



Grant Thornton

**Schedule of Expenditures of Federal, State, County and
City Awards and Reports Required by the Uniform
Guidance and Reports Required by State, County and
City Authorities**

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

June 30, 2016

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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***

Audit - Tax - Advisory

Grant Thornton LLP
515 South Flower Street, 7th Floor
Los Angeles, CA 90071-2201

T 213.627.1717

F 213.624.6793

www.GrantThornton.com

**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”), which comprise the statement of financial position as of June 30, 2016, 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 February 24, 2017.

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
February 24, 2017



**Report of Independent Certified Public Accountants
on Compliance For Each Major Federal Program And
on Internal Control Over Compliance Required by
Office of Management and Budget Uniform Guidance**

Audit - Tax - Advisory

Grant Thornton LLP
515 South Flower Street, 7th Floor
Los Angeles, CA 90071-2201

T 213.627.1717

F 213.624.6793

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Board of Trustees
Catholic Charities of Los Angeles, Inc.

Report on compliance for each major federal program

We have audited the compliance of Catholic Charities of Los Angeles, Inc. (“Catholic Charities”, a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget’s *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to Catholic Charities’ federal programs.

Auditor’s responsibility

Our responsibility is to express an opinion on compliance for each of the 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 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 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, 2016.

Other Matters

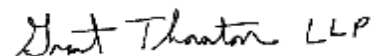
Report on internal control over compliance

Management of Catholic Charities is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Entity's 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 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 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 the Management and Budget's Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Los Angeles, California
February 24, 2017



**Report of Independent Certified Public Accountants on the
Schedule of Expenditures of Federal, State, County and City
Awards Required by the Uniform Guidance**

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T 213.627.1717

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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, 2016, and our report thereon dated February 24, 2017 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 Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 cursive script that reads "Grant Thornton LLP".

Los Angeles, California
February 24, 2017

Catholic Charities of Los Angeles, Inc.

