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Schedule of Expenditures of Federal, State, County and
City Awards and Reports Required by OMB Circular
A-133 and Reports Required by State, County and City
Authorities

**CATHOLIC CHARITIES OF
LOS ANGELES, INC.**

June 30, 2015

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Report of Independent Certified Public Accountants
on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required By
Government Auditing Standards

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We have audited, 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, the financial statements of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2015.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered Catholic Charities’ internal control over financial reporting (“internal control”) to design 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 internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities’ 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 Catholic Charities’ 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 Catholic Charities’ internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and other matters

As part of obtaining reasonable assurance about whether Catholic Charities' 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*.

Intended purpose

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 Catholic Charities' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catholic Charities' internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Los Angeles, California
December 15, 2015



Report of Independent Certified Public Accountants
on Compliance For Each Major Federal Program And
on Internal Control Over Compliance Required By
OMB Circular A-133

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Report on compliance for each major federal program

We have audited the compliance of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”), with the types of compliance requirements described in the U.S. Office of Management and Budget’s *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. Catholic Charities’ major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s responsibility

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

Auditor’s responsibility

Our responsibility is to express an opinion on compliance for each of Catholic Charities’ 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The above-mentioned standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Catholic Charities’ 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 Catholic Charities’ compliance.

Opinion on each major federal program

In our opinion, Catholic Charities' 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, 2015.

Report on internal control over compliance

Management of Catholic Charities is responsible for designing, implementing, and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Catholic Charities' internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program to design audit 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities' 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 a 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. Given these limitations, during our audit we did not identify any deficiencies in Catholic Charities' internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this Report on Internal Control Over Compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Los Angeles, California
December 15, 2015



Report of Independent Certified Public Accountants on the
Schedule of Expenditures of Federal, State, County and City
Awards Required By OMB Circular A-133

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Board of Trustees
Catholic Charities of Los Angeles, Inc.

We have audited, 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, the financial statements of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”) as of and for the year ended June 30, 2015, and our report thereon dated December 15, 2015 expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on these financial statements as a whole.

The accompanying schedule of expenditures of federal, state, county and city awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures. These additional procedures included comparing and reconciling the 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 schedule of expenditures of federal, state, county and city awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Grant Thornton LLP".

Los Angeles, California
December 15, 2015

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS

Year Ended June 30, 2015

Federal / State Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Contract Expenditures
FEDERAL					
<u>DEPARTMENT OF AGRICULTURE</u>					
Passed through Catholic Charities of California					
OLA Western - CalFresh Outreach Plan	10.561	10/1/2012 - 9/30/2014	12-10122	\$ 88,025	\$ 5,537
San Pedro - CalFresh Outreach Plan	10.561	10/1/2012 - 9/30/2014	12-10122	88,025	6,541
San Gabriel - CalFresh Outreach Plan	10.561	10/1/2012 - 9/30/2014	12-10122	88,025	11,927
OLA Western - CalFresh Outreach Plan	10.561	10/1/2014 - 9/30/2016	14-3032	58,467	10,128
San Gabriel - CalFresh Outreach Plan	10.561	10/1/2014 - 9/30/2016	14-3032	58,467	28,256
San Gabriel - SNAP-Ed	10.561	10/1/2014 - 9/30/2015	13-3065 A-1	215,000	19,079
OLA Western - SNAP-Ed	10.561	10/1/2014 - 9/30/2015	13-3065 A-1	215,000	12,888
Passed through Food Bank of Santa Barbara County					
Santa Barbara Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	511,946	511,946
Passed through Food Bank of Southern California					
San Pedro Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	249,604	249,604
Passed through Food Share, Inc.					
Ventura Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	206,876	206,876
Passed through Los Angeles Regional Food Bank					
OLA Metro - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	101,014	101,014
OLA Western - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	216,419	216,419
San Fernando Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	76,125	76,125
San Gabriel Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2014 - 6/30/2015	Award	113,129	113,129
Total Department of Agriculture					<u>1,569,469</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Passed through City of Camarillo - Community Development Department					
Camarillo OASIS - Community Development Block Grant - CDBG*	14.218	7/1/2014 - 6/30/2015	2014-49	4,087	4,087
Passed through City of Covina - Covina Housing Authority					
The McGill Street House - Continuum of Care	14.267	7/1/2014 - 6/30/2015	CA0416L9D001205	96,091	89,884
Passed through City of Glendale - Community Services & Parks Department					
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - CDBG*	14.218	7/1/2014 - 6/30/2015	105720	35,500	35,500
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2014 - 6/30/2015	C105436A	31,858	31,858
Passed through City of Lompoc - Economic and Community Development Department					
Lompoc - Community Services - CDBG*	14.218	7/1/2014 - 6/30/2015	MOU	12,940	12,940
Lompoc - Food Distribution - CDBG*	14.218	7/1/2014 - 6/30/2015	MOU	13,500	13,500
Lompoc - MERG-ERG CDBG*	14.218	7/1/2014 - 6/30/2015	MOU	35,000	34,767
Passed through City of Long Beach - Health and Human Services Department					
Elizabeth Ann Seton - Emergency Solutions Grant - ESG	14.231	10/1/2013 - 9/30/2015	33332	132,000	87,537
Elizabeth Ann Seton - Emergency Solutions Grant - ESG	14.231	10/1/2014 - 9/30/2016	33550	170,000	102,666
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2013 - 9/30/2015	33326	132,000	79,821
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2014 - 9/30/2016	33549	120,000	72,889
Long Beach - Community Center - Transition in Place Families - Continuum of Care*	14.267	11/1/2013 - 4/30/2015	33216	100,426	25,414
Long Beach - Community Center - Transition in Place Families - Continuum of Care*	14.267	11/1/2014 - 6/30/2015	33566	66,951	64,248
Passed through City of Pomona - Community Development & Housing					
San Gabriel - Rapid Re-Housing - ESG	14.231	7/1/2014 - 6/30/2015	Agreement	29,476	29,476
San Gabriel - Homeless Prevention Services - ESG	14.231	7/1/2014 - 6/30/2015	Agreement	31,786	31,786
Passed through City of Santa Maria - Department of Administrative Services					
Santa Maria Community Services - CDBG*	14.218	7/1/2014 - 6/30/2015	Agreement	19,144	19,144
Passed through County of Ventura - Community Development Department					
Moopark Community Service Center - CDBG*	14.218	7/1/2014 - 6/30/2015	B-14-UC-06-0507-PE02	13,159	13,159

