

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.

FINANCIAL STATEMENTS

JUNE 30, 2017

(With Independent Auditors' Report Thereon)

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Center for the Pacific-Asian Family, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for the Pacific-Asian Family, Inc., 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.

INDEPENDENT AUDITORS' REPORT
(continued)

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Additionally, the accompanying schedules of revenues and expenditures, CalOES grant revenues and expenditures, state and local grants, and findings, questioned costs, and recommendations 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 December 20, 2017, on our consideration of Center for the Pacific-Asian Family, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for the Pacific-Asian Family, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

The financial statements of Center for the Pacific-Asian Family, Inc. as of June 30, 2016, were audited by other auditors whose report dated November 30, 2016, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has derived.



Pasadena, California
December 20, 2017

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017
WITH SUMMARIZED COMPARATIVE TOTALS AT JUNE 30, 2016

	ASSETS	
	2017	2016
Current assets:		
Cash and cash equivalents	\$ 1,227,701	\$ 1,040,315
Grants receivable	603,854	559,087
Other receivables	7,445	4,590
Deposit and prepaid expenses	43,762	20,214
Total current assets	1,882,762	1,624,206
Property, building, and equipment, net	2,808,254	1,354,017
Total assets	\$ 4,691,016	\$ 2,978,223

LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 50,523	\$ 41,107
Accrued liabilities	194,255	144,229
Notes payable, current portion	85,343	73,656
Total current liabilities	330,121	258,992
Long term liabilities:		
Notes payable, net of current portion	462,882	534,946
Total liabilities	793,003	793,938
Net assets:		
Unrestricted	3,708,192	2,041,883
Temporarily restricted net assets	189,821	142,402
Total net assets	3,898,013	2,184,285
Total liabilities and net assets	\$ 4,691,016	\$ 2,978,223

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2017
WITH SUMMARIZED COMPARATIVE TOTALS AT JUNE 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2017</u>	<u>2016</u>
Revenues and support				
Federal awards	\$ 1,661,098	\$ -	\$ 1,661,098	\$ 1,348,730
State and local grants	581,635	-	581,635	642,906
Service payback revenue	70,459	-	70,459	73,656
Private grants	-	738,550	738,550	511,162
Contributions	610,626	-	610,626	605,664
Donated property	1,450,000	-	1,450,000	-
Special events	233,726	-	233,726	291,317
Retirement of property, building, and equipment, net	(2,429)	-	(2,429)	-
Interest and other income	400	-	400	1,787
Net assets released from restriction	691,131	(691,131)	-	-
Total revenues and support	<u>5,296,646</u>	<u>47,419</u>	<u>5,344,065</u>	<u>3,475,222</u>
Expenses				
Program expenses				
Community programs	1,493,402	-	1,493,402	1,334,487
Shelter programs	1,537,065	-	1,537,065	1,290,547
Total program expenses	<u>3,030,467</u>	<u>-</u>	<u>3,030,467</u>	<u>2,625,034</u>
Support services				
Development expenses				
Direct benefits to donors	46,726	-	46,726	39,904
Development expenses	164,922	-	164,922	97,672
Total Development expenses	211,648	-	211,648	137,576
Management and general	388,222	-	388,222	306,797
Total support expenses	<u>599,870</u>	<u>-</u>	<u>599,870</u>	<u>444,373</u>
Total expenses	<u>3,630,337</u>	<u>-</u>	<u>3,630,337</u>	<u>3,069,407</u>
Change in net assets	1,666,309	47,419	1,713,728	405,815
Net assets - beginning of year	<u>2,041,883</u>	<u>142,402</u>	<u>2,184,285</u>	<u>1,778,470</u>
Net assets - end of year	<u>\$ 3,708,192</u>	<u>\$ 189,821</u>	<u>\$ 3,898,013</u>	<u>\$ 2,184,285</u>