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

Year Ended June 30, 2016

<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>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
FEDERAL						
<u>DEPARTMENT OF AGRICULTURE</u>						
Passed through Catholic Charities of California						
San Gabriel - CalFresh Outreach Plan	10.561	10/1/2014 - 9/30/2015	14-3032	58,467	\$ -	\$ 7,143
San Gabriel - CalFresh Outreach Plan	10.561	10/1/2015 - 9/30/2016	14-3032	58,467	-	16,630
San Gabriel Region - SNAP-Ed NEOP	10.561	10/1/2014 - 9/30/2015	13-3065 A-1	215,000	-	26,230
St Margaret's Center - SNAP-Ed NEOP	10.561	10/1/2014 - 9/30/2015	13-3065 A-1	215,000	-	21,846
San Gabriel Region - SNAP-Ed NEOP	10.561	10/1/2015 - 9/30/2016	14-3032 A-1	349,957	-	122,854
St Margaret's Center - SNAP-Ed NEOP	10.561	10/1/2015 - 9/30/2016	14-3032 A-1	349,957	-	108,517
Passed through Food Bank of Santa Barbara County						
Santa Barbara Region- Emergency Food Assistance Program*	10.569	7/1/2015 - 6/30/2016	Award	568,349	-	568,349
Passed through Food Bank of Southern California						
San Pedro Region - Emergency Food Assistance Program EFAP*	10.569	7/1/2015 - 6/30/2016	Award	353,269	-	353,269
Passed through Food Share, Inc.						
Ventura Region - Emergency Food Assistance Program - EFAP*	10.569	7/1/2015 - 6/30/2016	Award	286,653	-	286,653
Passed through Los Angeles Regional Food Bank						
San Fernando Region - Emergency Food Assistance Program - EFAP*	10.569	7/1/2015 - 6/30/2016	Award	82,707	-	82,707
San Gabriel Region - Emergency Food Assistance Program - EFAP*	10.569	7/1/2015 - 6/30/2016	Award	138,483	-	138,483
OLA Metro - Emergency Food Assistance Program - EFAP*	10.569	7/1/2015 - 6/30/2016	Award	86,411	-	86,411
OLA Western - Emergency Food Assistance Program - EFAP*	10.569	7/1/2015 - 6/30/2016	Award	178,939	-	178,939
Total Department of Agriculture					-	1,998,031
<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	7/1/2015 - 6/30/2016	Agreement	5,000	-	5,000
Passed through City of Covina - Covina Housing Authority						
The McGill Street House - Continuum of Care - CoC	14.267	7/1/2015 - 6/30/2016	CA0416L9D001407	96,091	-	92,562
Passed through City of Glendale - Community Services & Parks Department						
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - CDBG	14.218	7/1/2015 - 6/30/2016	106028	33,500	-	33,500
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2015 - 6/30/2016	105981	31,400	-	27,118
Passed through City of Lompoc - Economic & Community Development Dept						
Lompoc - Community Services - CDBG	14.218	7/1/2015 - 6/30/2016	MOU	11,250	-	11,250
Lompoc - Food Distribution - CDBG	14.218	7/1/2015 - 6/30/2016	MOU	13,750	-	13,750
Lompoc - MERG-ERGCDBG	14.218	7/1/2015 - 6/30/2016	Agreement	35,000	-	34,831
Passed through City of Long Beach - Health and Human Services Department						
Elizabeth Ann Seton - Emergency Solutions Grant - ESG	14.231	10/1/2014 - 9/30/2016	33550	170,000	-	67,334
Elizabeth Ann Seton - Emergency Solutions Grant - ESG	14.231	10/1/2015 - 9/30/2016	34066	174,000	-	146,745
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2014 - 9/30/2016	33549	120,000	-	47,111
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2015 - 9/30/2016	34070	124,000	-	60,655
Long Beach - Community Center - Transition in Place Families 2014 Continuum of Care	14.267	7/1/2015 - 6/30/2016	33976	101,422	-	96,415
Passed through City of Pomona - Community Development & Housing						
San Gabriel - Homeless Prevention Services - ESG	14.231	7/1/2015 - 6/30/2016	Grant	15,000	-	15,000
Passed through City of Santa Maria - Special Projects Division						
Santa Maria - Public Service Funding - CDBG	14.218	7/1/2015 - 6/30/2016	Agreement	19,144	-	19,144
Passed through County of Ventura - Community Development Department						
Moorpark Community Service Center - CDBG	14.218	7/1/2015 - 6/30/2016	CD15202	18,000	-	16,858

