CALIFORNIA PARTNERSHIP
TO END
DOMESTIC VIOLENCE

Audited Financial Statements,
Supplementary Information and
Compliance Reports

June 30, 2019

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

AUDITED FINANCIAL STATEMENTS, SUPPLEMENTARY INFORMATION AND COMPLIANCE REPORTS

JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
California Partnership to End Domestic Violence
Sacramento, California

We have audited the accompanying financial statements of the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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 opinions.

To the Board of Directors of
California Partnership to End Domestic Violence

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the California Partnership to End Domestic Violence (the Partnership) as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulation*s Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Supplemental Schedule of Cal-OES Grant Revenue and Expense, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This 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 October 23, 2019 on our consideration of the Partnership'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 the Partnership's internal control over financial reporting and compliance.

Richardson & Company, LLP

October 23, 2019

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2019 and 2018

	2019	2018
ASSETS		
Current assets:		
Cash and cash equivalents	$ 633,650	$ 769,359
Grants receivable	345,752	343,980
Other receivables	22,238	6,995
Prepaid expenses	44,307	53,674
Total Current Assets	1,045,947	1,174,008
Assets limited to use:		
Donor restricted cash and cash equivalents	75,000	450,000
Fixed assets, net	11,934	23,832
TOTAL ASSETS	$ 1,132,881	$ 1,647,840
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and other liabilities	$ 198,795	$ 214,077
Accrued vacation payable	35,645	40,865
Deferred revenue	99,883	300,312
TOTAL LIABILITIES	334,323	555,254
NET ASSETS		
Without donor restrictions	723,558	642,586
With donor restrictions	75,000	450,000
TOTAL NET ASSETS	798,558	1,092,586
TOTAL LIABILITIES AND NET ASSETS	$ 1,132,881	$ 1,647,840

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2019 and 2018

	2019	2018
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUES		
Government grants	$ 1,550,170	$ 1,328,881
Private foundation grants	359,585	129,001
Workshops	184,209	126,351
Member dues	77,725	73,725
Contributions	33,593	19,153
Donated materials	30,952	35,485
Interest revenue	2,332	401
Other revenue	13,272	32,137
Net assets released from restriction	450,000	444,106
TOTAL REVENUES AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	2,701,838	2,189,240
EXPENSES		
Program Services	1,930,610	1,636,077
Total Program Services	1,930,610	1,636,077
Supporting Services:		
Management and general	607,279	509,052
Fundraising	82,977	61,210
Total Supporting Services	690,256	570,262
TOTAL EXPENSES	2,620,866	2,206,339
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	80,972	(17,099)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Private foundation grants	75,000	450,000
Net assets released from restriction	(450,000)	(444,106)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	(375,000)	5,894
CHANGE IN NET ASSETS	(294,028)	(11,205)
Net assets at beginning of year	1,092,586	1,103,791
NET ASSETS AT END OF YEAR	$ 798,558	$ 1,092,586

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2019

	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 670,956	$ 239,367	$ 56,411	$ 966,734
Employee benefits	74,310	28,831	6,188	109,329
Payroll taxes	55,869	20,010	4,699	80,578
Subtotal Personnel	801,135	288,208	67,298	1,156,641
Conferences and meetings	428,517	1,898	5,536	435,951
Program expenses	407,412	1,456	7,813	416,681
Subcontractor and pass-through payments	188,255			188,255
Professional and consulting fees		105,795		105,795
Rent		81,706		81,706
Travel	70,670	433	594	71,697
Information technology	11,316	45,911	764	57,991
Board of directors	9,209	18,430		27,639
Communications	3,279	13,286	22	16,587
Equipment	5,825	6,825		12,650
Depreciation		11,898		11,898
Dues and memberships	1,793	8,516	295	10,604
Supplies	1,962	6,765	209	8,936
Bank charges		6,815		6,815
Insurance		6,225		6,225
Printing	683	1,039	114	1,836
Postage and shipping	554	130	332	1,016
Miscellaneous		1,943		1,943
TOTAL EXPENSES	$ 1,930,610	$ 607,279	$ 82,977	$ 2,620,866

