

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.

FINANCIAL STATEMENTS

JUNE 30, 2021

(with summarized information for the year ended June 30, 2020)

(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, 2021, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for 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 grant revenues and expenditures, expenditures of federal awards, expenditures of state & local awards, 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 21, 2021, 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

We have previously audited Center for the Pacific-Asian Family, Inc.'s financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated February 24, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.



Pasadena, California
December 21, 2021

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
WITH SUMMARIZED COMPARATIVE TOTALS AS OF JUNE 30, 2020

ASSETS		2021	2020
Current assets:			
Cash and cash equivalents			
Cash and cash equivalents	\$	1,998,203	\$ 1,723,711
Board-designated operating reserve		800,000	800,000
Total cash and cash equivalents		2,798,203	2,523,711
Grants receivable		816,866	774,277
Other receivables		23,283	14,673
Deposit and prepaid expenses		45,662	48,657
Total current assets		3,684,014	3,361,318
Property, building, and equipment, net		2,861,884	2,940,799
Total assets	\$	6,545,898	\$ 6,302,117
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	\$	103,282	\$ 119,073
Accrued liabilities		237,959	279,404
Note payable, current portion		3,096	6,204
Total current liabilities		344,337	404,681
Long term liabilities:			
Note payable - SBA PPP loan		592,459	501,939
Note payable, net of current portion		-	3,096
Total long term liabilities:		592,459	505,035
Total liabilities		936,796	909,716
Net assets:			
Without donor restrictions			
Invested in property, building, and equipment, net of			
note payable		2,858,788	2,931,499
Board-designated operating reserve		800,000	800,000
Undesignated operating funds		1,647,074	1,380,300
Total without donor restrictions		5,305,862	5,111,799
With donor restrictions		303,240	280,602
Total net assets		5,609,102	5,392,401
Total liabilities and net assets	\$	6,545,898	\$ 6,302,117

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2021	2020
Revenues and support				
Federal awards	\$ 2,468,525	\$ -	\$ 2,468,525	\$ 2,456,582
State and local grants	646,719	-	646,719	610,731
Service payback revenue	6,204	-	6,204	56,795
Private grants	312,500	337,500	650,000	762,152
Contributions	661,439	-	661,439	488,261
Special events	37,291	-	37,291	173,240
Other income - SBA PPP loan (Note 6)	505,182	-	505,182	-
Retirement of property, building, and equipment, net	-	-	-	(2,677)
Interest and other income	12,161	-	12,161	9,970
Net assets released from restriction	314,862	(314,862)	-	-
Total revenues and support	4,964,883	22,638	4,987,521	4,555,054
Expenses				
Program expenses				
Community programs	1,654,608	-	1,654,608	1,466,256
Shelter programs	2,278,402	-	2,278,402	2,161,441
Total program expenses	3,933,010	-	3,933,010	3,627,697
Support services				
Development expenses				
Direct benefits to donors	2,461	-	2,461	56,047
Development expenses	112,653	-	112,653	168,777
Total development expenses	115,114	-	115,114	224,824
Management and general	722,696	-	722,696	582,292
Total support expenses	837,810	-	837,810	807,116
Total expenses	4,770,820	-	4,770,820	4,434,813
Change in net assets	194,063	22,638	216,701	120,241
Net assets - beginning of year	5,111,799	280,602	5,392,401	5,272,160
Net assets - end of year	\$ 5,305,862	\$ 303,240	\$ 5,609,102	\$ 5,392,401

