41,980
Occupancy	63,479	27,756	6,212	2,916	1,171	101,534	111,040
Travel	11,298	7,350	10,915	1,396	676	31,635	26,231
Meetings, Conferences & Trainings	2,656	1,051	6,731	4,344	1,159	15,941	10,807
Shelter Supplies & Food	45,316	5,400	-	-	-	50,716	50,627
Program Activities	6,155	2,896	8,252	-	75	17,378	18,442
Client Assistance	181,292	93,760	-	-	-	275,052	161,747
Interest	9,532	-	-	-	-	9,532	9,254
Depreciation	68,891	30,302	-	4,125	-	103,318	103,413
Insurance	8,780	5,218	4,131	7,082	778	25,989	28,321
Taxes, Licenses & Fees	617	867	1,313	6,649	1,045	10,491	8,821
Other Expenses	4,375	2,489	4,025	2,488	551	13,928	8,453
Fundraising Expenses	-	-	-	-	37,889	37,889	49,167
<b>Total</b>	<b>1,137,933</b>	<b>604,518</b>	<b>1,082,058</b>	<b>237,700</b>	<b>125,354</b>	<b>3,187,563</b>	<b>2,532,719</b>

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF REVENUES AND EXPENDITURES**

	Emergency Program	Transitional Program	Community Program	Management & General	Development	Fixed Assets	Total 2015	2014 Summarized Total
<b>REVENUE AND SUPPORT</b>								
Federal Awards	\$ 624,784	\$ 354,856	\$ 258,894	\$ -	\$ -	\$ -	\$ 1,238,534	\$ 1,205,755
State & Local Awards	242,762	148,125	124,992	-	-	-	515,879	416,626
Service Payback Revenue						215,028	215,028	98,780
Private Awards	3,902	1,262	140,339	6,781	154,077	-	306,361	335,984
Contributions	230,188	98,968	568,427	-	71,199	-	968,782	480,264
Special Events	-	-	-	-	165,920	-	165,920	116,947
Interest & Other Income	-	-	6,330	29	-	-	6,359	4,594
<b>Total revenue and support</b>	<b>1,101,636</b>	<b>603,208</b>	<b>1,098,978</b>	<b>6,810</b>	<b>391,196</b>	<b>215,028</b>	<b>3,416,863</b>	<b>2,658,950</b>
Salaries & Wages	500,430	292,444	316,432	141,941	58,991	-	1,310,238	1,215,675
Payroll Taxes	41,939	25,172	26,496	11,791	4,819	-	110,217	109,254
Employee Benefits	96,931	54,969	35,415	17,364	7,304	-	211,983	190,277
Program Related Contracts To Other Entities	-	19,526	68,729	-	-	-	88,255	42,229
In-kind Volunteer Services	59,083	16,952	6,023	-	-	-	82,058	94,929
Accounting & Audit Services	-	-	-	16,500	-	-	16,500	16,000
Consultants	8,250	3,038	10,268	7,425	226	-	29,207	55,907
Outreach & Promotion	-	-	563,442	894	3,546	-	567,882	151,547
Office Expenses	14,663	8,631	7,021	4,604	2,147	-	37,066	28,598
Technology & Equipment	14,246	6,697	6,653	8,181	4,977	-	40,754	41,980
Occupancy	63,479	27,756	6,212	2,916	1,171	-	101,534	111,040
Travel	11,298	7,350	10,915	1,396	676	-	31,635	26,231
Meetings, Conferences & Trainings	2,656	1,051	6,731	4,344	1,159	-	15,941	10,807
Shelter Supplies & Food	45,316	5,400	-	-	-	-	50,716	50,627
Program Activities	6,155	2,896	8,252	-	75	-	17,378	18,442
Client Assistance	181,292	93,760	-	-	-	-	275,052	161,747
Interest	-	-	-	-	-	9,532	9,532	9,254
Depreciation	-	-	-	-	-	103,318	103,318	103,413
Insurance	8,780	5,218	4,131	7,082	778	-	25,989	28,321
Taxes, Licenses & Fees	617	867	1,313	6,649	1,045	-	10,491	8,821
Other Expenses	4,375	2,489	4,025	2,488	551	-	13,928	8,453
Fundraising Expenses	-	-	-	-	37,889	-	37,889	49,167
Program Administration Expenses	79,530	46,619	36,620	(169,429)	6,660	-	-	-
<b>Total</b>	<b>1,139,040</b>	<b>620,835</b>	<b>1,118,678</b>	<b>64,146</b>	<b>132,014</b>	<b>112,850</b>	<b>3,187,563</b>	<b>2,532,719</b>
<b>Net Income / (Loss)</b>	<b>\$ (37,404)</b>	<b>\$ (17,627)</b>	<b>\$ (19,700)</b>	<b>\$ (57,336)</b>	<b>\$ 259,182</b>	<b>\$ 102,178</b>	<b>\$ 229,300</b>	<b>\$ 126,231</b>