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS - CONTINUED

Year Ended June 30, 2015

Federal / State Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Contract Expenditures
Passed through Los Angeles Homeless Services Authority (LAHSA)					
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS*	14.218	4/1/2014 - 3/31/2015	2014HFSS14	\$ 242,891	\$ 219,922
Good Shepherd Hawkes - 2013 Continuum of Care Program*	14.267	5/1/2014 - 4/30/2015	CA0388L9D001306	394,964	294,938
Good Shepherd The Village Kitchen - 2013 Continuum of Care Program*	14.267	5/1/2014 - 4/30/2015	CA0388L9D001306	394,964	38,594
Good Shepherd Hawkes - 2014 Continuum of Care*	14.267	5/1/2015 - 4/30/2016	CA0388L9D001407	394,964	36,602
Good Shepherd The Village Kitchen - 2014 Continuum of Care Program*	14.267	5/1/2015 - 4/30/2016	CA0388L9D001407	394,964	11,316
Total Department of Housing and Urban Development					1,350,048
DEPARTMENT OF LABOR					
Passed through County of Los Angeles - Community & Senior Services					
Archdiocesan Youth Employment Services - WIA Title I Youth Program Services SD 1*	17.259	7/1/2014 - 6/30/2015	1314-01 - WIA-01	500,000	500,000
Archdiocesan Youth Employment Services - WIA Title I Youth Program Services SD 2*	17.259	7/1/2014 - 6/30/2015	1314-01 - WIA-01	500,000	500,000
Passed through City of Los Angeles - Economic and Workforce Development Department					
Archdiocesan Youth Employment Services - WIA YouthSource System - South & Central*	17.259	7/1/2014 - 6/30/2015	C- 124364	1,606,320	1,606,320
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS South and Central	17.258	7/1/2014 - 6/30/2015	C-124022	164,255	164,255
Total Department of Labor					2,770,575
DEPARTMENT OF STATE					
Passed through United States Conference of Catholic Bishops					
Immigration - Reception and Placement Program	19.510	10/1/2013 - 9/30/2014	Agreement	172,000	8,664
Immigration - Reception & Placement Financial Assistance	19.510	10/1/2013 - 9/30/2014	Agreement	241,875	44,825
Immigration - Reception and Placement Program	19.510	10/1/2014 - 9/30/2015	SPRMC015CA1006	179,350	105,399
Immigration - Reception & Placement Financial Assistance	19.510	10/1/2014 - 9/30/2015	SPRMC015CA1006	238,175	139,500
Total Department of State					298,388
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Directly from Dept of Health & Human Services					
Central Intake Unit - Home-based Childcare Training Program - HBC	93.576	9/30/2012 - 9/29/2014	90RG0125-01	175,000	31,223
Central Intake Unit - Home-based Childcare Training Program - HBC	93.576	9/30/2013 - 9/29/2014	90RG0125-02	170,100	33,061
Central Intake Unit - Home-based Childcare Training Program - HBC	93.576	9/30/2014 - 10/29/2015	90RG0159-01	185,000	124,067
Passed through United States Conference of Catholic Bishops					
Central Intake Unit - Dignity of Work Program	93.647	9/30/2013 - 3/30/2015	90-PH0023	28,810	28,810
Passed through Catholic Charities of California					
St. Margaret Center - Connecting Kids to Coverage - CKC	93.767	4/17/2015 - 7/14/2015	1ZOCMS331193-01-00	8,500	6,948
Passed through City of Hawthorne - South Bay Workforce Investment Board					
Central Intake Unit - Transitional Subsidized Employment TSE*	93.558	7/1/2014 - 6/30/2015	12-H151	84,400	84,400
Passed through County of Los Angeles Department of Community & Senior Services					
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase II SD 1*	93.558	7/1/2014 - 6/30/2015	1314-01 - WIA - 03	217,662	217,662
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS Phase IV SD 1*	93.558	2/10/2015 - 6/30/2015	1314-01 - WIA - 03	101,942	70,123
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase II SD 2*	93.558	7/1/2014 - 6/30/2015	1314-01 - WIA - 03	217,662	217,662
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS Phase IV SD 2*	93.558	2/10/2015 - 6/30/2015	1314-01 - WIA - 03	123,787	90,601
Passed through County of Los Angeles Department of Public and Social Services					