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021
WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	Community Programs	Shelter Programs	Development	Management and General	2021	2020
Salaries and wages	\$ 990,448	\$ 1,180,075	\$ 79,744	\$ 499,017	\$ 2,749,284	\$ 2,412,128
Payroll taxes	76,802	92,963	6,214	39,001	214,980	191,704
Employee benefits	114,320	198,064	3,476	58,956	374,816	366,840
In-kind volunteer services	35,806	-	-	-	35,806	49,924
Accounting and audit services	-	-	-	31,674	31,674	25,500
Payroll and retirement plan services	7,137	9,387	438	3,395	20,357	18,427
Consultants	23,364	7,200	6,581	700	37,845	9,225
Program related subcontracts	12,271	27,435	-	-	39,706	62,865
Outreach and promotion	2,369	-	-	-	2,369	3,241
Office expenses	949	13,881	256	3,065	18,151	26,397
Communications and technology	38,658	53,813	9,165	24,700	126,336	217,547
Occupancy	61,042	152,846	3,358	32,790	250,036	317,041
Travel	545	7,331	48	450	8,374	26,693
Meetings, conferences, and trainings	3,794	2,288	713	3,722	10,517	15,177
Shelter supplies and food	-	60,121	-	-	60,121	44,388
Program activities	18,003	14,220	-	-	32,223	40,506
Client assistance	144,636	132,307	-	-	276,943	67,475
In-kind publicity and advertising	72,900	-	-	-	72,900	76,200
In-kind legal aid services for clients	29,706	116,544	-	-	146,250	169,138
Donated supplies and materials	-	25,933	-	-	25,933	25,676
Interest	-	-	-	4,394	4,394	1,539
Depreciation	-	163,728	-	3,076	166,804	156,991
Insurance	13,516	17,991	820	16,561	48,888	37,783
Taxes, licenses, and fees	5,712	2,275	1,840	1,020	10,847	13,079
Fundraising expenses	-	-	2,461	-	2,461	56,047
Other	2,630	-	-	175	2,805	3,282
Total 2021 functional expenses	\$ 1,654,608	\$ 2,278,402	\$ 115,114	\$ 722,696	\$ 4,770,820	
% of total functional expenses	35%	48%	2%	15%	100%	
Total 2020 functional expenses	\$ 1,466,256	\$ 2,161,441	\$ 224,824	\$ 582,292		\$ 4,434,813
% of total functional expenses	33%	49%	5%	13%		100%

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021
WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>	<u>2020</u>
Cash flows provided by operating activities		
Change in net assets	\$ 216,701	\$ 120,241
Adjustments to reconcile change in net assets to net cash flows (used for) provided by operating activities		
Service payback revenue	(6,204)	(56,795)
Interest accrued and included in note payable - SBA PPP loan	4,394	1,539
Other income - SBA PPP loan	(505,182)	-
Retirement of property, building, and equipment, net	-	2,677
Depreciation	166,804	156,991
Changes in:		
Grants receivable	(42,589)	30,958
Other receivables	(8,610)	7,225
Deposit and prepaid expenses	2,995	(1,150)
Accounts payable	(15,791)	74,649
Accrued liabilities	(41,446)	52,223
Net cash flows (used for) provided by operating activities	<u>(228,928)</u>	<u>388,558</u>
Cash flows used for investing activities		
Purchase of property, building, and equipment	<u>(87,888)</u>	<u>(38,781)</u>
Net cash flows used for investing activities	<u>(87,888)</u>	<u>(38,781)</u>
Cash flows provided by financing activities		
Proceeds from note payable - SBA PPP loan	<u>591,308</u>	<u>500,400</u>
Net cash flows provided by financing activities	<u>591,308</u>	<u>500,400</u>
Net change in cash and cash equivalents	274,492	850,177
Cash and cash equivalents, beginning of year	<u>2,523,711</u>	<u>1,673,534</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,798,203</u></u>	<u><u>\$ 2,523,711</u></u>

The accompanying notes are an integral part of these statements.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. NATURE OF OPERATIONS

Organization

Established in 1978, Center for the Pacific-Asian Family, Inc. (CPAF) (the Organization) 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 and 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, and in 1981, opened the first multi-lingual and multi-cultural Emergency Shelter in the nation to specialize in serving API survivors of domestic violence. CPAF expanded its programs to include a multi-lingual and multi-cultural Transitional Shelter to support survivors who wanted to establish independent, violence-free lives. CPAF's walk-in Community Center was established in 2010 and expanded CPAF's advocacy, counseling, and referral services for non-shelter clients. CPAF's Community Center serves as a base for CPAF's community engagement programs, which are based in principles of non-violence and include education, training, and violence prevention programs with youth and adults.