* 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, 2016

<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>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
Passed through Los Angeles Homeless Services Authority (LAHSA)						
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS	14.218	4/1/2015 - 3/31/2016	2015HFSS14	145,171	\$ -	\$ 145,171
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS	14.218	4/1/2016 - 6/30/2016	2015HFSS14	62,720	-	62,720
Good Shepherd Hawkes - 2014 Continuum of Care	14.267	5/1/2015 - 4/30/2016	CA0388L9D001407	394,964	-	269,351
Good Shepherd The Village Kitchen - 2014 Continuum of Care Program	14.267	5/1/2015 - 4/30/2016	CA0388L9D001407	394,964	-	77,695
Passed through Harbor Interfaith Services						
San Pedro - Homeless Family Solution System - HFSS CDBG	14.218	7/1/2015 - 6/30/2016	2015HFSS02-02	15,520	-	14,640
San Pedro - Homeless Family Solution System - HFSS ESG	14.231	7/1/2015 - 6/30/2016	2015HFSS02-02	6,477	-	6,477
Total Department of Housing and Urban Development					-	1,263,327
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	7/1/2015 - 6/30/2016	1314-01 - WIA-01	760,000	-	760,000
Archdiocesan Youth Employment Services - WIA Title I Youth Program Services SD 2	17.259	7/1/2015 - 6/30/2016	1314-01 - WIA-01	760,000	-	607,562
Passed through City of Los Angeles - Economic & Workforce Dev. Department						
Archdiocesan Youth Employment Services - WIOA YouthSource System - South & Central	17.259	7/1/2015 - 6/30/2016	C-126306	1,606,320	236,340	1,606,320
Total Department of Labor					236,340	2,973,882
DEPARTMENT OF STATE						
Passed through United States Conference of Catholic Bishops						
Immigration - Reception and Placement Program	19.510	10/1/2014 - 9/30/2015	SPRMC015CA 1006	179,350	-	73,951
Immigration - Reception and Placement Program-Financial Assistance	19.510	10/1/2014 - 9/30/2015	SPRMC015CA 1006	237,375	-	97,550
Immigration - Reception and Placement Program	19.510	10/1/2015 - 9/30/2016	SPRMC016CA 1003	225,900	-	169,242
Immigration - Reception and Placement Program-Financial Assistance	19.510	10/1/2015 - 9/30/2016	SPRMC016CA 1003	282,375	-	208,125
Total Department of State					-	548,868
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Directly from Dept of Health & Human Services						
Central Intake Unit - Home-Based Childcare Microenterprise Dev. Project	93.576	9/30/2014 - 9/29/2015	90RG0159-01	185,000	-	47,815
Central Intake Unit - Home-Based Childcare Microenterprise Dev. Project	93.576	9/30/2015 - 9/29/2016	90RG0159-02	198,118	-	158,082
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	-	1,552
Passed through City of Inglewood - South Bay Workforce Investment Board						
Central Intake Unit - Transitional Subsidized Employment TSE	93.558	7/1/2015 - 2/29/2016	13-W144	90,800	-	90,800
Central Intake Unit - Transitional Subsidized Employment TSE	93.558	3/1/2016 - 6/30/2016	Agreement	49,600	-	20,808
Passed through City of Los Angeles - Economic & Workforce Dev. Department						
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWorks South and Central	93.558	7/1/2015 - 6/30/2016	C-126161	342,682	-	301,170
Passed through County of Los Angeles - Community & Senior Services						
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS SD 1	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	164,400	-	142,051
Archdiocesan Youth Employment Services - LA County Youth Jobs - NCC SD 1	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	123,300	-	123,300
Archdiocesan Youth Employment Services - LA County Youth Jobs - Foster Youth SD 1	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	33,300	-	25,434
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWORKS SD 2	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	325,000	-	223,525
Archdiocesan Youth Employment Services - LA County Youth Jobs - NCC SD 2	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	241,800	-	219,563
Archdiocesan Youth Employment Services - LA County Youth Jobs - Foster Youth SD 2	93.558	7/1/2015 - 6/30/2016	1314-01 - WIA - 03	66,000	-	63,041