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2017
WITH SUMMARIZED COMPARATIVE TOTALS AT JUNE 30, 2016

	<u>2017</u>	<u>2016</u>
Cash flows provided by (used for) operating activities		
Change in net assets	\$ 1,713,728	\$ 405,815
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Service payback revenue	(70,459)	(73,656)
Interest accrued and tacked to the loan payable	10,082	9,876
Retirement of property, building, and equipment, net	2,429	-
Depreciation	140,324	94,157
Donated property	(1,450,000)	-
Changes in:		
Grants receivable	(44,767)	(133,237)
Other receivable	(2,855)	(2,353)
Deposits and prepaid expenses	(23,548)	(2,890)
Accounts payable	9,416	(1,844)
Accrued expenses	50,026	18,092
Deferred revenue	-	(127,639)
	<u>334,376</u>	<u>186,321</u>
Net cash provided by operating activities	334,376	186,321
Cash flow used for investing activities		
Purchase of property, building and equipment	<u>(146,990)</u>	<u>(67,968)</u>
Net change in cash and cash equivalents	187,386	118,353
Cash and cash equivalents, beginning of year	<u>1,040,315</u>	<u>921,962</u>
Cash and cash equivalents, end of year	<u>\$ 1,227,701</u>	<u>\$ 1,040,315</u>

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENDITURES
JUNE 30, 2017
WITH SUMMARIZED COMPARATIVE TOTALS AT JUNE 30, 2016

	<u>Community Programs</u>	<u>Shelter Programs</u>	<u>Development</u>	<u>Management and General</u>	<u>2017</u>	<u>2016</u>
Salaries and wages	\$ 645,056	\$ 796,136	\$ 117,742	\$ 238,474	\$ 1,797,408	\$ 1,477,742
Payroll taxes	54,877	67,732	9,361	19,353	151,323	125,266
Employee benefits	67,469	144,160	10,189	31,587	253,405	223,837
In-kind volunteer services	42,394	-	-	-	42,394	32,812
Accounting and audit services	-	-	-	20,000	20,000	16,500
Payroll and retirement plan services	4,204	6,636	667	1,316	12,823	11,893
Consultants	8,464	5,917	-	580	14,961	20,144
Program related subcontracts	73,888	25,757	-	-	99,645	92,723
Outreach and promotion	403,391	-	3,630	-	407,021	376,517
Office expenses	18,179	26,538	3,682	9,577	57,976	44,644
Technology and equipment	34,795	16,420	6,877	14,914	73,006	43,657
Occupancy	47,171	129,256	7,379	15,811	199,617	99,281
Travel	22,403	10,521	362	699	33,985	49,400
Meetings, conferences, and trainings	4,539	675	1,853	7,007	14,074	18,105
Shelter supplies and food	521	32,526	-	-	33,047	29,086
Program activities	16,702	6,514	460	-	23,676	23,272
Client assistance	37,513	111,401	-	-	148,914	184,688
Interest	-	10,082	-	-	10,082	9,876
Depreciation	-	131,371	-	8,953	140,324	111,182
Insurance	7,754	12,172	1,213	8,038	29,177	27,152
Taxes, licenses, and fees	2,131	2,299	1,507	8,850	14,787	9,096
Fundraising expenses	-	-	46,726	-	46,726	39,904
Other	1,951	952	-	3,063	5,966	2,630
	<u>\$ 1,493,402</u>	<u>\$ 1,537,065</u>	<u>\$ 211,648</u>	<u>\$ 388,222</u>	<u>\$ 3,630,337</u>	
Total 2017 functional expenses						
% of total functional expenses	41%	42%	6%	11%	100%	
Total 2016 functional expenses	<u>\$ 1,334,487</u>	<u>\$ 1,290,547</u>	<u>\$ 137,576</u>	<u>\$ 306,797</u>		<u>\$ 3,069,407</u>
% of total functional expenses	43%	42%	5%	10%		100%

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

1. NATURE OF OPERATIONS

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 later 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.