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 API languages. While CPAF's multi-lingual and multi-cultural services fulfill a critical need for the API community, CPAF also frequently works with clients and survivors from other racial and ethnic communities.

Community Programs

- **24-hour Helpline:** 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 statewide tailored for API survivors. Callers receive immediate crisis intervention services, including safety planning, counseling, and referrals to medical, legal, and other services. CPAF responds to thousands of calls each year.
- **Community Services:** CPAF provides walk-in services for survivors seeking counseling, case management, legal aid, information, and referrals. CPAF also provides culturally relevant programs to nurture healing in ways that are accessible both geographically and culturally to the communities we serve.
- **Prevention & Community Education:** CPAF's culturally-grounded prevention program partners with schools and youth-serving organizations in the API community to engage and mobilize youth to prevent intimate partner violence and sexual violence amongst friends and family. CPAF engages youth aged 10-18 in a year-long school-based program to learn the concept of healthy relationships, consent, and boundaries.
- **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 API families.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(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 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 operates two transitional shelters in Los Angeles County, providing safe and confidential housing for up to 12 months. Survivors receive counseling, case management, parenting classes, life-skills classes, as well as linkages to permanent affordable housing options and job opportunities. Children are provided with counseling, academic and emotional support, and recreational activities aimed at enhancing protective factors and reducing risk factors.

COVID-19 Pandemic

As an organization providing shelter and services to survivors of domestic and sexual violence, CPAF was designated an essential organization and continued to operate during the COVID-19 pandemic. Domestic violence during the pandemic has been a crisis within a crisis, when being at home is anything but safe for those who are experiencing abuse. Due to sheltering at home, survivors are more closely watched and have fewer opportunities to call and flee. On the crisis hotline, calls are longer with more intensive experiences of trauma, and need is more urgent.

In March 2020, almost overnight, CPAF staff transitioned to remote work to handle hotline calls, hotline appointments, and other services. For staff whose duties in the shelter meant remote work was not possible, their onsite schedules were reduced to accommodate physical distancing and also to protect staff who had pre-existing conditions. Prevention and outreach programs switched to virtual spaces, including CPAF's 65-hour advocate training and CPAF's healthy relationship youth programs, which offered a way that socially isolated youth could connect with each other and adult allies. Participation in some virtual programs increased, with geographic distance no longer a limiting factor.

Through a partnership with the City of LA Mayor's Office, CPAF participated in Project Safe Haven which was, in effect, a "pop-up shelter" with case management, counseling, and other support provided to survivors needing immediate assistance while our shelters were at capacity. To meet the increased demand for safe space, CPAF provided services to dozens of individuals and families, in addition to the families that were being served at CPAF's emergency shelter and two transitional shelters.

As the effects of the pandemic begin to subside, there have been growing opportunities for renewed in-person interactions with community members, especially as part of CPAF's prevention and community education program.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

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.

Basis of Presentation

The financial statement presentation is in accordance with Financial Accounting Standard Boards Accounting Codification Standards (FASB ASC) 958, Not-for-Profit Entities, as amended by Accounting Standards Update (ASU) 2016-14. Under FASB ASC 958, as amended, CPAF is required to report information regarding its financial position and activities according to two classes of net assets: those without donor restrictions and those with donor restrictions.

Net assets without donor restrictions are those net assets that are not subject to donor imposed restrictions. The net assets of the Board-Designated Operating Reserve (Note 3) are also included within net assets without donor restrictions.

Net assets with donor restrictions are subject to donor stipulations that limit the use of their contributions. Donor restrictions may result in temporarily restricted net assets, where the use of contributions is limited by donor-imposed stipulations that either expire by the passage of time or when used for specific purposes. Donor restrictions may also result in permanently restricted net assets, where the donor stipulations neither expire by the passage of time nor can be fulfilled or otherwise removed by CPAF's actions.

As of June 30, 2021, CPAF does not have any permanently restricted net assets.