* 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, 2016

<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>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
Passed through County of Los Angeles Department of Public and Social Services						
Central Intake Unit - Service Area 1 - Refugee Employment Program Case Management RSS	93.566	6/1/2013 - 12/31/2016	REP13-001	1,820,333	\$ -	\$ 235,619
Central Intake Unit - Service Area 1 - Refugee Employment Program Case Management TA	93.584	6/1/2013 - 12/31/2016	REP13-001	1,820,333	-	271,677
Central Intake Unit - Service Area 1 - Refugee Employment Program ORDG	93.576	7/1/2013 - 9/30/2015	REP13-001	24,298	-	847
Central Intake Unit - Service Area 1 - Refugee Employment Program TADG	93.576	1/1/2015 - 6/30/2016	REP13-001	46,000	-	17,390
Central Intake Unit - Service Area 1 - Refugee Employment Program FS	93.558	1/1/2015 - 12/31/2016	REP13-001	62,666	-	31,332
Central Intake Unit - Service Area 1 - Refugee Employment Program SB1041	93.558	1/1/2015 - 12/31/2016	REP13-001	61,335	-	30,660
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth	93.569	7/1/2015 - 6/30/2016	5CFD1471FS	21,809	-	20,573
Central Intake Unit - Emergency Services - CSBG	93.569	7/1/2015 - 6/30/2016	5EMGI4713S	18,701	-	15,745
Central Intake Unit - Employment and Employment Services SD5 - CSBG	93.569	7/1/2015 - 6/30/2016	5EES1471FS	14,284	-	10,510
San Gabriel Region - Emergency Services - CSBG	93.569	7/1/2015 - 6/30/2016	1EMGI471FS	46,618	-	46,608
San Pedro Region - Emergency Services - CSBG	93.569	7/1/2015 - 6/30/2016	4EMGI471FS	73,017	-	54,790
Passed through County of Ventura - Area Agency on Aging						
Camarillo OASIS - Case Management - Social Model Title IIIB	93.044	7/1/2015 - 6/30/2016	3B-802-1213-4	35,000	-	35,000
Camarillo OASIS - Family Caregiver Resource Center Program Title IIIE	93.052	7/1/2015 - 6/30/2016	3E-FCRC-1516-4	30,000	-	25,371
Passed through Crittenton Services for Children and Families						
Esperanza Immigrant Rights Project - Unaccompanied Refugee Minor URM	93.566	7/1/2015 - 6/30/2016	MOU	31,148	-	31,148
Passed through Los Angeles Homeless Services Authority (LAHSA)						
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS-DPSS	93.558	7/1/2015 - 6/30/2016	2015FDPSS14	103,163	-	103,163
Passed through Harbor Interfaith Services						
San Pedro - Homeless Family Solution System - HFSS DPSS	93.558	7/1/2015 - 6/30/2016	2015HFSS02-02	49,626	-	49,046
Passed through Lutheran Immigration and Refugee Services						
Immigration - Safe Release Support Program	93.676	10/1/2014 - 9/30/2015	90ZU0103-101	237,016	-	69,237
Immigration - Foster Care and Safe Release Support	93.676	10/1/2015 - 9/30/2016	90ZU0103-03	293,770	-	228,828
Passed through State of Calif - Department of Education						
El Santo Niño Adeste - Child Development Program	93.575	7/1/2015 - 6/30/2016	CCTR-5069	17,812	-	17,812
El Santo Niño Adeste - Child Development Program	93.596	7/1/2015 - 6/30/2016	CCTR-5069	32,375	-	32,375
Passed through United States Conference of Catholic Bishops						
Esperanza Immigrant Rights Project - Safe Passages III	93.676	10/1/2014 - 1/31/2016	90ZU0077	1,609,001	-	780,185
Angel's Flight - Safe Passages III	93.676	10/1/2014 - 12/31/2015	90ZU0077	92,314	-	28,133
Angel's Flight - Safe Passages II	93.676	10/1/2014 - 9/30/2015	031-ANGFR-07-OR	350,962	-	83,099
Angel's Flight - Safe Passages II	93.676	10/1/2015 - 9/30/2016	90ZU0077	378,172	-	276,804
Immigration - Match Grant	93.567	10/1/2014 - 1/31/2016	90RV0070-01	120,000	-	63,170
Immigration - Match Grant Financial Assistance	93.567	10/1/2014 - 1/31/2016	90RV0070-01	120,000	-	77,906
Immigration - Match Grant	93.567	10/1/2015 - 9/30/2016	90RV0070-02	50,000	-	31,302
Immigration - Match Grant Financial Assistance	93.567	10/1/2015 - 9/30/2016	90RV0070-02	50,000	-	26,608
Total Department of Health and Human Services					-	4,112,079