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
NOTES TO SCHEDULE OF REVENUES AND EXPENDITURES

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**Note 1 - Basis of Presentation**

The accompanying schedule of revenues and expenditures presents the revenues and expenditures based on the program activities while the schedule of functional expenses presents the expenses based on the organization unit – programs. In the schedule of revenues and expenditures, supporting expenses incurred for operating the programs are included in each program's expenditures. In the schedule of functional expenses, supporting expenses incurred for operating the programs are included in the management & general function expenses.

CPAF's loans with the City of Los Angeles Housing and Community Investment Department include service-payback loans, where the principal is repaid at a set annual rate by providing shelter services, and a residual receipts loan, where the interest is accrued and rolled over annually and added to principal. In the schedule of revenues and expenditures, service-payback revenue and the interest and depreciation expenses are grouped together under fixed asset column, and presented separately.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF CalOES GRANT REVENUES AND EXPENDITURES**  
Year Ended June 30, 2015

Grant No. DV14291001

Revenues \$409,328

Expenditures:	<u>7/1/14-6/30/15</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	299,871	-	20,002	319,873
Operating expenses	109,457	-	-	109,457
Equipment	-	-	-	-
	<u>409,328</u>	<u>-</u>	<u>20,002</u>	<u>429,330</u>

Grant No. RC13331001

Revenues \$19,921

Expenditures:	<u>7/1/14-8/31/14</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	18,703	-	2,963	21,666
Operating expenses	1,218	-	-	1,218
Equipment	-	-	-	-
	<u>19,921</u>	<u>-</u>	<u>2,963</u>	<u>22,884</u>

Grant No. RC14341001

Revenues \$99,955

Expenditures:	<u>9/1/14-6/30/15</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	92,426	-	24,392	116,818
Operating expenses	7,529	-	-	7,529
Equipment	-	-	-	-
	<u>99,955</u>	<u>-</u>	<u>24,392</u>	<u>124,347</u>

**REPORT IN ACCORDANCE  
WITH GOVERNMENT  
AUDITING STANDARDS**



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INDEPENDENT AUDITOR'S 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 Board of Directors  
Center for the Pacific-Asian Family, Inc.  
Los Angeles, California

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 the Pacific-Asian Family, Inc. ("CPAF"), which comprise the statement of financial position as of June 30, 2015 and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated January 12, 2016.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CPAF'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 CPAF's internal control. Accordingly, we do not express an opinion on the effectiveness of CPAF'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.



Owned Member  
**ALLIANCE**



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CPAF'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Choi, Kim & Park, LLP*

Los Angeles, California  
January 12, 2016

**REPORT IN ACCORDANCE  
WITH OMB A-133, Audits of  
States, Local Governments,  
And Non-Profit Organizations**



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR THE MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors  
Center for the Pacific-Asian Family, Inc.  
Los Angeles, California

**Report on Compliance for the Major Federal Program**

We have audited CPAF's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on CPAF's major federal program for the year ended June 30, 2015. CPAF's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for CPAF's major federal program 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 CPAF'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 the major federal program. However, our audit does not provide a legal determination of CPAF's compliance.



## Opinion on the Major Federal Program

In our opinion, CPAF complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2015.

## Report on Internal Control over Compliance

Management of CPAF 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 CPAF's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 CPAF'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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Choi, Kim & Park, LLP*

Los Angeles, California  
January 12, 2016

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2015

CFDA Federal Grantor / Pass-Through Grantor / Program	Agency Number	Award Number	Loan Funds	Federal Expenditures
<u>US Department of Housing &amp; Urban Development</u>				
Pass through:				
Housing and Community Investment Department				
Housing & Community Investment Block Grant	14.218*	C-93559	\$320,400	
Housing & Community Investment Block Grant	14.218*	C-94366	<u>24,721</u>	
			\$345,121	
Pass through:				
Housing and Community Investment Department				
Housing & Community Investment Block Grant	14.218*	123995		\$ 116,307
			\$345,121	\$ 116,307
Pass through:				
Los Angeles Homeless Services Authority				
Continuum of Care Program	14.267*	CA0363L9D001306		<u>124,195</u>
Total US Department of Housing & Urban Development			\$345,121	\$ 240,502
<u>US Department of Health &amp; Human Services</u>				
Pass through:				
California Office of Emergency Services				
Family Violence Prevention & Services	93.671	DV14291001		\$ 203,646
Pass through:				
California Department of Community Services and Development				
LA County Department of Public Social Services				
Community Services Block Grant	93.569*	4DVD1310PP		41,084
Pass through:				
California Department of Social Services				
LA County Department of Public Social Services				
Temporary Assistance for Needy Families	93.558	SSC-000009		116,475
Pass through:				
California Department of Public Health				
Epidemiology and Prevention for injury Control (EPIC) Branch				
Rape Prevention and Education Program	93.136	12-10370		8,346
Rape Prevention and Education Program	93.136	14-10651		<u>51,199</u>
Total US Department of Health & Human Services				\$ 420,750