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2018

	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 654,375	$ 155,224	$ 40,632	$ 850,231
Employee benefits	88,301	21,236	5,423	114,960
Payroll taxes	52,740	12,510	3,275	68,525
Subtotal Personnel	795,416	188,970	49,330	1,033,716
Conferences and meetings	398,655	2,043	5,353	406,051
Program expenses	222,077	13,942	4,774	240,793
Subcontractor and pass-through payments	145,547			145,547
Professional and consulting fees	687	97,089		97,776
Rent	582	77,553		78,135
Travel	41,640	5,089		46,729
Information technology	12,886	35,172	456	48,514
Board of directors	4,382	17,363		21,745
Communications	9,771	10,380	240	20,391
Equipment		4,204		4,204
Depreciation		27,392		27,392
Dues and memberships	1,252	8,782	370	10,404
Supplies	2,100	4,857	210	7,167
Bank charges		6,225		6,225
Insurance		7,805		7,805
Printing	493	1,808	415	2,716
Postage and shipping	589	244	62	895
Miscellaneous		134		134
TOTAL EXPENSES	$ 1,636,077	$ 509,052	$ 61,210	$ 2,206,339

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (294,028)	$ (11,205)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	11,898	27,392
Changes in operating assets and liabilities		
Grants receivable	(1,772)	103,171
Other receivables	(15,243)	(1,000)
Prepaid expenses	9,367	(18,578)
Accounts payable and other liabilities	(15,282)	(5,263)
Accrued vacation payable	(5,220)	1,197
Amounts held as agent		(246,807)
Deferred revenue	(200,429)	212,504
NET CASH PROVIDED BY OPERATING ACTIVITIES	(510,709)	61,411
NET INCREASE IN CASH AND CASH EQUIVALENTS	(510,709)	61,411
Cash and equivalents at beginning of year	1,219,359	1,157,948
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 708,650	$ 1,219,359
RECONCILIATION OF CASH AND CASH EQIVALENTS TO THE STATEMENT OF NET POSITION		
Cash and cash equivalents	$ 633,650	$ 769,359
Donor restricted cash and cash equivalents	75,000	450,000
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 708,650	$ 1,219,359

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

NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES

Organization: The California Partnership to End Domestic Violence (the Partnership) located in Sacramento, California is a non-profit public benefit corporation founded in 1993. The Partnership acts as a leader and catalyst for innovative, long-range plans to end domestic violence. In 2003 two state coalitions, the California Alliance Against Domestic Violence (CAADV) and the Southern California Coalition for Battered Women (SCCBW), came together with a desire for a "united voice." That conversation led to the 2005 merger of the two coalitions to form the California Partnership to End Domestic Violence. The Partnership is a statewide membership-based coalition providing a united voice for over 200 California individuals and agencies working to end domestic violence at local, state and national levels. Acting as a unified voice on prevention, public policy and systems change, the Partnership provides statewide leadership in service to its members' common goal of promoting the safety and welfare of domestic violence survivors and their families. The Partnership believes that by sharing expertise, advocates and legislators can end domestic violence. Every day the Partnership inspires, informs and connects all those concerned with this issue, because together we're stronger.

Our Vision: A California free from domestic violence.

Our Mission: Promote the collective voice of a diverse coalition of organizations and individuals working to eliminate all forms of domestic violence. As an advocate for social change, we advance our mission by shaping public policy, increasing community awareness, and strengthening our members' capacity to work toward our common goal of advancing the safety and healing of survivors and their families.

The Partnership provides services in three primary areas:

Public Policy – Through the Partnership's Public Policy and Research Committees, domestic violence advocates play an integral role in ensuring that California's public policies meet the needs of survivors and programs across the state. The Partnership's policy and systems change efforts aim to hold batterers accountable, create sustainable funding for domestic violence programs and services, and prevent domestic violence by advocating for policies and practices that change social norms.

Communications – The Partnership's Communications Program promotes our collective, statewide voice on domestic violence in California. We lead public awareness campaigns to raise the profile of this issue and our statewide coalition, and conduct media advocacy to increase understanding and shift public narratives about domestic violence.

Capacity-building – Despite limited time and resources, domestic violence advocates, programs and allies throughout California provide life-saving services; advocate on behalf of victims and survivors; and promote prevention through social norms change. The Partnership is here to assist these individuals and organizations in accessing information they need in order to do this critical work. Our technical assistance and training services support and strengthen their ability to provide effective services to survivors, to implement cutting-edge prevention strategies and to run successful organizations.