Central Intake Unit - Service Area 1 - REP Case Management	93.566 & 93.584	6/1/2013 - 6/30/2016	REP13-001	1,566,321	505,191
Central Intake Unit - Service Area 1 - Refugee Employment Program ORDG	93.576	7/1/2013 - 12/31/2014	REP13-001	18,840	5,380
Central Intake Unit - Service Area 1 - Refugee Employment Program ORDG	93.576	1/15/2015 - 6/30/2016	REP13-001	4,235	4,235
Central Intake Unit - Service Area 1 - Refugee Employment Program TADG	93.576	1/15/2015 - 6/30/2016	REP13-001	2,775	2,775
Central Intake Unit - Service Area 1 - Refugee Employment Program FS*	93.558	1/15/2015 - 6/30/2016	REP13-001	41,776	15,666
Central Intake Unit - Service Area 1 - Refugee Employment Program SB1041*	93.558	1/15/2015 - 6/30/2016	REP13-001	40,880	15,330
San Gabriel Region - Emergency Services - CSBG	93.569	9/1/2014 - 6/30/2016	1EMG1471FS	68,000	33,999
San Pedro Region - Emergency Services - CSBG	93.569	8/15/2014 - 6/30/2016	4EMG1471FS	103,000	47,115
Central Intake Unit - Emergency Services - CSBG	93.569	8/15/2014 - 6/30/2016	5EMG14713S	40,000	15,755
Central Intake Unit - Employment and Employment Services SD5 - CSBG	93.569	8/15/2014 - 6/30/2016	5EES1471FS	20,000	10,000
Archdiocesan Youth Employment Services - Child & Family Development - CSBG	93.569	8/15/2014 - 6/30/2016	5CFD1471FS	40,000	20,000

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS - CONTINUED

Year Ended June 30, 2015

<u>Federal / State Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Contract Expenditures</u>
Passed through County of Ventura - Area Agency on Aging Camarillo OASIS - Case Management - Social Model Title IIIB	93.044	7/1/2014 - 6/30/2015	3B-802-1213-4	\$ 37,532	\$ 37,532
Passed through Crittenton Services for Children and Families Esperanza Immigrant Rights Project - Unaccompanied Refugee Minor URM	93.566	7/1/2014 - 6/30/2015	MOU	35,582	35,582
Passed through Los Angeles Homeless Services Authority (LAHSA) Elizabeth Ann Seton - Homeless Family Solutions System - HFSS*	93.558	7/1/2014 - 6/30/2015	2014HFSS14	88,163	53,768
Passed through Lutheran Immigration and Refugee Services (LIRS) Immigration - Fingerprinting & Family Reunification Technical Assistance*	93.676	10/1/2013 - 9/30/2014	90ZU0103/01	234,947	59,693
Immigration - Fingerprinting & Family Reunification Technical Assistance*	93.676	10/1/2014 - 9/30/2015	90ZU0103-101	237,016	109,171
Passed through State of Calif - Department of Education El Santo Niño Adeste - Child Development Program	93.596	7/1/2014 - 6/30/2015	CCTR-4070	32,375	32,375
El Santo Niño Adeste - Child Development Program	93.575	7/1/2014 - 6/30/2015	CCTR-4070	17,812	17,812
Passed through United States Conference of Catholic Bishops Angel's Flight - Safe Passages II*	93.676	10/1/2013 - 9/30/2014	031-ANGFR-07-OR	350,962	95,093
Angel's Flight - Safe Passages II*	93.676	10/1/2014 - 9/30/2015	031-ANGFR-07-OR	350,962	257,939
Angel's Flight - Safe Passages III*	93.676	10/1/2014 - 9/30/2015	Agreement	92,314	41,011
Esperanza Immigrant Rights Project - Safe Passages III*	93.676	10/1/2014 - 9/30/2015	Agreement	1,494,485	828,309
Immigration - Match Grant*	93.567	10/1/2013 - 9/30/2014	Agreement	400,000	99,374
Immigration - Match Grant - Financial Assistance*	93.567	10/1/2013 - 9/30/2014	Agreement	400,000	157,537
Immigration - Match Grant*	93.567	10/1/2014 - 9/30/2015	90RV0070-01	120,000	56,830
Immigration - Match Grant - Financial Assistance*	93.567	10/1/2014 - 9/30/2015	90RV0070-01	120,000	38,730
Total Department of Health and Human Services					<u>3,500,759</u>
DEPARTMENT OF HOMELAND SECURITY					
Passed through United Way of Los Angeles EFSP (FEMA) - Los Angeles	97.024	3/1/2014 - 6/30/2015	PHASE32LA	434,795	434,795
Passed through United Way of Santa Barbara EFSP (FEMA) - Santa Barbara	97.024	5/01/2014 - 6/30/2015	PHASE32SB	58,732	44,457
Passed through United Way of Ventura EFSP (FEMA) - Ventura	97.024	7/1/2014 - 8/31/2015	PHASE32VT	60,000	38,614
Total Department of Homeland Security					<u>517,866</u>
				TOTAL FEDERAL AWARDS	\$ 10,007,105