* 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, 2016

<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>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
DEPARTMENT OF HOMELAND SECURITY						
Directly from US Department of Homeland Security						
Immigration - FY2015 Citizenship & Integration Direct Services	97.010	10/1/2015 - 9/30/2017	2015-CIS-010-000016	250,000	\$ -	\$ 100,065
Passed through United Way of Los Angeles						
EFSP (FEMA) - Los Angeles	97.024	7/1/2015 - 10/31/2016	PHASE33LA	339,599	-	92,879
Passed through United Way of Ventura						
EFSP (FEMA) - Ventura	97.024	7/1/2014 - 11/30/2015	PHASE32VT	60,000	-	21,386
EFSP (FEMA) - Ventura	97.024	12/1/2015 -	PHASE33VT	75,000	-	18,518
Total Department of Homeland Security					-	232,848
			TOTAL FEDERAL AWARDS	\$	236,340	\$ 11,129,035
STATE OF CALIFORNIA						
CA DEPARTMENT OF OFFICE OF EMERGENCY SERVICES						
State of Calif - Department of Education						
El Santo Niño Adeste - Child Development Program	N/A	7/1/2015 - 6/30/2016	CCTR-5069	66,553	-	66,553
			TOTAL STATE OF CALIFORNIA	\$	-	\$ 66,553
CALIFORNIA COUNTIES						
LOS ANGELES COUNTY						
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	-	47,188
Passed through City of Los Angeles - Economic and Workforce Development Department						
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central NCC	NA	7/1/2015 - 6/30/2016	C-126161	253,898	-	231,287
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central Foster Youth	NA	7/1/2015 - 6/30/2016	C-126161	69,878	-	54,907
Passed through Los Angeles Homeless Services Authority (LAHSA)						
Project Achieve - Year Round Overnight - ESP	N/A	7/1/2015 - 6/30/2016	2015CNGF15	514,500	-	503,510
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS	NA	7/1/2015 - 6/30/2016	2015HFSS14	20,000	-	20,000
Good Shepherd Hawkes - Transitional Housing	NA	5/1/2016 - 6/30/2016	2015CITYGF45	27,943	-	27,943
Passed through Harbor Interfaith Services						
San Pedro - Homeless Family Solution System - HFSS DPSS HSP	N/A	7/1/2015 - 6/30/2016	2015HFSS02-02	30,696	-	30,070
Total Los Angeles County					-	914,905
SANTA BARBARA COUNTY						
Department of Housing and Community Development						
Lompoc - Region Wide Food Distribution & Community Services	N/A	7/1/2015 - 6/30/2016	Agreement	35,000	-	11,666
Santa Barbara - Region Wide Food Distribution & Community Services	N/A	7/1/2015 - 6/30/2016	Agreement	35,000	-	11,667
Santa Maria - Region Wide Food Distribution & Community Services	N/A	7/1/2015 - 6/30/2016	Agreement	35,000	-	11,667
Total Santa Barbara County					-	35,000
OTHER COUNTY SUPPORT						
VARIOUS	N/A	7/1/2015 - 6/30/2016	Agreement	16,702	-	16,702
			TOTAL CALIFORNIA COUNTIES	\$	-	\$ 966,607

* 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, 2016

<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>Passed Through to Subrecipients</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	12/11/2014 - 12/10/2015	32423	88,700	\$ -	\$ 40,360
Burbank - Day Labor	N/A	12/11/2015 - 12/10/2016	32423	88,700	-	54,690
Total Burbank					-	95,050
<u>CARPINTERIA</u>						
City of Carpinteria - Community Services Department						
Carpinteria - Community Services	N/A	7/1/2015 - 6/30/2016	Agreement	7,500	-	7,500
<u>CLAREMONT</u>						
Inland Valley Hope Partners						
San Gabriel - Family Stabilization Homeless Assistance Program	N/A	7/1/2015 - 6/30/2016	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 - CoC	N/A	7/1/2015 - 6/30/2016	CA0416L9D001407	24,023	-	16,197
<u>LOS ANGELES</u>						
City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - Summer Youth Program - South and Central	N/A	7/1/2015 - 12/31/2015	C-126130	81,000	-	81,000
City of Los Angeles - Workforce Investment Board						
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2015 - 9/30/2015	Agreement	27,600	-	27,600
City of Los Angeles - BOE Dept of Public Works						
Guadalupe Center - Prop K Maintenance Funds	N/A	7/1/2015 - 6/30/2016	C-109969	16,681	-	16,681
Passed through Los Angeles Homeless Services Authority (LAHSA)						
Good Shepherd Languille - 2015 Crisis Housing and Services	N/A	7/1/2015 - 6/30/2016	2015CITYGF07	219,000	-	219,000
Good Shepherd Hawkes - Transitional Housing	N/A	5/1/2016 - 6/30/2016	2015CITYGF45	37,884	-	37,884
Passed through LAMP Community						
Good Shepherd - Rapid Re-Housing for Single Adults and Veterans	N/A	1/1/2016 - 9/30/2016	2015CITYGF36-CCLA	227,250	-	82,756
Total Los Angeles					-	464,921
<u>OXNARD</u>						
City of Oxnard						
Camarillo OASIS - Community Services	N/A	7/1/2015 - 6/30/2016	Award	6,000	-	6,000
TOTAL CALIFORNIA CITIES					-	595,668
TOTAL GOVERNMENT GRANTS AND AWARDS					\$ 236,340	\$ 12,757,863