The Partnership is primarily funded through federal grants awarded by the U.S. Department of Health and Human Services, the U.S. Center for Disease Control and Prevention and the U.S. Department of Justice, Office of Violence Against Women. In addition, significant grant funds are received from the State of California Governor’s Office of Emergency Services, as well as from private foundations. Other revenue is derived from membership dues, program fees, event sponsorships and individual donors.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: Financial statement presentation follows the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) 958-205, *Financial Statements of Not-for-Profit Entities – Presentation of Financial Statements.* Under (ASC) 958-205, the Partnership is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The financial statements of the Partnership have been prepared on the accrual basis of accounting. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the Partnership classifies its net assets and changes in net assets as follows:

> Net assets without donor restrictions — Net assets not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for use by the Board of Directors for a specific purpose. The Partnership has no such designations by the Board of Directors.

> Net assets with donor restrictions — Net assets that subject to donor-imposed restrictions that may or will be met either by actions of the Partnership and/or the passage of time. When the donor-imposed restriction is satisfied or the restriction ends, the Partnership reclassifies net assets with donor restrictions to net assets without donor restrictions. The Partnership's net assets with donor restrictions at June 30, 2019 represent unspent grant revenue that may not be used for lobbying activities. The Partnership's net assets with donor restrictions at June 30, 2018 represents a grant received before year-end for the following fiscal year.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents consist of cash on hand and highly liquid investments with original or remaining maturities of three months or less at the time of purchase.

Revenue Recognition: Revenue from governmental contracts is recognized to the extent of qualifying expenses incurred, up to the grant or contract ceiling. Any excess of expenses incurred over cash received is recorded as a grants receivable; any excess of cash received over qualifying expenses incurred is recorded as deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted are classified as net assets without donor restriction if the restriction expires in the reporting period in which the revenue is recognized. Revenue derived from membership dues are recognized over the period to which the dues relate. Workshop revenue is recognized in the period in which the event takes place.

Deferred Revenue: The Partnership recorded deferred revenue relating to membership dues received prior to June 30, 2019 and 2018 for the next fiscal year, and for unexpended grant funds earned on the cost-reimbursement basis.

Fixed Assets: Acquisitions of equipment and furniture of $5,000 or more are capitalized. Equipment and furniture are stated at cost and depreciation or amortization is computed when assets are placed in service

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

using the straight-line method over estimated useful lives of three to seven years. Expenditures for maintenance and repairs are charged to expense as incurred.

Accrued Vacation Payable: It is the Partnership's policy to accumulate a limited amount of earned but unused vacation time, which will be paid to employees upon taking vacations or upon separation.

Functional Expenses: The costs of providing program services and supporting services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Indirect costs are allocated among programs and supporting services based on personnel, space and other factors.

Donated Materials and Services: Donated materials are recorded as contributions at their estimated value at date of receipt. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Members of the Partnership donate their time to various activities of the Partnership, including leadership, committees and member events. The value of the contributed time is not reflected in the financial statements since it does not meet the criteria for recognition as a contribution.

Income Tax Status: The Partnership is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. In addition, the Partnership qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Management of the Partnership has evaluated the tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist. The Partnership's federal returns could generally be subject to examination by federal taxing authorities for three years after they are filed. The Partnership's state returns could be subject to examination by state taxing authorities, generally for four years after they are filed. Federal returns prior to 2016 and state returns prior to 2015 are no longer subject to examination.

Subsequent Events: The Partnership evaluated all events or transactions that occurred after June 30, 2019 and up to October 23, 2019, the date the financial statements were issued. During this period, the Partnership did not have any recognizable subsequent events.

Reclassification: Due to the implementation of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14 during the year ended June 30, 2019, the Partnership reclassified cash and cash equivalents subject to donor restrictions as of June 30, 2018 to a separate line item for reporting in the statement of financial position.

New Pronouncements: In August 2016, the FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities*, which simplifies and improves how not-for-profit entities classify net assets as well as the information presented in financial statements and notes about liquidity, financial performance and cash flows. This statement became effective for the fiscal year ended June 30, 2019. The Partnership has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting for leases. The standard will require organizations to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by those leases if the lease

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

terms are more than 12 months. The guidance also requires qualitative and quantitative disclosures providing additional information about the amounts recorded in the financial statements. The amendments in this update are effective for the fiscal year ended June 30, 2020.