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS - CONTINUED

Year Ended June 30, 2015

<u>Federal / State Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Contract Expenditures</u>
STATE OF CALIFORNIA					
<u>CA DEPARTMENT OF OFFICE OF EMERGENCY SERVICES</u>					
State of Calif - Department of Education El Santo Niño Adeste - Child Development Program	N/A	7/1/2014 - 6/30/2015	CCTR-4070	\$ 59,465	\$ 59,465
<u>CA DEPARTMENT OF SOCIAL SERVICES</u>					
Catholic Charities of California Esperanza Immigrant Rights Project - Unaccompanied Undocumented Minors Legal Representation	N/A	12/19/2014 - 6/30/2015	14-STD-00487	115,600	51,000
TOTAL STATE OF CALIFORNIA					110,465
CALIFORNIA COUNTIES					
<u>LOS ANGELES COUNTY</u>					
Direct from Los Angeles County Department of Mental Health San Gabriel - Mental Health Prevention and Early Intervention	N/A	1/20/2015 - 12/31/2015	MH050155	100,000	26,659
Passed through City of Los Angeles - Economic and Workforce Development Department					
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase II South and Central	N/A	7/1/2014 - 6/30/2015	C-124022	88,179	88,179
Archdiocesan Youth Employment Services - LA County Youth Jobs - Foster Youth - South and Central	N/A	7/1/2014 - 6/30/2015	C-124022	24,206	24,206
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase III South and Central	N/A	10/1/2014 - 6/30/2015	C-124022	64,047	64,047
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWorks Phase IV South and Central	N/A	4/1/2015 - 6/30/2015	C-125731	216,046	150,877
Passed through Los Angeles Homeless Services Authority (LAHSA)					
Project Achieve - Year Round Overnight - ESP	N/A	7/1/2014 - 6/30/2015	2014CNGF15	514,500	503,416
Passed through Harbor Interfaith Services					
San Pedro - Homeless Family Solution System - HFSS	N/A	7/1/2014 - 6/30/2015	2014HFSS02-02	56,609	56,609
Total Los Angeles County					913,993
<u>SANTA BARBARA COUNTY</u>					
Department of Housing and Community Development					
Santa Barbara - Region Wide Food Distribution & Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	17,666
Carpinteria - Region Wide Food Distribution & Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	8,820
Isla Vista - Region Wide Food Distribution & Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	13,248
Lompoc - Region Wide Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	13,245
Lompoc - Region Wide Food Distribution	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	13,248
Santa Maria - Region Wide Food Distribution & Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	79,474	13,247
Total Santa Barbara County					79,474
<u>OTHER COUNTY SUPPORT</u>					
VARIOUS	N/A	7/1/2014 - 6/30/2015	Agreement	113,744	113,744
TOTAL CALIFORNIA COUNTIES					\$ 1,107,211