Community Programs

- **24-hour Hotline:** CPAF operates the only 24-hour Asian and Pacific Islander (API)-language crisis hotline for survivors of domestic and sexual violence in Southern California, and the only rape crisis center tailored for API survivors state-wide. Women and men experiencing domestic or sexual abuse receive immediate crisis intervention services, including safety planning, counseling, and referrals to medical, legal and other services. CPAF responds to more than 4,500 calls annually.
- **Community Services:** CPAF provides walk-in services at its Community Center for survivors seeking counseling, case management, legal aid, information and referrals. CPAF also provides culturally responsive programs, such as trauma-informed yoga and community gardening in local communities to nurture healing in ways that are accessible both geographically and culturally to the communities we serve.
- **Prevention & Community Education:** CPAF engages youth to explore the intersections of gender, culture, identity and the root causes of violence. CPAF provides weekly 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, Tagalog and Thai on local TV, radio and online inform survivors of CPAF's services.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

1. NATURE OF OPERATIONS (continued)

Shelter Programs

- **Emergency Shelter:** CPAF operates the only emergency shelter in Southern California that specializes in addressing the needs of domestic violence survivors in the API community. Survivors of domestic or sexual violence and their children stay in CPAF's safe and confidential shelter facility for up to six months while they move from crisis to safety and healing. 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 Housing:** 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 two safe and confidential transitional shelter facilities for families to live in for up to 12 months. Services include counseling and emotional support, financial support for education and training, childcare, and assistance to locate safe, permanent housing. As of March 2017, CPAF operates 2 of only 3 transitional housing programs serving the API population in Southern California.

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 are 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 and 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 donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily restricted net assets, which represents cash from donors. 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.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

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 include professional services for advertising and legal aid, as well as hotline counseling, translation and direct services to clients provided by CPAF volunteers. Contributed services that met the criteria totaled \$547,993 for the fiscal year ended June 30, 2017, and are included in contributions on the statement of activities. 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, building, and equipment are stated at cost, or at fair value if donated, net of accumulated depreciation. Buildings and improvements are depreciated on a straight-line basis over their estimated useful lives 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.

During 2017, Asian Pacific Women's Center, a sister nonprofit organization that provided transitional housing for Asian Pacific Islander survivors of domestic violence, integrated with CPAF. As a result, CPAF now operates 2 of only 3 transitional housing programs servicing the API population in Southern California. The donated building was recorded at its estimated fair value \$1,450,000.

Deferred Rent

Office leases are accounted for as operating leases. Minimum annual rentals are recognized on straight-line basis over the lease term regardless of when payments are made. Deferred rent represents the amount that straight-line rent expenses exceeds rents currently due under the lease agreement.

Deferred rent of \$6,222 is included in accrued liabilities at June 30, 2017.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. As required by the Income Taxes Topic for the Financial Accounting Standard Boards Accounting Codification Standards (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.

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, other receivables, accounts payable, accrued liabilities, and notes payable are carried at cost, which approximates their fair value because of the short-term maturity of these instruments. The cost of CPAF's debt approximates fair value as of June 30, 2017. 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.

Recent Accounting Pronouncements

In May 2014, the FASB issued guidance that replaces the existing accounting standards for revenue recognition with a single comprehensive five-step model. The core principle is to recognize revenue upon the transfer of goods or services to customers at an amount that reflects the consideration expected to be received. Since its issuance, the FASB has amended several aspects of the new guidance, including provisions that address revenue recognition associated with the licensing of intellectual property. The new guidance, including the amendments, is effective for annual reporting periods beginning after December 15, 2018. The guidance may be adopted either by restating all years presented in the Company's financial statements or by recording the impact of adoption as an adjustment to retained earnings at the beginning of the year of adoption. CPAF does not believe the adoption of this pronouncement will have a material impact on the financial statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements (continued)

In February 2016, the FASB issued updated guidance on leases. The new standard requires all lessees to recognize a lease liability and a right-of-use asset, measured at the present value of the future minimum lease payments, at the lease commencement date. Lessor accounting remains largely unchanged under the new guidance. A modified retrospective approach should be applied for leases existing at the beginning of the earliest comparative period presented in the financial statements. The guidance is effective for annual and interim periods beginning after December 15, 2019, and early adoption is permitted. CPAF does not believe the adoption of this pronouncement will have a material impact on the financial statements.