Revenue Recognition

Upon receipt of revenue and support, CPAF evaluates whether a transfer of assets is (1) a contribution or (2) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred. If the transfer of assets is determined to be a contribution, CPAF evaluates whether the contribution is conditional based on whether the agreement includes both (1) one or more barriers that must be overcome before CPAF is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

Federal awards and state and local grants under cost-reimbursable grants are recognized as revenue in the applicable period in which the related services are performed, or expenditures are incurred, respectively. Private grants and other contributions are recognized when cash or an unconditional promise to give is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the condition.

Private grants and contributions are recognized and reported as increases to net assets without donor restrictions in the Statement of Activities in the fiscal year in which the donor makes the unconditional promise to give. Private grants and contributions that are restricted by the donor as to their specific purpose or time period for use are recognized and reported as increases to net assets with donor restrictions in the Statement of Activities in the fiscal year in which the donor makes a promise to give. When a donor restriction expires or is satisfied, the related assets are reclassified from net assets with donor restrictions to net assets without donor restrictions on the Statement of Activities.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

CPAF performed an analysis of all applicable revenue streams, per the authoritative guidance, using FASB ASU 2018-08, *“Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605)”* to distinguish contributions (nonreciprocal transactions) within the scope of FASB ASC 958, from exchange (reciprocal transactions) subject to FASB ASC 606. Accordingly, CPAF determined none of the revenue and support recognized during the year ended June 30, 2021 were exchange transactions subject to FASB ASC 606.

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 \$254,956 for the fiscal year ended June 30, 2021, 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. 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.

Concentration of Credit Risk

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.

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 \$5,820 is included in accrued liabilities as of June 30, 2021.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(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 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.

CPAF accounts for uncertainties in income taxes using a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. Tax benefits are recorded only for tax positions that are more-likely-than not to be sustained upon examination by tax authorities. Management does not believe there were any uncertain tax positions as of June 30, 2021.

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, note payable – SBA PPP loan, and note 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, 2021. The Housing and Community Investment Department loans are service-payback loans, where the principal is repaid at a set annual rate by providing shelter services.

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.

Recent Accounting Pronouncements

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, 2021, and early adoption is permitted. CPAF does not plan on the early adoption of this guidance. As of June 30, 2021, CPAF has \$250,218 of future minimum operating lease commitments that are not currently recognized on the Statement of Financial Position (Note 10), and would be recognized after the guidance is effective. Accordingly, CPAF anticipates material changes to the Statement of Financial Position.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements (continued)

In September 2020, the FASB issued updated guidance on contributed nonfinancial assets (gifts-in-kind). The new standard requires not-for-profit entities to present gifts-in-kind on a separate line item in the statement of activities, and to disclose a disaggregation by category that depicts the type of gifts-in-kind. For each category, it is also required to disclose how the assets are used or monetized, including any associated donor or grant restrictions, and how they are valued. A retrospective approach should be applied for gifts-in-kind at the beginning of the earliest comparative period presented in the financial statements. The guidance is effective for annual periods beginning after June 15, 2022, and early adoption is permitted. CPAF does not believe the adoption of this pronouncement will have a material impact on the financial statements.

Accounting Pronouncements Adopted

In May 2014, the FASB issued ASU 2014-09, "Revenue from Customers (Topic 606)". This standard changes the criteria for recognizing revenue and provides for a single five-step model to be applied to all revenue contracts with customers. The standard also requires additional financial statement disclosures that will enable users to understand the nature, amount, timing and uncertainty of revenue and cash flows relating to customer contracts, including disaggregated revenue disclosures. This guidance is effective for annual reporting periods and interim periods within those annual reporting periods beginning after December 15, 2019. CPAF adopted this guidance in fiscal 2021 using the modified retrospective transition method. Prior periods were not adjusted and, based on the CPAF's implementation assessment, no cumulative-effect adjustment was made to the opening balance of net assets. The adoption of this standard did not have a material impact on the financial statements.

