

**CALIFORNIA PARTNERSHIP  
TO END  
DOMESTIC VIOLENCE**

Audited Financial Statements,  
Supplementary Information and  
Compliance Reports

June 30, 2021

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

AUDITED FINANCIAL STATEMENTS, SUPPLEMENTARY  
INFORMATION AND COMPLIANCE REPORTS

JUNE 30, 2021

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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, 2021 and 2020, 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 opinion.

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, 2021 and 2020, 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 Regulations* 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 November 2, 2021 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*

November 2, 2021

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 766,984	\$ 935,186
Unconditional promises to give		65,029
Grants receivable	392,362	256,218
Prepaid expenses	47,951	52,425
Total Current Assets	<u>1,207,297</u>	<u>1,308,858</u>
Assets limited to use:		
Donor restricted cash and cash equivalents	673,765	2,809,963
Fixed assets, net	<u>433</u>	<u>2,161</u>
TOTAL ASSETS	<u><u>\$ 1,881,495</u></u>	<u><u>\$ 4,120,982</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable and other liabilities	\$ 379,407	\$ 430,409
Accrued payroll and vacation payable	113,411	101,073
Deferred revenue	57,175	2,455,568
TOTAL LIABILITIES	<u>549,993</u>	<u>2,987,050</u>
NET ASSETS		
Without donor restrictions	657,737	733,820
With donor restrictions	673,765	400,112
TOTAL NET ASSETS	<u>1,331,502</u>	<u>1,133,932</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,881,495</u></u>	<u><u>\$ 4,120,982</u></u>

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUES		
Government grants	\$ 6,493,534	\$ 2,008,594
Member dues	78,703	75,958
Contributions	43,937	220,071
Workshops	39,613	16,821
Private foundation grants	32,500	40,580
Interest revenue	1,375	3,078
Donated materials	1,200	
Other revenue	15,442	27,225
Net assets released from restriction	461,347	465,888
TOTAL REVENUES AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>7,167,651</u>	<u>2,858,215</u>
EXPENSES		
Program Services	6,450,639	2,036,552
Total Program Services	<u>6,450,639</u>	<u>2,036,552</u>
Supporting Services:		
Management and general	776,144	751,957
Fundraising	16,951	59,444
Total Supporting Services	<u>793,095</u>	<u>811,401</u>
TOTAL EXPENSES	<u>7,243,734</u>	<u>2,847,953</u>
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(76,083)	10,262
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Private foundation grants	735,000	791,000
Net assets released from restriction	(461,347)	(465,888)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>273,653</u>	<u>325,112</u>
CHANGE IN NET ASSETS	197,570	335,374
Net assets at beginning of year	<u>1,133,932</u>	<u>798,558</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,331,502</u>	<u>\$ 1,133,932</u>

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, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 850,439	\$ 393,688	\$ 13,546	\$ 1,257,673
Employee benefits	78,651	46,412	1,205	126,268
Payroll taxes	65,096	35,673	1,050	101,819
Subtotal Personnel	<u>994,186</u>	<u>475,773</u>	<u>15,801</u>	<u>1,485,760</u>
Subcontractor and pass-through payments	4,848,496			4,848,496
Program expenses	364,464	173		364,637
Conferences and meetings	217,653	1,540		219,193
Professional and consulting fees		100,435		100,435
Information technology	13,634	69,783	774	84,191
Rent		80,459		80,459
Supplies	2,947	14,743		17,690
Dues and memberships	3,557	11,967	295	15,819
Communications	4,107	5,464		9,571
Insurance		7,654		7,654
Bank charges		2,642	13	2,805
Equipment		2,606		2,606
Depreciation		1,728		1,728
Postage and shipping	1,198	480		1,678
Travel	247	450		697
Printing		247		247
Miscellaneous			68	68
TOTAL EXPENSES	<u>\$ 6,450,639</u>	<u>\$ 776,144</u>	<u>\$ 16,951</u>	<u>\$ 7,243,734</u>