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS - CONTINUED

Year Ended June 30, 2015

<u>Federal / State Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Contract Expenditures</u>
CALIFORNIA CITIES					
<u>BURBANK</u>					
City of Burbank - Dept of Parks, Recreation and Community Services					
Burbank - Day Labor	N/A	12/11/2013 - 12/10/2014	32423	\$ 88,700	\$ 44,773
Burbank - Day Labor	N/A	12/11/2014 - 12/10/2015	32423	88,700	48,340
Total Burbank					<u>93,113</u>
<u>CARPINTERIA</u>					
City of Carpinteria - Community Services Department					
Carpinteria - Community Services	N/A	7/1/2014 - 6/30/2015	Agreement	7,500	7,500
<u>CLAREMONT</u>					
Inland Valley Hope Partners					
San Gabriel - Family Stabilization Homeless Assistance Program	N/A	7/1/2014 - 6/30/2015	MOU	6,000	6,000
<u>COVINA</u>					
City of Covina - Successor Agency to the Covina Redevelopment Agency					
The McGill Street House - Continuum of Care	N/A	7/1/2014 - 6/30/2015	CA0416L9D001205	19,153	17,808
<u>LOS ANGELES</u>					
City of Los Angeles - Workforce Investment Board					
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2014 - 9/30/2014	Agreement	21,417	21,417
City of Los Angeles - Economic & Workforce Development Department					
Archdiocesan Youth Employment Services - City Mayor's Fund - SYEP Central & South	N/A	10/1/2014 - 6/30/2015	C-124366	52,200	52,200
Archdiocesan Youth Employment Services - City General Fund - SYEP Central & South	N/A	7/1/2014 - 6/30/2015	C-124366	126,023	126,023
Total Los Angeles					<u>199,640</u>
<u>OXNARD</u>					
City of Oxnard					
Camarillo OASIS - Community Services	N/A	7/1/2014 - 6/30/2015	Award	4,100	4,100
			TOTAL CALIFORNIA CITIES		<u>328,161</u>
			TOTAL GOVERNMENT GRANTS AND AWARDS		<u>\$ 11,552,942</u>

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS – CONTINUED

ALL CITY OF LOS ANGELES AWARDS - PASSED THROUGH AND DIRECT

Year Ended June 30, 2015

Summarized contract information for City of Los Angeles : Community Development Department	Federal CFDA Number	Term of Grant	Contract Number	Fiscal Contract Expenditures	Subcontractors	Fiscal Required Match	Match and Other Expenses
Direct from City of Los Angeles							
Economic and Workforce Development Department							
Archdiocesan Youth Employment Services - City Mayor's Fund - SYEP Central & South	N/A	10/1/2014 - 6/30/2015	C-124366	\$ 52,200	No	No	n/a
Archdiocesan Youth Employment Services - City General Fund - SYEP Central & South	N/A	7/1/2014 - 6/30/2015	C-124366	126,023	No	No	n/a
Workforce Investment Board							
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2014 - 9/30/2014	Agreement	21,417	No	No	n/a
From the US Department of Labor							
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - Central & South Los Angeles	17.259	7/1/2014 - 6/30/2015	C- 124364	1,606,320	Yes	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS South and Central	17.258	7/1/2014 - 6/30/2015	C-124022	164,255	No	No	n/a
From County of Los Angeles - Community and Senior Services							
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase II South and Central	N/A	7/1/2014 - 6/30/2015	C-124022	88,179	No	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - Foster Youth - South and Central	N/A	7/1/2014 - 6/30/2015	C-124022	24,206	No	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - Phase III South and Central	N/A	10/1/2014 - 6/30/2015	C-124022	64,047	No	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWorks Phase IV South and Central	N/A	4/1/2015 - 6/30/2015	C-125731	150,877	No	No	n/a
TOTAL CITY OF LOS ANGELES AWARDS				<u>\$ 2,297,524</u>			

* Denotes major program

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, COUNTY AND CITY AWARDS - CONTINUED

SUB-RECIPIENTS OF GOVERNMENT GRANTS

Year Ended June 30, 2015

Sub-recipients of Government Grants and Sub-contracted amount:	Federal CFDA Number	Contract Number	Sub-Contracted Amount
From the US Department of Labor			
Passed through City of Los Angeles Community Development Department			
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - Central Los Angeles			
Asian American Drug Abuse Program	17.259	C- 124364	\$ 82,085
Covenant House	17.259	C- 124364	20,000
Los Angeles Unified School District	17.259	C- 124364	36,000
P.F. Bresee Foundation	17.259	C- 124364	30,000
			<u>168,085</u>
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - South Los Angeles			
Coalition for Responsible Community Development	17.259	C- 124364	118,780
Los Angeles Unified School District	17.259	C- 124364	12,000
UAW Labor Employment & Training Corporation	17.259	C- 124364	24,000
			<u>154,780</u>
 TOTAL GOVERNMENT SUB-RECIPIENTS			 <u><u>\$ 322,865</u></u>

See accompanying notes to Schedule of Expenditures of Federal, State, County and City Awards.