In August 2016, the FASB issued ASU 2016-14, Presentation of Financial Statements for Not-for-Profit Entities. Under the new guidance, the existing three-category classification of net assets will be replaced with a simplified model that combines temporarily restricted and permanently restricted into a single category called donor restriction. The new standard is effective for fiscal years beginning after December 15, 2017. Early adoption is permitted. CPAF does not believe the adoption of this pronouncement will have a material impact on the financial statements.

Reclassifications

Certain amounts in the 2016 financial statements have been reclassified to conform to the 2017 presentation. There was no change in reported change in net assets.

3. PROPERTY, BUILDING, AND EQUIPMENT, NET

Property, building, and equipment consists of the following as of June 30, 2017:

Land	\$ 754,754
Building	1,312,600
Building improvements	2,103,945
Equipment, furniture, and fixtures	83,577
Vehicles	54,446
	4,309,322
Less: accumulated depreciation	(1,501,068)
Property, building, and equipment, net	\$ 2,808,254

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

4. NOTES PAYABLE

The following is a summary of notes payable on June 30, 2017:

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 a Deed of Trust. Unpaid accrued interest is rolled over annually and added to principal. Subsequent to year end, this loan was amended to alter the terms of the loan pay back. See Note 8. \$ 347,219

Notes payable to the City of Los Angeles for the development and rehabilitation of domestic violence shelter housing. These notes are as follows:

The note, secured by a First Deed of Trust on the shelter, 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. 137,294

The note, secured by a Second Deed of Trust on the shelter, 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. 48,202

Note payable to the City of Los Angeles for the acquisition, predevelopment, and rehabilitation of transitional shelter housing. The note, secured by a Second Deed of Trust on the shelter, 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. 15,510

Total notes payable	548,225
Less: current portion	(85,343)

Notes payable, net of current	\$ 462,882
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The notes payable will mature as follows:

Years ending June 30,	
2018	\$ 85,343
2019	85,343
2020	65,377
2021	11,686
2022	11,686
2023 and thereafter	288,790
Total	\$ 548,225

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017
(continued)

5. RETIREMENT PLAN

CPAF has a 401(k) plan covering employees who have completed 1 year or 1,000 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, 2017.

CPAF made matching contributions for the year ended June 30, 2017 of \$31,891.

6. COMMITMENTS AND CONTINGENCIES

CPAF leases office space through an operating lease expiring December 1, 2021.

For the year ending June 30,

2018	\$	85,527
2019		88,093
2020		90,736
2021		93,458
2022		43,051
		43,051
	\$	400,865

CPAF also leases space under operating leases on a month to month basis.

7. CONCENTRATION OF CREDIT RISK

CPAF maintains its cash accounts with high quality insured depository financial institutions. As of June 30, 2017, cash balance exceeding the maximum insured amount was \$945,632. However, CPAF does not anticipate non-performance by the counter-party.

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 20, 2017, which is the date the financial statements were available to be issued.

In October 2017, the note payable to the City of Los Angeles (Note 4) to be paid with 100% residual receipts, including interest at 3.00%, was amended to reflect a service payback of the note. Payback is to be based on CPAF providing eligible services, at a rate of \$11,686 annually (one-thirtieth of the total loan amount outstanding of \$350,589 at the time of the amendment), until the loan is paid off. Additionally, under the terms of the amendment, the Organization is allowed to reduce the outstanding loan balance by the amount of services provided, and properly documented, since the inception of the loan in 1989. Management is still determining the allowable amount of services to offset this note payable.