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, 2020

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 682,660	\$ 310,200	\$ 42,319	\$ 1,035,179
Employee benefits	67,634	35,222	3,994	106,850
Payroll taxes	55,996	27,508	4,220	87,724
Subtotal Personnel	<u>806,290</u>	<u>372,930</u>	<u>50,533</u>	<u>1,229,753</u>
Subcontractor and pass-through payments	709,912			709,912
Program expenses	363,422	795	2,535	366,752
Professional and consulting fees		144,786		144,786
Conferences and meetings	87,747	11,454	2,963	102,164
Rent		85,380		85,380
Information technology	12,460	67,003	2,238	81,701
Travel	38,888	6,502	547	45,937
Communications	3,067	13,253		16,320
Board of directors	929	14,382		15,311
Supplies	613	11,739	4	12,356
Dues and memberships	9,628	958	295	10,881
Depreciation		9,773		9,773
Insurance		7,345		7,345
Postage and shipping	3,594	698	110	4,402
Bank charges		2,376	87	2,463
Printing	2	1,483	132	1,617
Equipment		1,100		1,100
TOTAL EXPENSES	<u>\$ 2,036,552</u>	<u>\$ 751,957</u>	<u>\$ 59,444</u>	<u>\$ 2,847,953</u>

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, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 197,570	\$ 335,374
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Depreciation	1,728	9,773
Changes in operating assets and liabilities:		
Unconditional promises to give	65,029	(65,029)
Grants receivable	(136,144)	89,534
Other receivables		22,238
Prepaid expenses	4,474	(8,118)
Accounts payable and other liabilities	(51,002)	275,129
Accrued payroll and vacation payable	12,338	21,913
Deferred revenue	<u>(2,398,393)</u>	<u>2,355,685</u>
NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES	<u>(2,304,400)</u>	<u>3,036,499</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,304,400)	3,036,499
Cash and equivalents at beginning of year	<u>3,745,149</u>	<u>708,650</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,440,749</u>	<u>\$ 3,745,149</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>		
Cash and cash equivalents	\$ 766,984	\$ 935,186
Donor restricted cash and cash equivalents	<u>673,765</u>	<u>2,809,963</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,440,749</u>	<u>\$ 3,745,149</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid for income taxes		\$ 1,901

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

# CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

### 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, the Partnership advances its 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 Council 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. The Partnership leads 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 to do this critical work. Our technical assistance and training services support and strengthen their ability to provide effective services to survivors and to run successful organizations.

Prevention – Preventing and addressing domestic violence is a complex and multi-faceted social problem requiring comprehensive solutions and a wide range of expertise. The Partnership's Prevention program helps domestic violence programs strengthen their prevention strategies by integrating prevention efforts through their programmatic and policy efforts. As the statewide Prevention technical assistance provider, the Prevention team supports the development and implementation of cutting-edge prevention strategies across the state.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE A – ORGANIZATION AND DESCRIPTION OF PROGRAM SERVICES (Continued)

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 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, 2021 and June 30, 2020 represent unspent grant revenue that is for the following fiscal year and unspent grant revenue that may not be used for lobbying activities.

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.

Donor Restricted Cash and Cash Equivalents: Donor restricted cash and cash equivalents consisted of the following at June 30, 2021 and 2020:

	2021	2020
Blue Shield Victims of Abuse Program	\$ 423,110	\$ 287,103
BIPOC Leadership Project	100,000	
Emergency Response to 2020 Pandemic Program		2,409,851
The Women’s Foundation of California HOME Project	30,546	38,009
COVID-19 Pandemic Shelter Assistance	25,109	
Annual Conference Scholarship Fund	20,000	
Non-lobbying activities	75,000	75,000
Total donor restricted cash and cash equivalents	<u>\$ 673,765</u>	<u>\$2,809,963</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition: Revenue from governmental contracts are 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.

Unconditional Promises to Give: Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. There were no unconditional promises to give as of June 30, 2021. All the unconditional promises to give as of June 30, 2020 were expected to be received within one year.

Deferred Revenue: The Partnership recorded deferred revenue relating to membership dues received prior to June 30, 2021 and 2020 for the next fiscal year, and for unexpended grant funds for the Emergency Response to 2020 Pandemic Program 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 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).

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2018 and state returns prior to 2017 are no longer subject to examination.

Subsequent Events: The Partnership evaluated all events or transactions that occurred after June 30, 2021 and up to November 2, 2021, the date the financial statements were issued. During this period, the Partnership did not have any recognizable subsequent events.