3. LIQUIDITY AND AVAILABILITY

Board-Designated Operating Reserves are a portion of the accumulation of unrestricted surpluses that are available for use at the discretion of CPAF's Board. The presence of a board-designated operating reserve increases CPAF's ability to absorb or respond to temporary changes in its environment or circumstances, for example, significant delayed payments or cutbacks in funding from government agencies or foundations in volatile economic times.

CPAF maintains an Operating Reserve Policy that requires the Board to set aside a portion of net assets without donor restrictions at the end of each fiscal year to fund a Board-Designated Operating Reserve. The Board has established a target of \$800,000 (2 months of operating costs) of net assets without donor restrictions as an operating reserve in accordance with the policy.

Available net assets as of June 30, 2021 are:

Total net assets	\$ 5,609,102
Less: invested in property, building, and equipment, net of note payable	<u>(2,858,788)</u>
Available net assets	2,750,314
Less: Board-Designated Operating Reserve	(800,000)
Less: Net assets with donor restrictions	<u>(303,240)</u>
Undesignated operating funds	<u><u>\$ 1,647,074</u></u>

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

4. PROPERTY, BUILDING, AND EQUIPMENT, NET

Property, building, and equipment consists of the following as of June 30, 2021:

Land	\$ 1,407,254
Building	660,100
Building improvements	2,658,047
Equipment, furniture, and fixtures	92,605
Vehicles	<u>123,584</u>
	4,941,590
Less: accumulated depreciation	<u>(2,079,706)</u>
Property, building, and equipment, net	<u><u>\$ 2,861,884</u></u>

5. NOTE PAYABLE

The following is a summary of the note payable as of June 30, 2021:

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.	\$ 3,096
Less: current portion	<u>(3,096)</u>
Note payable, net of current portion	<u><u>\$ -</u></u>
The note payable will mature as follows:	
<u>Years ending June 30,</u> 2022	<u><u>\$ 3,096</u></u>

6. NOTE PAYABLE – SBA PPP LOAN

In April 2020, CPAF received loan proceeds in the amount of \$500,400 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act) provides loans to qualifying businesses (including nonprofits) for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The PPP loan bears interest at the rate of 1.00% per annum and is payable in monthly principal and interest payments of an amount yet to be determined. The PPP loan matures in April 2022. Under the terms of the PPP, the PPP loan may be forgiven in whole or in part if it is used for qualifying expenses including payroll, benefits, rent and utilities, and CPAF maintains employee and payroll levels. CPAF intends to use the proceeds for purposes consistent with the PPP. In March 2021, CPAF received formal approval of forgiveness of the first-round PPP loan by the Small Business Administration. As a result, CPAF has recognized \$505,182 of other income for the year ended June 30, 2021 for the forgiveness of these funds.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

6. NOTE PAYABLE – SBA PPP LOAN (continued)

In March 2021, CPAF received proceeds from a second loan in the amount of \$591,308 under the PPP. The second PPP loan bears interest at the rate of 1.00% per annum and is payable in monthly principal and interest payments of an amount yet to be determined. The second PPP loan matures in March 2026. CPAF intends to use the proceeds for purposes consistent with the PPP. However, management has not determined whether full forgiveness will be received. Therefore, CPAF has elected to report the entire PPP loan as a liability on the Statement of Financial Position as of June 30, 2021.

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of June 30, 2021:

COVID-19 pandemic response and support to survivors	\$ 63,590
Shelter programs, economic empowerment for survivors	52,000
Capacity building, technology	79,650
Capacity building, prevention	25,000
Capacity building, prevention and time restriction	58,000
Capacity building, leadership	25,000
	<hr/>
	\$ 303,240
	<hr/>

8. NET ASSETS RELEASED FROM RESTRICTIONS

Net assets released from donor restrictions were as follows during the year ended June 30, 2021:

Expiration of time restriction	\$ 25,000
Youth mentorship and leadership	5,700
COVID-19 pandemic response and support to survivors	173,812
Shelter programs, economic empowerment for survivors	60,000
Capacity building, technology	50,350
	<hr/>
	\$ 314,862
	<hr/>

9. 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, 2021.

CPAF made matching contributions for the year ended June 30, 2021 of \$60,339.