SUPPLEMENTARY INFORMATION

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF REVENUES AND EXPENDITURES
JUNE 30, 2017
WITH SUMMARIZED COMPARATIVE TOTALS AT JUNE 30, 2016

	Community Programs*	Shelter Programs*		Development	Management and General*	Fixed Assets*	Temporarily Restricted	2017	2016
		Emergency Shelter	Transitional Housing						
Revenue and Support									
Federal awards	\$ 615,504	\$ 498,059	\$ 388,189	\$ -	\$ 159,346	\$ -	\$ -	\$ 1,661,098	\$ 1,348,730
State and local awards	179,290	184,788	152,577	-	64,980	-	-	581,635	642,906
Service payback revenue	-	-	-	-	-	70,459	-	70,459	73,656
Private awards	-	-	-	-	-	-	738,550	738,550	511,162
Contributions	473,409	70,747	19,331	47,139	-	-	-	610,626	605,664
Donated property	-	-	-	-	-	1,450,000	-	1,450,000	-
Special events	-	-	-	233,726	-	-	-	233,726	291,317
Retirement of property, building and equipment, net	-	-	-	-	-	(2,429)	-	(2,429)	-
Interest and other income	400	-	-	-	-	-	-	400	1,787
Net assets released from restriction	213,400	96,640	98,586	115,383	167,122	-	(691,131)	-	-
Total revenue and support	1,482,003	850,234	658,683	396,248	391,448	1,518,030	47,419	5,344,065	3,475,222
Salaries and wages	645,056	446,618	349,518	117,742	238,474	-	-	1,797,408	1,477,742
Payroll taxes	54,877	38,080	29,652	9,361	19,353	-	-	151,323	125,266
Employee benefits	67,469	77,183	66,977	10,189	31,587	-	-	253,405	223,837
In-kind volunteer services	42,394	-	-	-	-	-	-	42,394	32,812
Accounting and audit services	-	-	-	-	20,000	-	-	20,000	16,500
Payroll and retirement plan services	4,204	3,867	2,769	667	1,316	-	-	12,823	11,893
Consultants	8,464	3,283	2,634	-	580	-	-	14,961	20,144
Program related subcontracts	73,888	-	25,757	-	-	-	-	99,645	92,723
Outreach and promotion	403,391	-	-	3,630	-	-	-	407,021	376,517
Office expenses	18,179	14,761	11,777	3,682	9,577	-	-	57,976	44,644
Technology and equipment	34,795	9,537	6,882	6,877	34,433	(19,518)	-	73,006	43,657
Occupancy	47,171	132,106	124,622	7,379	15,811	(127,472)	-	199,617	99,281
Travel	22,403	5,912	4,609	362	699	-	-	33,985	49,400
Meetings, conferences, and trainings	4,539	437	238	1,853	7,007	-	-	14,074	18,105
Shelter supplies and food	521	29,365	3,161	-	-	-	-	33,047	29,086
Program activities	16,702	4,817	1,697	460	-	-	-	23,676	23,272
Client assistance	37,513	77,245	34,156	-	-	-	-	148,914	184,688
Interest	-	-	-	-	-	10,082	-	10,082	9,876
Depreciation	-	-	-	-	-	140,324	-	140,324	111,182
Insurance	7,754	7,050	5,122	1,213	8,038	-	-	29,177	27,152
Taxes, licenses, and fees	2,131	1,466	833	1,507	8,850	-	-	14,787	9,096
Fundraising expenses	-	-	-	46,726	-	-	-	46,726	39,904
Other	1,951	-	952	-	3,063	-	-	5,966	2,630
Total functional expenses	1,493,402	851,727	671,356	211,648	398,788	3,416	-	3,630,337	3,069,407
Change in net assets	\$ (11,399)	\$ (1,493)	\$ (12,673)	\$ 184,600	\$ (7,340)	\$ 1,514,614	\$ 47,419	\$ 1,713,728	\$ 405,815

*See page 15, footnote 1.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTE TO SCHEDULE OF REVENUES AND EXPENDITURES
JUNE 30, 2017

1. BASIS OF PRESENTATION

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, donated property, capitalized fixed assets and the interest and depreciation expenses are grouped together under fixed asset column, and presented separately.