Catholic Charities of Los Angeles, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE,
COUNTY AND CITY AWARDS

Year Ended June 30, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal, State, County and City Awards (the “Schedule”) includes all the government grants expenditure activity of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”) for the year ended June 30, 2015 and is presented using the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. The federal information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

For the purposes of the Schedule, federal, state, county and city awards include all grants, contracts, and similar agreements entered into directly and indirectly between Catholic Charities, agencies, and departments of the federal government. This includes cash and non-cash items.

Because this Schedule presents only a selected portion of the operations of the Catholic Charities, it is not intended to and does not present the financial position, changes in net assets or cash flows of Catholic Charities.

NOTE B - CONTRACT NUMBER

Catholic Charities received passed through grants from various municipal and other agencies. These grants do not have identifiable contract numbers and are identified as “agreement” in the accompanying Schedule.

NOTE C - GOVERNMENT LOAN BALANCES

<u>Federal Program</u>	<u>CFDA</u>	<u>2015 Year-end Principle Balance</u>	<u>2015 Schedule Expenditures</u>
DEPARTMENT OF HOUSING & HUMAN DEVELOPMENT			
Passed through the City of Los Angeles			
Block Grant: Women's Village	14.218	\$ 1,444,000	N/A
STATE OF CALIFORNIA			
Passed through the Department of Housing & Community Development			
Women's Village	03-EHAPCD-147	\$ 1,000,000	N/A
Family Shelter II	07-EHACPCD	\$ 1,000,000	N/A

Catholic Charities of Los Angeles, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE,
COUNTY AND CITY AWARDS

Year Ended June 30, 2015

NOTE D - SUBSEQUENT EVENTS

Catholic Charities has evaluated subsequent events through December 15, 2015, the date the Schedule was available to be issued. Catholic Charities is not aware of any subsequent events which would require recognition or disclosure in the Schedule.

Catholic Charities of Los Angeles, Inc.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2015

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: *Unmodified*
 Internal control over financial reporting:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified that are not
 considered to be material weakness(es)? _____ yes X none reported
 Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified that are not
 considered to be material weakness(es)? _____ yes X none reported

Type of auditor’s report issued on compliance for
 Major programs: *Unmodified*

Any audit findings disclosed that are required to be reported
 in accordance with Circular A-133, Section .510(a) _____ yes X no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.267	Department of Housing and Urban Development – Continuum of Care Program
17.259	Department of Labor – WIA Youth Activities
93.567	Department of Health and Human Services – Refugee and Entrant Assistance – Voluntary Agency
93.676	Department of Health and Human Services – Unaccompanied Alien Children Program
14.218	Department of Housing and Urban Development - Community Development Block Grants/Entitlement Grants
93.558	Department of Health and Human Services - Temporary Assistance for Needy Families

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

Auditee qualified as low-risk auditee? X yes ___ no

Catholic Charities of Los Angeles, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended June 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters to report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters to report.

SECTION IV – STATUS OF PRIOR YEAR FINDINGS

No matters to report

REPORTS REQUIRED BY THE
CALIFORNIA DEPARTMENT OF EDUCATION



Grant Thornton

Report of Independent Certified Public Accountants
on Supplementary Information Required by the
California Department of Education

Board of Trustees
Catholic Charities of Los Angeles, Inc.

Audit • Tax • Advisory

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We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”) as of and for the years ended June 30, 2015 and 2014, and our report thereon dated December 15, 2015 expressed an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on these financial statements as a whole.

The accompanying supplementary information including the General Information, Audited Attendance and Fiscal Report – for Child Development Programs (Contract No. CCTR - 4070), Schedule of Expenditures By State Categories, Schedule of Reimbursable Administrative Costs, Combining Statement of Activities, Combining Schedule of Equipment Expenditures and Combining Schedule of Renovation and Repair Expenditures are presented for purposes of additional analysis and are not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures in conformity with the *Audit Guide for Child Development Nutrition, and Adult Basic Education Program* issued by the California Department of Education. These additional procedures included examining the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed on pages 20 through 26 to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Grant Thornton LLP

Los Angeles, California
December 15, 2015

Catholic Charities of Los Angeles, Inc.

GENERAL INFORMATION

Year Ended June 30, 2015

- | | | |
|-----|---|---|
| 1. | Full official name of the agency | Catholic Charities of Los Angeles, Inc. |
| 2. | Program names and contract numbers
Child Care and Development Block Grant Center | CCTR - 4070 |
| 3. | Type of agency | Nonprofit Corporation |
| 4. | Address of agency headquarters | 1531 James M. Wood Blvd.
Los Angeles, CA 90015-0095 |
| 5. | Executive Director
Regional Coordinator | Msgr. Gregory Cox
Mr. Hector Briones |
| 6. | Corporate Telephone Number
El Santo Niño Community Center's Number | (213) 251-3400
(213) 748-9006 |
| 7. | Period Covered by Examination | July 1, 2014 through June 30, 2015 |
| 8. | Number of Days of Operation of Agency | 248 Days |
| 9. | Scheduled Hours of Operation Each Day | El Santo Niño Center July through June
7:00 a.m. – 6:00 p.m. |
| 10. | CDE Audit Finding: | None |