10. COMMITMENTS

CPAF leases office space through an operating lease expiring December 1, 2021. Subsequent to year end, this lease was extended through November 30, 2023 (Note 14).

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

10. COMMITMENTS (continued)

The future minimum annual rental commitment under this lease is as follows:

<u>For the year ending June 30,</u>	
2022	\$ 103,475
2023	103,583
2024	<u>43,160</u>
	<u>\$ 250,218</u>

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

11. CONDITIONAL PROMISES TO GIVE

During the year ended June 30, 2021, CPAF received conditional promises to give from two grantors totaling \$95,500. Subsequent to year end the conditions were met and were recognized as an unconditional promise to give on the date the condition was satisfied (Note 14).

12. RELATED PARTY TRANSACTIONS

For the year ended June 30, 2021, CPAF received \$28,468 in contributions from board members, officers, and key employees.

13. RISKS AND UNCERTAINTIES

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak and any related adverse public health developments may adversely affect workforces, economies, and financial markets globally, potentially leading to an economic downturn. It is not possible for CPAF to predict the duration or magnitude of the adverse results of the outbreak and its effects on CPAF's business or results of operations at this time.

14. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 21, 2021, which is the date the financial statements were available to be issued, and no significant events were noted other than listed below.

In July 2021, the operating lease for office space was extended through November 2023 (Note 10).

In August 2021 and September 2021, the conditions from two grantors (Note 11) were met. The promises to give of \$37,500 and \$58,000, respectively, were recognized as unconditional promises to give on the dates the conditions were met.

SUPPLEMENTARY INFORMATION

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.

**SCHEDULE OF GRANT REVENUES & EXPENDITURES
CALIFORNIA OFFICE OF EMERGENCY SERVICES
FOR THE YEAR ENDED JUNE 30, 2021**

Grant No.	DV19341001				
Revenues	\$180,738				
Expenditures:		<u>7/1/20-9/30/20</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		93,445	-	-	93,445
Operating expenses		47,228	-	-	47,228
Equipment		40,065	-	-	40,065
		<u>180,738</u>	<u>-</u>	<u>-</u>	<u>180,738</u>
Grant No.	DV20351001				
Revenues	\$338,999				
Expenditures:		<u>10/1/20-6/30/21</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		200,137	-	-	200,137
Operating expenses		138,862	-	-	138,862
Equipment		-	-	-	-
		<u>338,999</u>	<u>-</u>	<u>-</u>	<u>338,999</u>
Grant No.	RC19391001				
Revenues	\$100,967				
Expenditures:		<u>7/1/20-9/30/20</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		84,128	-	-	84,128
Operating expenses		16,839	-	-	16,839
Equipment		-	-	-	-
		<u>100,967</u>	<u>-</u>	<u>-</u>	<u>100,967</u>
Grant No.	RC20401001				
Revenues	\$157,657				
Expenditures:		<u>10/1/20-6/30/21</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		128,980	-	-	128,980
Operating expenses		28,677	-	-	28,677
Equipment		-	-	-	-
		<u>157,657</u>	<u>-</u>	<u>-</u>	<u>157,657</u>
Grant No.	UV19041001				
Revenues	\$105,377				
Expenditures:		<u>7/1/20-12/31/20</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		76,659	-	-	76,659
Operating expenses		28,718	-	-	28,718
Equipment		-	-	-	-
		<u>105,377</u>	<u>-</u>	<u>-</u>	<u>105,377</u>
Grant No.	UV20051001				
Revenues	\$108,803				
Expenditures:		<u>1/1/21-6/30/21</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		81,332	-	-	81,332
Operating expenses		27,471	-	-	27,471
Equipment		-	-	-	-
		<u>108,803</u>	<u>-</u>	<u>-</u>	<u>108,803</u>
Grant No.	XH19021001				
Revenues	\$82,757				
Expenditures:		<u>7/1/20-12/31/20</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		61,330	-	-	61,330
Operating expenses		21,427	-	-	21,427
Equipment		-	-	-	-
		<u>82,757</u>	<u>-</u>	<u>-</u>	<u>82,757</u>
Grant No.	XH20031001				
Revenues	\$59,402				
Expenditures:		<u>1/1/21-6/30/21</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total</u>
Personal services		43,839	-	-	43,839
Operating expenses		15,563	-	-	15,563
Equipment		-	-	-	-
		<u>59,402</u>	<u>-</u>	<u>-</u>	<u>59,402</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, 2021, 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 21, 2021.