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2015

CFDA Federal Grantor / Pass-Through Grantor / Program	Agency Number	Award Number	Loan Funds	Federal Expenditures
<u>US Department of Justice</u>				
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	2012-WH-AX-0004		\$ 144,420
Sexual Assault Services Culturally Specific Grant Program	16.017	2013-KS-AX-0001		91,275
Culturally and Linguistically Specific Grant Program	16.016	2013-UW-AX-0019		127,073
Pass through:				
California Office of Emergency Services				
Crime Victim Assistance	16.575	RC13331001		15,870
Crime Victim Assistance	16.575	RC14341001		78,270
Violence Against Women	16.588	RC14341001		3,682
Crime Victim Assistance	16.575	RC14291001		<u>5,660</u>
				\$ 103,482
Pass through:				
Legal Aid Foundation of Los Angeles				
Legal Assistance for Victims	16.524	2014-X0163-CA-WL		3,171
Office for Victims of Crime	16.582	2012-VF-GX-K021		19,275
Office for Victims of Crime	16.582	2012-VF-GX-K021		6,481
Asian Americans Advancing Justice, Los Angeles				
Legal Assistance for Victims	16.524	2010-WL-AX-0060		<u>14,953</u>
				\$ 43,880
Pass through:				
City of Los Angeles				
FY2014 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	C-125913		<u>986</u>
Total US Department of Justice				\$ 511,132
<u>US Department of Homeland Security</u>				
Pass through:				
Los Angeles Emergency Food & Shelter Local Program Board				
Emergency Food & Shelter National Board Prog.	97.024	Phase 31		<u>\$ 66,150</u>
Total Federal Awards			<u>\$345,121</u>	<u>\$ 1,238,534</u>

\* : Tested as Major Programs

Note - Basis of Presentation: The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of CPAF under programs of the federal government for the year ended June 30, 2015. The information in this schedule is presented in accordance with the

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2015

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requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of CPAF, it is not intended to and does not present the financial position, changes in net assets or cash flows of CPAF.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF EXPENDITURES OF STATE AND LOCAL AWARDS**  
Year Ended June 30, 2015

<u>Program – State &amp; Local Awards</u>	<u>Agency Number</u>	<u>Local Expenditures</u>
California Office of Emergency Services		
Statewide Domestic Violence Assistance Program	DV14291001	200,019
State Penalty Assessment Fund	RC13331001	4,046
State Penalty Assessment Fund	RC14341001	17,995
AB1733		
Special Services for Groups-CAPIT		18,782
Special Services for Groups-CAPIT		5,377
State of California Department of Education		
Little Tokyo Service Center		11,580
California Department of Public Health		
Domestic Violence and Teen Dating Violence Primary Prevention Projects	14-10184	69,152
County of Los Angeles - Department of Public Social Services		
Domestic Violence Shelter Based Program	SSC-000045 Shelter #1	69,482
Domestic Violence Shelter Based Program	SSC-000045 Shelter #2	69,482
City of Los Angeles – Housing and Community Investment Department		
General Funds	123995	<u>49,963</u>
Total State and Local Awards		<u>\$ 515,878</u>

Note – Basis of Presentation: The accompanying schedule of expenditures of state and local awards (the "Schedule") includes the state and local grant activity of CPAF under programs of the state and local government for the year ended June 30, 2015. Because the schedule presents only a selected portion of the operations of CPAF, it is not intended to and does not present the financial position, changes in net assets or cash flows of CPAF.

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2015

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness (es) identified? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

Significant deficiency (ies) identified not considered to be material weaknesses? \_\_\_\_\_ Yes \_\_\_X\_\_\_ None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

**Federal Awards**

Internal Control over major programs:

Material weakness (es) identified? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

Significant deficiency (ies) identified not considered to be material weaknesses? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-1 33, Section .510(a)? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No

**Identification of major programs:**

<b>CFDA Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.671	Family Violence Prevention and Services
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? \_\_\_X\_\_\_ Yes \_\_\_\_\_ No

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 2015

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. No Current Year Findings
2. No Prior Year findings

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None