Pronouncements: In May 2014, FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which establishes guidelines for recording exchange transactions and requires disclosures regarding the nature, amount, timing, and uncertainty of revenue and cash flows arising from exchange transactions. The implementation of this ASU for the year ended June 30, 2021 had no effect on the total net assets or change in net assets.

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 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 year ended June 30, 2023.

In September 2020, the FASB issued ASU 2020-07, Topic 958, Presentation and Disclosures by Not-for Profit Entities for Contributed Nonfinancial Assets. The new accounting standard increases transparency of the measurement of contributed nonfinancial assets as well as the amount of those contributions used in programs and activities. Application of this statement is effective for the year ended June 30, 2022.

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

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE C - LIQUIDITY AND AVAILABILITY

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

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 766,984	\$ 935,186
Unconditional promises to give		65,029
Grants receivable	392,362	256,218
Donor restricted cash and cash equivalents	<u>673,765</u>	<u>2,809,963</u>
Total financial assets	1,833,111	4,066,396
Less: Donor restricted cash and cash equivalents	<u>(673,765)</u>	<u>(2,809,963)</u>
Financial assets available to meet general expenditures	<u>\$ 1,159,346</u>	<u>\$ 1,256,433</u>

The Partnership has no endowment funds. Donor restricted assets are available only for the programs listed in the donor restricted cash and cash equivalents summary on page 9. Donor restricted assets of \$75,000 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:

	<u>2021</u>	<u>2020</u>
California Governor's Office of Emergency Services	\$ 248,425	\$ 175,557
U.S. Department of Health and Human Services	84,911	12,635
U.S. Center for Disease Control and Prevention	36,525	46,221
U.S. Department of Justice	14,281	15,072
Other	<u>8,220</u>	<u>6,733</u>
Total grants receivable	<u>\$ 392,362</u>	<u>\$ 256,218</u>

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

NOTE E — FIXED ASSETS

Fixed assets consisted of the following as of June 30:

	<u>2021</u>	<u>2020</u>
Telephone system	\$ 9,311	\$ 9,311
Office computers	12,691	12,691
Website	37,650	37,650
Furniture	<u>8,638</u>	<u>8,638</u>
Total cost	68,290	68,290
Less: accumulated depreciation	<u>(67,857)</u>	<u>(66,129)</u>
	<u>\$ 433</u>	<u>\$ 2,161</u>

Depreciation expense was \$1,728 and \$9,773 for the years ended June 30, 2021 and 2020, 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, 2021 and 2020 was \$83,065 and \$86,480, respectively. Future minimum lease payments under these agreements are as follows for the years ended June 30:

	<u>2021</u>	<u>2020</u>
2021		\$ 84,937
2022	\$ 87,306	87,306
2023	52,632	52,632
2024	<u>1,790</u>	<u>1,790</u>
Total future minimum rental payments, net	<u>\$ 141,728</u>	<u>\$ 226,665</u>

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, 2021, 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, 2021 and 2020. At June 30, 2021 and 2020, the Partnership had uninsured cash balances of \$827,383 and \$2,576,503, respectively.

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.

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2021 and 2020

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.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the Partnership's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on employees and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and results of operations is uncertain, but possible impacts may include a loss or reduction of government grants, contributions or foundation funding.

NOTE I — NET ASSETS WITH DONOR RESTRICTIONS

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

	<u>2021</u>	<u>2020</u>
Blue Shield Victims of Abuse Program	\$ 423,110	\$ 287,103
BIPOC Leadership Project	100,000	
California Community Foundation	75,000	75,000
The Women's Foundation of California HOME Project	30,546	38,009
COVID-19 Pandemic Shelter Assistance	25,109	
Annual Conference Scholarship Fund	<u>20,000</u>	
	<u>\$ 673,765</u>	<u>\$ 400,112</u>

These amounts represent contributions received by the Partnership for which there were no barriers for recognition, but for which a purpose restriction exists that would require the amounts to be returned to the contributor if not met.

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. Donated services and materials totaled \$1,200 during the year ended June 30, 2021. The Partnership had no donated services or materials during the year ended June 30, 2020.