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.

HKG, LLP

Pasadena, California
December 21, 2021

**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, 2021. 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, 2021.

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.

HKG, LLP

Pasadena, California
December 21, 2021

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021
(continued)

CFDA Grantor / Pass-Through Grantor / Program	CFDA Number	Award Number	Loan Funds	Subrecipient Expenditures	Total Expenditures
United States (US) Department of Housing & Urban Development					
Housing and Community Investment Department Cluster					
Pass Through:					
City of Los Angeles Housing and Community Investment Department Community Development Block Grant/Entitlement Grants	14.218	C-94366	\$ 3,096	-	-
Pass Through:					
City of Los Angeles Housing and Community Investment Department Community Development Block Grant/Entitlement Grants	14.218	C-136706	-	-	\$ 309,924
Total - Housing and Community Investment Department Cluster			3,096	-	309,924
Pass Through:					
Los Angeles Homeless Services Authority Continuum of Care Program	14.267	CA0341L9D001811	-	-	10,181
Continuum of Care Program	14.267	CA0341L9D001912	-	-	247,651
Total - Los Angeles Homeless Services Authority			-	-	257,832
Pass Through:					
Los Angeles Homeless Services Authority Continuum of Care Program Los Angeles County Department of Public Health [COVID Relief] Support Services at Domestic Violence Shelters	14.267	PH-003568-6	-	-	34,024
Total US Department of Housing & Urban Development			3,096	-	601,780
US Department of the Treasury Coronavirus Relief Fund					
Pass Through:					
City of Los Angeles Housing + Community Investment Department [COVID Relief] Domestic Violence - Project Safe Haven	21.019	C-137001	-	-	59,000
Total US Department of the Treasury Coronavirus Relief Fund			-	-	59,000
US Department of Health & Human Services					
Pass Through:					
Los Angeles County Department of Children & Family Services Special Services for Groups Prevention & Aftercare Services	93.556	2015-01-18	-	-	9,998
Prevention & Aftercare Services	93.556	2015-01-18	-	-	2,700
Prevention & Aftercare Services	93.556	21-03-04	-	-	4,560
Total - Los Angeles County Department of Children & Family Services			-	-	17,258
Pass Through:					
California Office of Emergency Services Family Violence Prevention & Services Act	93.671	DV19341001	-	-	32,371
[COVID Relief] Family Violence Prevention & Services Act	93.671	DV19341001	-	-	38,119
			-	-	70,490
Pass Through:					
City of Los Angeles Housing + Community Investment Department [COVID Relief] Community Services Block Grant - Coronavirus Aid Relief & Economic Security	93.569	C137324	-	-	35,898
Pass Through:					
Centers for Disease Control and Prevention California Department of Public Health Epidemiology and Prevention for Injury Control (EPIC) Branch Rape Prevention and Education Program	93.136	18-10714	-	-	75,171
Preventive Health and Health Services Block Grant, Rape Set Aside Funding	93.991	18-10714	-	-	40,547
			-	-	115,718
Total US Department of Health & Human Services			-	-	239,364

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021
(continued)