In June 2018, FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which should assist entities in evaluating whether transactions should be accounted for as contributions within the scope of Topic 958 or as exchange transactions that should follow guidance in Topic 606. Unconditional contributions are recognized immediately, while revenue subject to Topic 606 must follow a process for determining whether the earnings process is complete to recognize the revenue. This statement will be effective for the year ended June 30, 2020.

The Partnership is in the process of determining the impact of the implementation of these ASU's.

NOTE C - LIQUIDITY AND AVAILABILITY

The following represents the Partnership's financial assets at June 30:

	2019	2018
Cash and cash equivalents	$ 633,650	$ 769,359
Grants receivable	345,752	343,980
Other receivables	22,238	6,995
Donor restricted cash and cash equivalents	75,000	450,000
Total financial assets	1,076,640	1,570,334
Less: Donor restricted cash and cash equivalents	(75,000)	(450,000)
Financial assets available to meet general expenditures	$ 1,001,640	$ 1,120,334

The Partnership has no endowment funds. The donor restricted assets are available for all Partnership expenses with the exception of lobbying costs. The Partnership's cash is maintained in checking accounts, providing the needed liquidity for general expenses within one year of the balance sheet date. As part of the Partnership's liquidity management plan, cash in excess of daily needs is held in a savings account.

NOTE D — GRANTS RECEIVABLE

Grants receivable, all of which are considered collectible by management, consisted of the following at June 30:

	2019	2018
California Governor's Office of Emergency Services	$ 219,371	$ 204,776
U.S. Center for Disease Control and Prevention	73,243	37,711
U.S. Department of Health and Human Services	47,449	51,338
Family Violence Appelate Project	3,366	12,994
Other	1,768	946
U.S. Department of Justice	555	36,215
Total grants receivable	$ 345,752	$ 343,980

NOTE E — FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	2019	2018
Telephone system	$ 9,311	$ 9,311
Office computers	12,691	20,286
Website	37,650	37,650
Furniture	8,638	8,638
Total cost	68,290	75,885
Less: accumulated depreciation	(56,356)	(52,053)
	$ 11,934	$ 23,832

Depreciation expense was $11,898 and $27,392 for the years ended June 30, 2019 and 2018, respectively.

NOTE F — COMMITMENTS

The Partnership leases office space and equipment under operating leases that expire from 2020 to 2024. Rental expense for the years ended June 30, 2019 and 2018 was $88,469 and $82,339, respectively. Future minimum lease payments under these agreements are as follows for the years ended June 30:

	2019	2018
2019		$ 82,187
2020	$ 86,365	84,563
2021	84,937	82,789
2022	87,306	85,158
2023	52,632	50,484
2024	1,790	
Total future minimum rental payments, net	$ 313,030	$ 385,181

The Partnership leases office space under an operating lease beginning in 2005, which has been extended until January 2023. The amendment includes escalating rent provisions based on rentable square feet. The lease includes an option to renew the lease for an additional term of five years.

NOTE G — CONCENTRATIONS

At June 30, 2019, the Partnership maintained its cash balances with multiple banking institutions. These accounts are insured by the Federal Deposit Insurance Corporation up to $250,000 at June 30, 2019 and 2018. At June 30, 2019 and 2018, the Partnership had uninsured cash balances of $207,955 and $718,936, respectively.

NOTE G — CONCENTRATIONS (Continued)

The Partnership receives a substantial amount of revenue from grants from the Department of Health and Human Services, California Emergency Management Agency and Blue Shield programs. A significant reduction in the level of this revenue, if this were to occur, may have a significant effect on the Partnership's programs and activities.

NOTE H — CONTINGENCIES

The Partnership receives grants for specific purposes that are subject to review and audit by the funding source. Such audits could result in the funding source's request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

NOTE I —NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30:

	2019	2018
Non-lobbying activities	$ 75,000	
Fiscal year 2018/19 operating expenses		$ 450,000
	$ 75,000	$ 450,000

NOTE J – DONATED MATERIALS AND SERVICES

The Partnership receives various donated services and materials related to its conferences and workshops that are included in conferences and meetings expense. These donated services and materials totaled $30,952 and $35,485 at June 30, 2019 and 2018, respectively.