AUDITED ATTENDANCE AND FISCAL REPORT

for Child Development Programs

Agency Name: Catholic Charities of Los Angeles, Inc Vendor No. 19-T385-00

Fiscal Year Ended: June 30, 2015 Contract No. CCTR-4070

Independent Auditor's Name: Grant Thornton LLP

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-		-	2.006	-
Full-time	-		-	1.700	-
Three-quarters-time	-		-	1.275	-
One-half-time	-		-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-		-	1.652	-
Full-time	-		-	1.400	-
Three-quarters-time	-		-	1.050	-
One-half-time	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-		-	1.652	-
Full-time	-		-	1.400	-
Three-quarters-time	-		-	1.050	-
On-half-time	-		-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus	-		-	1.180	-
Full-time	-		-	1.000	-
Three-quarters-time	-		-	0.750	-
One-half-time	-		-	0.550	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.416	-
Full-time	-		-	1.200	-
Three-quarters-time	-		-	0.900	-
One-half-time	-		-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	6		6	1.298	8
Full-time	1,757		1,757	1.100	1,933
Three-quarters-time	467		467	0.825	385
One-half-time	4,738		4,738	0.605	2,866
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.298	-
Full-time	-		-	1.100	-
Three-quarters-time	-		-	0.825	-
One-half-time	-		-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.770	-
Full-time	-		-	1.500	-
Three-quarters-time	-		-	1.125	-
One-half-time	-		-	0.825	-
TOTAL DAYS OF ENROLLMENT	6,968	-	6,968		5,192
DAYS OF OPERATION	248	-	248		
DAYS OF ATTENDANCE	6,968	-	6,968		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Catholic Charities of Los Angeles, Inc Vendor No. 19-T385-00
 Fiscal Year End: June 30, 2015 Contract No. CCTR-4070
 Insert Any Commingled Contract No. _____

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$0	\$0	\$0
County Maintenance of Effort (EC § 8279)			\$0
Uncashed Checks to Providers			\$0
Other (Specify):			\$0
Subtotal	\$0	\$0	\$0
Transfer from Reserve Contract #			\$0
Contract #			\$0
Family Fees for Certified Children Contract # CCTR-4070	13,855		13,855
Contract #			\$0
Interest Earned on Apportionments Contract #			\$0
Contract #			\$0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			\$0
Other (Specify):			\$0
TOTAL REVENUE	\$13,855	\$0	\$13,855

SECTION IV - REIMBURSABLE EXPENSES			
<i>Direct Payments to Providers (FCCH Only)</i>			
1000 Certificated Salaries	78,119		78,119
2000 Classified Salaries	0		\$0
3000 Employee Benefits	23,997		23,997
4000 Books and Supplies	3,774		3,774
5000 Services and Other Operating Expenses	20,369		20,369
6100/6200 Other Approved Capital Outlay			\$0
6400 New Equipment (program-related)			\$0
6500 Equipment Replacement (program-related)			\$0
Depreciation or Use Allowance			\$0
Start-Up Expenses (service level exemption)			\$0
Budget Impasse Credit Contract #			\$0
Contract #			\$0
Indirect Costs. Rate 7.82% (Rate is Self-Calculating)	9,876		9,876
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$136,135	\$0	\$136,135
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	11,372	\$0	\$11,372
FOR CDE-A&I USE ONLY:			

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Child Development Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

YES
 NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES
 NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.
 AUD 9500, Page 3 of 4 (FY 2012-13) California Department of Education

Catholic Charities of Los Angeles, Inc.