* 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, 2016

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 - Summer Youth Program - South and Central	N/A	7/1/2015 - 12/31/2015	C-126130	\$ 81,000	No	No	n/a
Workforce Investment Board							
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2015 - 9/30/2015	Agreement	27,600	No	No	n/a
BOE Dept of Public Works							
Guadalupe Center - Prop K Maintenance Funds	N/A	7/1/2015 - 6/30/2016	C-109969	16,681	No	No	n/a
From the US Department of Labor							
Archdiocesan Youth Employment Services - WIOA YouthSource System - South & Central	17.259	7/1/2015 - 6/30/2016	C-126306	1,606,320	Yes	No	n/a
From the Department of Health and Human Sciences							
Archdiocesan Youth Employment Services - LA County Youth Jobs - CalWorks South and Central	93.558	7/1/2015 - 6/30/2016	C-126161	301,170	No	No	n/a
From Department of Housing and Urban Development							
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS	14.218	4/1/2015 - 3/31/2016	2015HFSS14	145,171	No	No	n/a
Elizabeth Ann Seton - Homeless Family Solutions System - HFSS	14.218	4/1/2016 - 6/30/2016	2015HFSS14	62,720	No	No	n/a
San Pedro - Homeless Family Solution System - HFSS CDBG	14.218	7/1/2015 - 6/30/2016	2015HFSS02-02	14,640	No	No	n/a
San Pedro - Homeless Family Solution System - HFSS ESG	14.231	7/1/2015 - 6/30/2016	2015HFSS02-02	6,477	No	No	n/a
From County of Los Angeles - Community and Senior Services							
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central NCC	N/A	7/1/2015 - 6/30/2016	C-126161	231,287	No	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central Foster Youth	N/A	7/1/2015 - 6/30/2016	C-126161	54,907	No	No	n/a
From Los Angeles Homeless Services Authority (LAHSA)							
Good Shepherd Languille - 2015 Crisis Housing and Services	N/A	7/1/2015 - 6/30/2016	2015CITYGF07	219,000	No	No	n/a
Good Shepherd Hawkes - Transitional Housing	N/A	5/1/2016 - 6/30/2016	2015CITYGF45	37,884	No	No	n/a
From LAMP Community							
Good Shepherd - Rapid Re-Housing for Single Adults and Veterans	N/A	1/1/2016 - 9/30/2016	2015CITYGF36-CCLA	82,756	No	No	n/a
TOTAL CITY OF LOS ANGELES AWARDS				\$ 2,887,613			

* 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, 2016

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 - Economic & Workforce Dev. Department			
Archdiocesan Youth Employment Services - WIOA YouthSource System - South Los Angeles			
Asian American Drug Abuse Program	17.259	C-126306	\$ 12,338
Coalition for Responsible Community Development	17.259	C-126306	115,178
Los Angeles Unified School District	17.259	C-126306	10,968
UAW Labor Employment & Training Corporation	17.259	C-126306	23,856
			<u>162,340</u>
Archdiocesan Youth Employment Services - WIOA YouthSource System - Central Los Angeles			
Covenant House	17.259	C-126306	16,000
Los Angeles Unified School District	17.259	C-126306	36,000
P.F. Bresee Foundation	17.259	C-126306	22,000
			<u>74,000</u>
 TOTAL GOVERNMENT SUB-RECIPIENTS			 <u>\$ 236,340</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, 2016

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, 2016 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 Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles and Audit Requirements For Federal Awards* ("Uniform Guidance").

For the purposes of the Schedule, 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

Federal Program	CFDA	2016 Year-end Principle Balance	2016 Schedule Expenditures
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			
	Contract Number	Principle Balance	2016 Schedule Expenditures
Women's Village	03-EHAPCD-147	\$ 1,000,000	N/A
Family Shelter II	07-EHACPCD	\$ 1,000,000	N/A

NOTE D – INDIRECT COST RATE

Catholic Charities uses an approved federal indirect cost rate from its cognizant agency, Department of Health and Human Service, which is sometimes capped below the approved rate in certain grants. Catholic Charities has elected to not use the 10% de minimis interest cost rate as allowed under the Uniform Guidance.