CFDA Grantor / Pass-Through Grantor / Program	CFDA Number	Award Number	Loan Funds	Subrecipient Expenditures	Total Expenditures
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	-	\$ 27,435	152,377
Sexual Assault Services Culturally Specific Program	16.023	2016-KS-AX-0003	-	-	59,057
Culturally and Linguistically Specific Services Program	16.016	2020-UW-AX-0009	-	-	57,529
Grants for Outreach and Services for Underserved Populations Program	16.889	2018-UD-AX-0008	-	12,271	81,991
Pass Through:					
Asian Americans Advancing Justice, Los Angeles Legal Assistance for Victims	16.524	2017-WL-AX-0004	-	-	12,547
Legal Aid Foundation of Los Angeles Legal Assistance for Victims	16.524	2019-WL-AX-0003	-	-	12,752
City of Los Angeles Mayor's Office of Homeland Security & Public Safety FY2017 Improving Criminal Justice Responses Program	16.590	C-132254	-	-	10,329
Korean American Family Services FY 2019 Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736		-	-	6,216
Total US Department of Justice - Office on Violence Against Women			-	39,706	392,798
US Department of Justice - Office on Victims of Crime					
Pass Through:					
California Office of Emergency Services Rape Crisis Program					
Victims of Crime Act Victim Assistance	16.575	RC19391001	-	-	95,432
Victims of Crime Act Victim Assistance	16.575	RC20401001	-	-	151,376
Domestic Violence Assistance Program Victims of Crime Act Victim Assistance	16.575	DV20351001	-	-	200,937
Unserved / Underserved Victim Advocacy & Outreach Program					
Victims of Crime Act Victim Assistance	16.575	UV19041001	-	-	105,377
Victims of Crime Act Victim Assistance	16.575	UV20051001	-	-	108,803
Transitional Housing Program					
Victims of Crime Act Victim Assistance	16.575	XH19021001	-	-	82,757
Victims of Crime Act Victim Assistance	16.575	XH20031001	-	-	59,402
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	-	-	26,911
Victims of Crime Act Victim Assistance	16.575	C-138290	-	-	30,426
County of Los Angeles District Attorney					
Victims of Crime Act Victim Assistance	16.575	RC2-2020	-	-	80,656
Victims of Crime Act Victim Assistance	16.575	RC2-2021	-	-	62,115
Victims of Crime Act Victim Assistance	16.575	DV3-2020	-	-	65,818
Victims of Crime Act Victim Assistance	16.575	DV3-2021	-	-	47,180
California Partnership to End Domestic Violence Emergency COVID-19 Victim Services Response [COVID Relief] Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program	16.575		-	-	11,548
[COVID Relief] Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program	16.575		-	-	46,319
My Sister's House Victims of Crime Act Victim Assistance	16.575	VG16 018662	-	-	526
Total - Victims of Crime Act Victim Assistance			-	-	1,175,583
Total US Department of Justice - Office on Victims of Crime			-	-	1,175,583
Total Federal Awards			\$ 3,096	\$ 39,706	\$ 2,468,525

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

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.

4. LOAN FUNDS

The Organization received funds provided by the US Department of Housing & Urban Development. Balances and transactions related to this program are included on the Organization's basic financial statements. Loans outstanding at the end of the year are included in the federal expenditures presented on the SEFA.

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF EXPENDITURES OF STATE & LOCAL AWARDS
YEAR ENDED JUNE 30, 2021

CFDA	Award	Total
Grantor / Pass-Through Grantor / Program	Number	Expenditures
California Office of Emergency Services		
Statewide Domestic Violence Assistance Program	DV19341001	\$ 110,248
Statewide Domestic Violence Assistance Program	DV20351001	138,062
State Penalty Assessment Fund	RC19391001	5,535
State Penalty Assessment Fund	RC20401001	6,281
County of Los Angeles Department of Public Health		
Domestic Violence Shelter Based Program	PH-003568-5	52,327
Domestic Violence Shelter Based Program	PH-003568-5	52,327
City of Los Angeles Housing & Community Investment Department		
General Funds	C-136706	184,750
General Funds	C-136798	25,000
People Assisting the Homeless		
Los Angeles Homeless Services Authority		
County of Los Angeles Measure H Funds	2017CESF04-CPAF	72,189
Total State & Local Awards		\$ 646,719

See Independent Auditors' Report

CENTER FOR THE PACIFIC-ASIAN FAMILY, INC.
SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS
JUNE 30, 2021

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 Justice – Office on Victims of Crime - \$1,175,583
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, 2021
(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, 2021
(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, 2021
(continued)

IV. PRIOR AUDIT FINDINGS

None