All net assets released from restriction are private grants received and used during the year ended June 30, 2017.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF CalOES GRANT REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2017

Grant Number DV15301001
Revenues \$20,000

Expenditures:	7/1/16-9/30/16	Cash Match	In-Kind Match	Total
Personal services	\$ -	\$ -	\$ -	\$ -
Operating expenses	20,000	-	-	20,000
Equipment	-	-	-	-
	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>

Grant Number DV16311001
Revenues \$434,630

Expenditures:	7/1/16-6/30/17	Cash Match	In-Kind Match	Total
Personal services	323,608	-	18,836	\$ 342,444
Operating expenses	111,022	-	1,362	112,384
Equipment	-	-	-	-
	<u>\$ 434,630</u>	<u>\$ -</u>	<u>\$ 20,198</u>	<u>\$ 454,828</u>

Grant Number RC15351001
Revenues \$28,611

Expenditures:	7/1/16-8/31/16	Cash Match	In-Kind Match	Total
Personal services	\$ 24,459	\$ -	\$ 4,560	\$ 29,019
Operating expenses	4,152	-	-	4,152
Equipment	-	-	-	-
	<u>\$ 28,611</u>	<u>\$ -</u>	<u>\$ 4,560</u>	<u>\$ 33,171</u>

Grant Number RC16361001
Revenues \$174,119

Expenditures:	9/1/16-6/30/17	Cash Match	In-Kind Match	Total
Personal services	\$ 141,498	\$ -	\$ 20,361	\$ 161,859
Operating expenses	32,621	-	-	32,621
Equipment	-	-	-	-
	<u>\$ 174,119</u>	<u>\$ -</u>	<u>\$ 20,361</u>	<u>\$ 194,480</u>

See Independent Auditors' Report

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF CalOES GRANT REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2017

Grant Number UV15011001
Revenues \$175,000

Expenditures:	<u>7/1/16-3/31/17</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	\$ 138,893	\$ -	\$ 3,000	\$ 141,893
Operating expenses	36,107	-	40,750	76,857
Equipment	-	-	-	-
	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ 43,750</u>	<u>\$ 218,750</u>

Grant Number UV16021001
Revenues \$44,189

Expenditures:	<u>4/1/17-6/30/17</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	\$ 32,670	\$ -	\$ 1,845	\$ 34,515
Operating expenses	11,519	-	61,125	72,644
Equipment	-	-	-	-
	<u>\$ 44,189</u>	<u>\$ -</u>	<u>\$ 62,970</u>	<u>\$ 107,159</u>

Grant Number XH16011001
Revenues \$38,222

Expenditures:	<u>7/1/16-6/30/17</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services	\$ 32,622	\$ 11,406	\$ -	\$ 44,028
Operating expenses	5,600	-	7,198	12,798
Equipment	-	-	-	-
	<u>\$ 38,222</u>	<u>\$ 11,406</u>	<u>\$ 7,198</u>	<u>\$ 56,826</u>

See Independent Auditors' Report

**REPORT IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of
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. (the Organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2017.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)**

Purpose of this Report

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

AKG, LLP

Pasadena, California
December 20, 2017

**REPORT IN ACCORDANCE WITH TITLE 2 U.S. CODE OF
FEDERAL REGULATION PART 200, UNIFORM
ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES,
AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS**

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

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

Report on Compliance for Each Major Federal Program

We have audited Center for the Pacific-Asian Family, Inc. (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2017. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Report on Internal Control over Compliance (continued)