ADESTE CHILD DEVELOPMENT PROGRAM

Project Number 19-T385-00-0

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES

Contract Number CCTR-2078

Year Ended June 30, 2015

	Child Care and Development Block Grant Center CCTR-4070	Not- Reimbursable	Total Reimbursable	Total Not- Reimbursable
1000	Certificated Salaries			
1100	Teachers' Salaries	\$ 36,191	\$ -	\$ 36,191
1200	Administrative Salaries			
1300	Supervisors' Salaries	41,928	-	41,928
1400	Other Certified Salaries			
2000	Classified Salaries			
2100	Instructional Aides' Salaries			
2300	Clerical and Other Office Personnel Salaries	-	-	-
2400	Maintenance/Operations Salaries			
2500	Food Service Salaries			
3000	Employee Benefits			
3300	Social Security (Old Age, Survivor's Disability)	5,749	-	5,749
3400	Health & Welfare Benefits	7,681	-	7,681
3500	State Unemployment Benefits	1,321	-	1,321
3600	Workers' Compensation Insurance	6,349	-	6,349
3900	Other Benefits	2,897	-	2,897
4000	Books, Supplies and Equipment			
4200	Books Other than Text Books			
4300	Instructional Materials and Supplies	1,609	-	1,609
4600	Pupil Transportation Supplies			
4710	Food	2,165	-	2,165
4720	Other Food Services Supplies	-	-	-
5000	Services/Other Operating Expenses			
5100	Contracts for Personnel Services			
5200	Travel, Conferences and Other	80	-	80
5400	Insurance	2,614	-	2,614
5500	Utilities & Waste Collections	-	-	-
5600	Contracts, Rents and Leases	-	-	-
5700	Legal, Election and Audit	1,506	-	1,506
5800	Other Services and Operating Expenses	16,169	-	16,169
6000	Capital Outlay			
6200	Building and Improvement of Building			
6400	Equipment (Program - related)			
	START-UP/CLOSE-DOWN EXPENSES			
	DEPRECIATION OR USE ALLOWANCE			
	INDIRECT COST	9,876	6,853	9,876
	TOTAL OF REIMBURSABLE AND NONREIMBURSABLE EXPENDITURES	<u>\$ 136,135</u>	<u>\$ 6,853</u>	<u>\$ 136,135</u>
				<u>\$ 6,853</u>

Catholic Charities of Los Angeles, Inc.
 ADESTE CHILD DEVELOPMENT PROGRAM
 SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS

Year Ended June 30, 2015

Reimbursable Administrative Costs	Child Care and Development Block Grant Center CCTR-4070	Total CDE
Salaries	\$ -	\$ -
Employee Benefits	-	-
Books and Supplies	-	-
Services and other operating expense	-	-
Depreciation on Non-CDE-funded assets used in program	-	-
Indirect costs	9,876	9,876
Total	\$ 9,876	\$ 9,876

Catholic Charities of Los Angeles, Inc.
ADESTE CHILD DEVELOPMENT PROGRAM
COMBINING STATEMENT OF ACTIVITIES

Year Ended June 30, 2015

	CCTR-4070	Non-Reimbursable CCTR-4070	Total CDE CD Contracts	Non-CDE Programs	Elimination	Total
Revenue and Support						
Government contracts	\$ 109,652	\$ -	\$ 109,652	\$ 11,443,290	\$ -	\$ 11,552,942
Unrestricted contributions and other Income	12,628	6,853	19,481	22,375,691	-	22,395,172
Family Fees - Certified Children	13,855	-	13,855	-	-	13,855
Interest Income	-	-	-	77,522	-	77,522
Total revenue and support	<u>136,135</u>	<u>6,853</u>	<u>142,988</u>	<u>33,896,503</u>	<u>-</u>	<u>34,039,491</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	78,119	-	78,119	11,529,440	-	11,607,559
Employee benefits	23,997	-	23,997	3,503,917	-	3,527,914
Books and supplies	3,774	-	3,774	803,951	-	807,725
Rents and leases	-	-	-	806,609	(157,318)	649,291
Other operating expenses	20,369	-	20,369	6,968,627	-	6,988,996
Building repairs and maintenance	-	-	-	361,885	-	361,885
Equipment expense	-	-	-	154,946	-	154,946
Depreciation	-	-	-	646,950	-	646,950
In-kind contribution expense	-	-	-	8,523,129	-	8,523,129
General, administrative, and indirect	9,876	6,853	16,729	2,508,664	(2,525,393)	-
Total Expenses	<u>136,135</u>	<u>6,853</u>	<u>142,988</u>	<u>35,808,118</u>	<u>(2,682,711)</u>	<u>33,268,395</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,911,615)</u>	<u>\$ 2,682,711</u>	<u>\$ 771,096</u>

Catholic Charities of Los Angeles, Inc.
ADESTE CHILD DEVELOPMENT PROGRAM
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES

Year Ended June 30, 2015

	<u>Child Development Program CCTR-4070</u>
Unit Cost Under \$7,500	\$ -0-
Unit Cost Over \$7,500 With CDD Approval	\$ -0-
Unit Cost Over \$7,500 Without CDD Approval	<u>\$ -0-</u>
Total Equipment Expenditures	<u><u>\$ -0-</u></u>

Catholic Charities of Los Angeles, Inc.
 ADESTE CHILD DEVELOPMENT PROGRAM
 COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
 Year Ended June 30, 2015

	Child Development Program <u>CTTR-4070</u>
Unit Cost Under \$10,000	\$ -0-
Unit Cost Over \$10,000 With CDD Approval	\$ -0-
Unit Cost Over \$10,000 Without CDD Approval	<u>\$ -0-</u>
Total Renovation and Repair Expenditures	<u><u>\$ -0-</u></u>