Catholic Charities of Los Angeles, Inc.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE,
COUNTY AND CITY AWARDS
Year Ended June 30, 2016

NOTE E - SUBSEQUENT EVENTS

Catholic Charities has evaluated subsequent events through February 24, 2017, 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, 2016

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 2 CFR 200.516(a) _____ yes X no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.569	Department of Agriculture – Emergency Food Assistance Program (Food Commodities)
19.510	Department of State – U.S. Refugee Admissions Program

Dollar threshold used to distinguish between
 Type A and Type B programs: \$ 750,000

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, 2016

SECTION II – FINANCIAL STATEMENT FINDINGS

None Noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Noted.

SECTION IV – STATUS OF PRIOR YEAR FINDINGS

No matters to report

**REPORTS REQUIRED BY THE
CALIFORNIA DEPARTMENT OF EDUCATION**



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

Audit - Tax - Advisory

Grant Thornton LLP
515 South Flower Street, 7th Floor
Los Angeles, CA 90071-2201

T 213.627.1717

F 213.624.6793

www.GrantThornton.com

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, the financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities") as of and for the years ended June 30, 2016 and 2015, and our report thereon dated February 24, 2017 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 - 5069), 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 Reporting Child Care and Development, Nutrition, Adult Education, and No Child Left Behind Programs* 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.

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

Los Angeles, California
February 24, 2017

Catholic Charities of Los Angeles, Inc.

GENERAL INFORMATION

Year Ended June 30, 2016

- | | | |
|-----|---|---|
| 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 - 5069 |
| 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, 2015 through June 30, 2016 |
| 8. | Number of Days of Operation of Agency | 252 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-T365-00

Fiscal Year Ended: June 30, 2016 Contract No. CCTR-5069

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 PERFORM CDEF 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	-	-	-	0.835	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time-plus	-	-	-	1.612	-
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	-	-	-	1.852	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
One-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	-	-	-	0.500	-
<i>Exceptional Needs</i>					
Full-time-plus	-	-	-	1.416	-
Full-time	-	-	-	1.200	-
Three-quarters-time	-	-	-	0.900	-
One-half-time	-	-	-	0.600	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	5	-	5	1.298	8
Full-time	1,418	-	1,418	1.100	1,560
Three-quarters-time	236	-	236	0.825	195
One-half-time	3,021	-	3,021	0.605	1,828
<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	-	-	-	1.600	-
Three-quarters-time	-	-	-	1.125	-
One-half-time	-	-	-	0.825	-
TOTAL DAYS OF ENROLLMENT	4,680	-	4,680		3,589
DAYS OF OPERATION	252	-	252		
DAYS OF ATTENDANCE	4,680	-	4,680		

NO NONCERTIFIED CHILDREN - Check this box, until 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, 2016 Contract No. CCTR-5069

Insert Any Commingled Contract No. _____

	COLUMN A CUMULATIVE FISCAL YEAR PERFORM CDFS 9500	COLUMN B AUDIT ADJUSTMENT INCREASE OR (DECREASE)	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	0	0	0
County Maintenance of Effort (FC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal	0	0	0
Transfer from Reserve Contract #			0
Contract #			
Family Fees for Certified Children Contract # *CCTR-5069	12,105		12,105
Contract #			
Interest Earned on Apportionments Contract #			0
Contract #			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Other (Specify):			
TOTAL REVENUE	\$12,105	0	\$12,105

SECTION IV - REIMBURSABLE EXPENSES			
<i>Direct Payments to Providers (FCCH Only)</i>			
1000 Certificated Salaries	77,480	0	77,480
2000 Classified Salaries	0		0
3000 Employee Benefits	25,964		25,964
4000 Books and Supplies	3,454		3,454
5000 Services and Other Operating Expenses	23,756		23,756
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Budget Impasse Credit Contract #			
Contract #			
Indirect Costs. Rate 7.98% (Rate is 50% Calculating)	10,429		10,429
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$141,063	0	\$141,063

TOTAL ADMINISTRATIVE COSTS (included in section IV above)	12,017	0	\$12,017
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.