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

NRG, LLP

Pasadena, California
December 20, 2017

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2017**

CFDA Grantor / Pass-Through Grantor / Program	CFDA Number	Award Number	Loan Funds	Subrecipient Expenditures	Expenditures
US Department of Housing & Urban Development					
Housing and Community Investment Department Cluster					
Pass Through:					
Housing and Community Investment Department					
Community Development Block Grant/Entitlement Grants	14.218	C-93559	\$ 185,494	-	-
Community Development Block Grant/Entitlement Grants	14.218	C-94366	15,510	-	-
			201,004	-	-
Pass Through:					
Housing and Community Investment Department					
Community Development Block Grant/Entitlement Grants	14.218	C-128236	-	-	\$ 114,497
Total - Housing and Community Investment Department Cluster					
			-	-	114,497
Pass Through:					
Los Angeles Homeless Services Authority					
Continuum of Care Program	14.267	CA0363L9D001508	-	-	121,480
Continuum of Care Program	14.267	CA0341L9D001508	-	-	24,832
Continuum of Care Program	14.267	CA0341L9D001609	-	-	27,163
Total - Los Angeles Homeless Services Authority					
			-	-	173,475
Total US Department of Housing & Urban Development					
			201,004	-	287,972
US Department of Health & Human Services					
Pass Through:					
California Department of Community Services and Development					
LA County Department of Public Social Services					
Community Services Block Grant	93.569	4DVD1310PP	-	-	26,595
Community Services Block Grant	93.569	4DVD1310PP	-	-	39,055
Total - California Department of Community Services and Development					
			-	-	65,650
Pass Through:					
California Department of Social Services					
LA County Department of Public Social Services					
Temporary Assistance for Needy Families	93.558	DVSS16-007	-	-	49,218
Pass Through:					
Department of Children & Family Services					
Special Services for Groups					
Prevention & Aftercare Services	93.556	2015-01-18	-	-	1,612
Pass Through:					
California Department of Public Health					
Epidemiology and Prevention for Injury Control (EPIC) Branch					
Rape Prevention and Education Program	93.136	14-10651	-	-	47,334
Rape Prevention and Education Program	93.136	14-10651	-	-	33,708
Total - California Department of Public Health					
			-	-	81,042
Total US Department of Health & Human Services					
			-	-	197,522
US Department of Justice - Office on Violence Against Women					
Transitional Housing Assistance for Victims of Domestic Violence					
Dating Violence, Stalking, or Sexual Assault	16.736	2015-WH-AX-0010	-	\$ 25,757	88,576

See Independent Auditors' Report

**CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2017**

CFDA Grantor / Pass-Through Grantor / Program	CFDA Number	Award Number	Loan Funds	Subrecipient Expenditures	Expenditures
US Department of Justice - Office on Violence Against Women (Continued)					
Sexual Assault Services Culturally Specific Program	16.017	2013-KS-AX-0001	-	-	14,828
Sexual Assault Services Culturally Specific Program	16.023	2016-KS-AX-0003	-	-	74,697
Culturally and Linguistically Specific Services Program	16.016	2015-UW-AX-0005	-	57,888	137,842
Pass Through:					
Legal Aid Foundation of Los Angeles					
Legal Assistance for Victims	16.524	2014-X0163-CA-WL	-	-	7,624
City of Los Angeles Mayor's Office of Homeland Security & Public Safety					
FY2014 Grants to Encourage Arrest Policies and					
Enforcement of Protection Orders Program	16.590	C-125913	-	-	50,650
Total US Department of Justice - Office on Violence Against Women			-	83,645	374,217
US Department of Justice - Office on Victims of Crime					
Pass Through:					
Legal Aid Foundation of Los Angeles					
Crime Victim Assistance/Discretionary Grants	16.582	2012-VF-GX-K021	-	-	14,652
Crime Victim Assistance/Discretionary Grants	16.582	2012-VF-GX-K021	-	-	2,500
Total - Legal Aid Foundation of Los Angeles			-	-	17,152
Pass Through:					
California Office of Emergency Services					
Rape Crisis Program					
Sexual Assault Services Formula Grant Program	16.017	RC15351001	-	-	3,403
Victims of Crime Act Victim Assistance	16.575	RC15351001	-	-	22,006
Victims of Crime Act Victim Assistance	16.575	RC15351001	-	-	156,666
Domestic Violence Assistance Program					
Victims of Crime Act Victim Assistance	16.575	DV16311001	-	-	283,695
Unserved / Underserved Victim Advocacy & Outreach Program					
Victims of Crime Act Victim Assistance	16.575	UV15011001	-	-	175,000
Victims of Crime Act Victim Assistance	16.575	UV16021001	-	-	44,189
Transitional Housing Program					
Victims of Crime Act Victim Assistance	16.575	XH16011001	-	-	38,222
City of Los Angeles Office of the City Attorney					
City of Los Angeles County Victim Services Program					
Victims of Crime Act Victim Assistance	16.575	C-128801	-	-	51,213
My Sister's House					
Victims of Crime Act Victim Assistance	16.575		-	-	7,770
Total - Victims of Crime Act Victim Assistance			-	-	778,761
Pass Through:					
Pennsylvania Coalition Against Rape					
Crime Victim Assistance/Discretionary Grants	16.582		-	-	2,071
Total US Department of Justice - Office on Victims of Crime			-	-	801,387
Total Federal Awards			201,004	83,645	1,661,098