**SUPPLEMENTARY INFORMATION**

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SUPPLEMENTAL SCHEDULE OF CAL-OES GRANT REVENUE AND EXPENSE

For the Year Ended June 30, 2021

	State Coalition Technical Assistance and Training Program CO19 01 1577 1/01/20 - 7/31/20	Statewide Domestic Violence Prevention Resource Center Program PV19 06 1577 7/01/19 - 9/30/20	State Coalition Technical Assistance and Training Program BW19 22 1577 7/01/19 - 12/31/20	State Coalition Technical Assistance and Training Program CO20 02 1577 1/01/21 - 8/15/21	Statewide Domestic Violence Prevention Resource Center Program PV20 07 1577 7/01/20 - 6/30/21	State Coalition Technical Assistance and Training Program BW20 23 1577 7/01/20 - 6/30/21
Revenue:						
Grants	\$ 2,661,262	\$ 62,237	\$ 21,876	\$ 2,109,244	\$ 110,568	\$ 650,000
Interest revenue	472				17,697	95,000
In-kind match						
Total revenue	<u>2,661,734</u>	<u>62,237</u>	<u>21,876</u>	<u>2,109,244</u>	<u>128,265</u>	<u>745,000</u>
Expenses:						
Personnel expenses	4,466	3,764		7,941	82,707	442,235
Operating expenses	2,656,796	58,473	21,876	2,101,303	27,861	207,765
In-kind match					17,697	95,000
Total expenses	<u>2,661,262</u>	<u>62,237</u>	<u>21,876</u>	<u>2,109,244</u>	<u>128,265</u>	<u>745,000</u>
Excess of expenses over revenue	<u>\$ 472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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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, 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, and have issued our report thereon dated November 2, 2021.

**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*

November 2, 2021

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, 2021. 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, 2021.

### **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*

November 2, 2021

CALIFORNIA PARTNERSHIP TO END DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

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

16.575

93.671

Name of Federal Program

Crime Victim Assistance

Family Violence Prevention/Domestic Violence Shelter and Supportive Services

- |   |           |
|---|-----------|
| 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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Justice</b>				
Direct program:				
State Domestic Violence and Sexual Assault Coalitions	16.556			\$ 89,840
Passed-through State of California Governor's Office of Emergency Services				
Crime Victim Assistance				
State Coalition Technical Assistance and Training Program	16.575	BW19 22 1577		21,877
State Coalition Technical Assistance and Training Program	16.575	BW20 23 1577		270,000
State Coalition Technical Assistance and Training Program	16.575	CO19 01 1577	\$ 2,996,038	3,001,409
State Coalition Technical Assistance and Training Program	16.575	CO20 02 1577	1,483,312	1,493,314
Violence Against Women Formula Grants				
State Coalition Technical Assistance and Training Program	16.588	PV20 07 1577		39,313
<b>Total U.S. Department of Justice</b>			<u>4,479,350</u>	<u>4,915,753</u>
<b>U.S. Department of Health and Human Services</b>				
Direct programs:				
Injury Prevention and Control Research and State and Community Based Programs	93.136		105,054	344,398
Injury Prevention and Control Research and State and Community Based Programs	93.136			198,439
Family Violence Prevention and Services/ State Domestic Violence Coalitions				
State Coalition Technical Assistance and Training Program	93.591			13,058
State Coalition Technical Assistance and Training Program	93.591			42,188
State Coalition Technical Assistance and Training Program	93.591			187,211
Passed-through State of California Governor's Office of Emergency Services				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				
Statewide Domestic Violence Prevention Resource Center Program	93.671	PV19 06 1577		62,237
Statewide Domestic Violence Prevention Resource Center Program	93.671	PV20 07 1577		70,655
State Coalition Technical Assistance and Training Program	93.671	BW20 23 1577		380,000
State Coalition Technical Assistance and Training Program	93.671	CO20 02 1577	263,089	263,089
<b>Total U.S. Department of Health and Human Services</b>			<u>368,143</u>	<u>1,561,275</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 4,847,493</u>	<u>\$ 6,477,028</u>

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, 2021

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, 2021. 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, wherein certain types of expenses are not allowable or are limited as to reimbursement.

The amounts passed through to subrecipients are reported on in this schedule when disbursed in accordance with 2 CFR §200.502(a), which differs from the accrual basis of accounting used under generally accepted accounting principles.

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	CFDA Number	Amount
Crime Victim Assistance	16.575	\$ 4,479,350
Injury Prevention and Control Research and State and Community Based Programs	93.136	105,054
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	<u>263,089</u>
		<u>\$ 4,847,493</u>