NOTE K – SUBSEQUENT EVENT

In July 2019, Blue Shield of California approved an additional grant to the Partnership in the amount of $750,000. The purpose of the grant is to support the general charitable operations of the Partnership for the years ended June 30, 2020 and 2021.

SUPPLEMENTARY INFORMATION

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE

For the Year Ended June 30, 2019

	State Coalition Technical Assistance and Training Program BW18 21 1577 7/01/18 - 6/30/19	State Coalition Technical Assistance and Training Program BW18 21 1577 7/01/18 - 6/30/19	Statewide Domestic Violence Prevention Resource Center Program PV18 05 1577 7/01/18 - 6/30/19
Revenue:			
Grants	$ 270,000	$ 380,000	$ 60,000
In-kind match	67,500	95,000	15,000
Total revenue	337,500	475,000	75,000
Expenses:			
Personnel expenses	81,609	223,812	28,638
Operating expenses	188,391	156,188	31,362
In-kind match	67,500	95,000	15,000
Total expenses	337,500	475,000	75,000
Excess of expenses over revenue	$ -	$ -	$ -

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

To the Board of Directors of
California Partnership to End Domestic Violence
Sacramento, 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 the California Partnership to End Domestic Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the California Partnership to End Domestic Violence's (the Partnership) 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 Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of the Partnership'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.

To the Board of Directors of
California Partnership to End Domestic Violence

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Partnership's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Richardson & Company, LLP

October 23, 2019

RICHARDSON & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
California Partnership to End Domestic Violence
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited the California Partnership to End Domestic Violence's (the Partnership) 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 Partnership's major federal programs for the year ended June 30, 2019. The Partnership's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Partnership'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 Partnership'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 Partnership's compliance.

To the Board of Directors of
California Partnership to End Domestic Violence

Opinion on Each Major Federal Program

In our opinion, the California Partnership to End Domestic Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Partnership is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referenced to above. In planning and performing our audit of compliance, we considered the Partnership'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 Partnership's internal control over compliance.

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

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

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

Richardson & Company, LLP

October 23, 2019

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued:	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR, Section 200.516(a)?	No
4. Identification of major programs:	

CFDA Number	Name of Federal Program
16.575	Crime Victim Assistance
93.591	Family Violence Prevention and Services/State Domestic Violence Coalitions

5. Dollar Threshold used to distinguish between Type A and Type B programs?	$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR, Section 200.516(a)?	Yes

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None

SCHEDULE OF PRIOR YEAR FINDINGS

None

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEUDLE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

Federal Grantor/Pass-through Grantor/Progarm Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Justice				
Direct program:				
State Domestic Violence and Sexual Assault Coalitions	16.556	2017-DX-AX-0030		$ 92,095
Passed-through State of California Governor's Office of Emergency Services, Office for Victims of Crime				
Legal Assistance for Victims				
Family Violence Appellate Project	16.524	2016-WL-AX-0055		7,455
Crime Victim Assistance				
State Coalition Technical Assistance and Training Program	16.575	BW18 21 1577		270,000
Total U.S. Department of Justice				369,550
U.S. Department of Health and Human Services				
Direct programs:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	1NSY4CE00230201-00	$ 188,255	286,581
Family Violence Prevention and Services/ State Domestic Violence Coalitions				
State Coalition Technical Assistance and Training Program	93.591	G-1801CASDVC		47,449
State Coalition Technical Assistance and Training Program	93.591	G-1701CASDVC		218,473
Passed through State of California Governor's Office of Emergency Services				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				
State Coalition Technical Assistance and Training Program	93.671	BW18 21 1577		380,000
Statewide Domestic Violence Prevention Resource Center Program	93.671	PV18 05 1577		60,000
Total U.S. Department of Health and Human Services				992,503
Total Expenditures of Federal Awards			$ 188,255	$ 1,362,053

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the California Partnership to End Domestic Violence (the Partnership) under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Partnership's operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the Partnership. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, Cost Principals for State, Local, and Indian Tribal Governments, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COSTS

The Partnership elected to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

NOTE 4 – SUBRECIPIENTS

Of the federal expenditures presented in the schedule, the Partnership provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount
Injury Prevention and Control Research and State and Community Based Programs		
Alliance for Community Transformations	93.136	$ 95,783
Stand Strong	93.136	92,472
		$ 188,255