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards ("SEFA") includes federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget (OMB) Compliance Supplement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Compliance Supplement, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass through entity identifying numbers are presented where available.

3. INDIRECT COST RATE

The Organization did not elect to use the 10% de minimis indirect cost rate.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC
SCHEDULE OF EXPENDITURES OF STATE & LOCAL AWARDS
YEAR ENDED JUNE 30, 2017

<u>Grantor / Pass-Through Grantor / Program</u>	<u>Agency Number</u>	<u>Award Number</u>	<u>Loan Funds</u>	<u>Expenditures</u>
California Office of Emergency Services				
Statewide Domestic Violence Assistance Program		DV15301001		20,000
Statewide Domestic Violence Assistance Program		DV16311001		150,935
State Penalty Assessment Fund		RC15351001		3,202
State Penalty Assessment Fund		RC16361001		14,477
California Sexual Violence Victim Services Fund		RC16361001		2,976
AB1733				
Los Angeles County Department of Children & Family Services				
Special Services for Groups				
Child Abuse Prevention, Intervention and Treatment Program		2015-01-61		18,174
Child Abuse Prevention, Intervention and Treatment Program		2015-01-61		16,592
Los Angeles County Department of Mental Health				
Special Services for Groups				
Prevention and Early Intervention Community Outreach Services				580
California Department of Education				
Little Tokyo Service Center				5,792
California Department of Public Health				
Safe and Active Communities Branch, Violence Prevention Unit				
Domestic Violence and Teen Dating Violence Primary Prevention		14-10184		73,116
County of Los Angeles Department of Public Social Services				
Domestic Violence Shelter Based Program		SSC-00045 (Shelter 1)		65,517
Domestic Violence Shelter Based Program		SSC-00045 (Shelter 2)		65,517
City of Los Angeles Housing & Community Investment Department				
General Funds		C-128236		144,757
Total State & Local Awards				<u><u>581,635</u></u>

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
JUNE 30, 2017

I. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statements of Center for the Pacific-Asian Family, Inc. (Organization).
2. No significant deficiencies relating to the audit of the financial statements are reported in the independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Organization, which would be required to be reported in accordance with Government Auditing Standards, were disclosed in the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the independent auditors' report on compliance for each major program and on internal control over compliance required by Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for the Organization expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with the Uniform Guidance are reported in this schedule.
7. Major programs:
 - United States Department of Housing and Urban Development – Housing and Community Investment Department Cluster – CFDA #14.218
 - United States Department of Housing and Urban Development Grants – CFDA #14.267
 - United States Department of Justice – Office on Violence Against Women Grants – CFDA #16.736, 16.017, 16.023, 16.016, 16.524, 16.590
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The Organization was determined to be a low-risk auditee.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
JUNE 30, 2017
(Continued)

II. FINDINGS – FINANCIAL STATEMENT AUDIT / QUESTIONED COSTS / RECOMMENDATIONS

None

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
JUNE 30, 2017
(Continued)

III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
JUNE 30, 2017
(Continued)

IV. PRIOR AUDIT FINDINGS

None