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-5069

Year Ended June 30, 2016

		Child Care and Development Block Grant Center <u>CCTR-5069</u>	Not- Reimbursable	Total Reimbursable	Total Not- Reimbursable
1000	Certificated Salaries				
1100	Teachers' Salaries	\$ 28,561	\$ -	\$ 28,561	\$ -
1200	Administrative Salaries				
1300	Supervisors' Salaries	48,919	-	48,919	-
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)	5,676	-	5,676	-
3400	Health & Welfare Benefits	8,826	-	8,826	-
3500	State Unemployment Benefits	898	-	898	-
3600	Workers' Compensation Insurance	5,993	-	5,993	-
3900	Other Benefits	4,571	-	4,571	-
4000	Books, Supplies and Equipment				
4200	Books Other than Text Books				
4300	Instructional Materials and Supplies	2,846	-	2,846	-
4600	Pupil Transportation Supplies				
4710	Food	608	-	608	-
4720	Other Food Services Supplies	-	-	-	-
5000	Services/Other Operating Expenses				
5100	Contracts for Personnel Services				
5200	Travel, Conferences and Other	152	-	152	-
5400	Insurance	2,587	-	2,587	-
5500	Utilities & Waste Collections	-	-	-	-
5600	Contracts, Rents and Leases				
5700	Legal, Election and Audit	1,588	-	1,588	-
5800	Other Services and Operating Expenses	19,429	-	19,429	-
6000	Capital Outlay				
6200	Building and Improvement of Building				
6400	Equipment (Program - related)				
	START-UP/CLOSE-DOWN EXPENSES				
	DEPRECIATION OR USE ALLOWANCE				
	INDIRECT COST	10,429	6,879	10,429	6,879
TOTAL OF REIMBURSABLE AND NONREIMBURSABLE EXPENDITURES		<u>\$ 141,083</u>	<u>\$ 6,879</u>	<u>\$ 141,083</u>	<u>\$ 6,879</u>

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

Year Ended June 30, 2016

Reimbursable Administrative Costs	Child Care and Development Block Grant Center CCTR-5069	Total CDE
Salaries	\$ -	\$ -
Employee Benefits	-	-
Books and Supplies	-	-
Services and other operating expense	-	-
Depreciation on Non-CDE-funded assets used in program	-	-
Indirect costs	10,429	10,429
Total	\$ 10,429	\$ 10,429

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

Year Ended June 30, 2016

	CCTR-5069	Non-Reimbursable CCTR-5069	Total CDE CD Contracts	Non-CDE Programs	Elimination	Total
Revenue and Support						
Government contracts	\$ 116,740	\$ -	\$ 116,740	\$ 12,641,123	\$ -	\$ 12,757,863
Unrestricted contributions and other Income	12,213	6,879	19,092	23,500,731	-	23,519,823
Family Fees - Certified Children	12,105	-	12,105	-	-	12,105
Interest Income	-	-	-	60,036	-	60,036
Total revenue and support	141,058	6,879	147,937	36,201,890	-	36,349,827
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	77,480	-	77,480	11,666,252	-	11,743,732
Employee benefits	25,964	-	25,964	3,387,142	-	3,413,106
Books and supplies	3,625	-	3,625	786,076	-	789,701
Rents and leases	-	-	-	674,673	(157,318)	517,355
Other operating expenses	23,584	-	23,584	7,963,801	-	7,987,385
Building repairs and maintenance	-	-	-	346,924	-	346,924
Equipment expense	-	-	-	141,705	-	141,705
Depreciation	-	-	-	865,840	-	865,840
In-kind contribution expense	-	-	-	10,507,496	-	10,507,496
General, administrative, and indirect	10,430	6,879	17,309	2,541,580	(2,558,888)	1
Total Expenses	141,083	6,879	147,962	38,881,489	(2,716,206)	36,313,245
Change in Net Assets	\$ (25)	\$ -	\$ (25)	\$ (2,679,599)	\$ 2,716,206	\$ 36,582

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

Year Ended June 30, 2016

	<u>Child Development Program CCTR-5069</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, 2016

	Child Development Program <u>CCTR-5069</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>