



**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, 2014

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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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**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, 2014, 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 November 18, 2014.

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
November 18, 2014



**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, 2014. 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, 2014.

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
November 18, 2014



**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
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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") as of and for the year ended June 30, 2014, and our report thereon dated November 18, 2014 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
November 18, 2014

Catholic Charities of Los Angeles, Inc.

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

Year Ended June 30, 2014

<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>
FEDERAL					
<u>DEPARTMENT OF AGRICULTURE</u>					
Passed through Catholic Charities of California					
OLA Western - Food Stamp Program	10.551	10/1/2012 - 9/30/2013	12-10122	85,325	\$ 3,817
San Pedro - Food Stamp Program	10.551	10/1/2012 - 9/30/2013	12-10122	85,325	5,673
San Gabriel - Food Stamp Program	10.551	10/1/2012 - 9/30/2013	12-10122	85,325	9,167
OLA Western - Food Stamp Program	10.551	10/1/2013 - 9/30/2014	12-3060 A-2	88,025	13,602
San Pedro - Food Stamp Program	10.551	10/1/2013 - 9/30/2014	12-3060 A-2	88,025	15,279
San Gabriel - Food Stamp Program	10.551	10/1/2013 - 9/30/2014	12-3060 A-2	88,025	34,512
Passed through Food Bank of Santa Barbara County					
Santa Barbara Region- Emergency Food Assistance Program	10.569	7/1/2013 - 6/30/2014	Award	564,718	564,718
Passed through Food Bank of Southern California					
San Pedro Region - Emergency Food Assistance Program EFAP	10.569	7/1/2013 - 6/30/2014	Award	200,487	200,487
Passed through Food Share, Inc.					
Ventura Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2013 - 6/30/2014	Award	331,094	331,094
Passed through Los Angeles Regional Food Bank					
OLA Metro - Emergency Food Assistance Program - EFAP	10.569	7/1/2013 - 6/30/2014	Award	93,816	93,816
OLA Western - Emergency Food Assistance Program - EFAP	10.569	7/1/2013 - 6/30/2014	Award	213,803	213,803
San Fernando Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2013 - 6/30/2014	Award	104,335	104,335
San Gabriel Region - Emergency Food Assistance Program - EFAP	10.569	7/1/2013 - 6/30/2014	Award	51,608	51,608
Total Department of Agriculture					<u>1,641,911</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	7/1/2013 - 6/30/2014	Agreement	3,664	3,664
Passed through City of Covina - Covina Housing Authority					
The McGill Street House - 2012 Continuum of Care - CoC	14.267	7/1/2013 - 6/30/2014	CA0416L9D001205	96,091	96,091
Passed through City of Glendale - Community Services & Parks Department					
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - CDBG	14.218	7/1/2013 - 6/30/2014	105435	36,678	36,678
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2013 - 6/30/2014	105436	31,858	27,742
Passed through City of Lompoc - Community Development Department					
Lompoc - Community Services - CDBG	14.218	7/1/2013 - 6/30/2014	MOU 64931-59209	10,300	10,300
Lompoc - Food Distribution - CDBG	14.218	7/1/2013 - 6/30/2014	MOU	14,440	14,440
Lompoc - MERG-ERG CDBG	14.218	7/1/2012 - 6/30/2014	MOU	70,000	68,152
Passed through City of Long Beach - Health and Human Services Department					
Elizabeth Ann Seton - Emergency Solutions Grant - ESG*	14.231	10/1/2011 - 11/30/2013	32373	150,000	12,886
Elizabeth Ann Seton - Emergency Solutions Grant - ESG*	14.231	10/1/2012 - 6/30/2014	32918	150,000	82,898
Elizabeth Ann Seton - Emergency Solutions Grant - ESG*	14.231	10/1/2013 - 9/30/2014	33332	132,000	44,463
Long Beach - 2012 Continuum of Care - Case Management & Outreach	14.267	2/1/2013 - 7/31/2014	33215	46,103	31,947
Long Beach - Community Center - Transition in Place Families - SHP	14.235	11/1/2012 - 4/30/2014	32684	98,495	29,706

* 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, 2014

<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>
Long Beach - Community Center - Transition in Place Families - Continuum of Care	14.267	11/1/2013 - 4/30/2015	33216	100,426	\$ 71,212
Project Achieve - Emergency Solutions Grant - ESG*	14.231	10/1/2011 - 9/30/2013	32372	150,000	11,887
Project Achieve - Emergency Solutions Grant - ESG*	14.231	10/1/2012 - 6/30/2014	32919	150,000	77,786
Project Achieve - Emergency Solutions Grant - ESG*	14.231	10/1/2013 - 9/30/2014	33326	132,000	52,179
Passed through City of Pomona - Community Development Department					
San Gabriel - Homeless Prevention - Rapid Rehousing - ESG*	14.231	7/1/2013 - 6/30/2014	Agreement	16,502	16,502
San Gabriel - Homeless Prevention Services - ESG*	14.231	7/1/2013 - 6/30/2014	Agreement	15,143	15,143
Passed through City of Santa Maria - Department of Administrative Services					
Santa Maria - Public Service Funding - CDBG	14.218	7/1/2013 - 6/30/2014	Agreement	20,145	20,145
Passed through County of Ventura - Community Development Department					
Moorpark Community Service Center - CDBG	14.218	7/1/2013 - 6/30/2014	B-13-UC-06-0507-PD02	12,556	12,556
Passed through Los Angeles Homeless Services Authority (LAHSA)					
Elizabeth Ann Seton - County Emergency Shelter Grant Program - ESG*	14.231	7/1/2013 - 6/30/2014	2013CNESG04	53,333	51,851
Good Shepherd Hawkes - Transitional Housing - 2012 Continuum of Care Program - CoC	14.267	5/1/2013 - 4/30/2014	CA0388L9D001205	394,964	288,221
Good Shepherd The Village Kitchen - 2012 Continuum of Care Program - CoC	14.267	5/1/2013 - 4/30/2014	CA0388L9D001205	394,964	51,673
Good Shepherd Hawkes - Transitional Housing - 2013 Continuum of Care Program - CoC	14.267	5/1/2014 - 4/30/2015	CA0388L9D001306	394,964	47,702
Good Shepherd The Village Kitchen - 2013 Continuum of Care Program - CoC	14.267	5/1/2014 - 4/30/2015	CA0388L9D001306	394,964	13,730
Passed through Toberman Neighborhood Center, Inc.					
San Pedro - Family Source Center	14.218	4/1/2013 - 3/31/2014	T5426	33,800	24,914
Total Department of Housing and Urban Development					<u>1,214,468</u>
<u>DEPARTMENT OF LABOR</u>					
Passed through County of Los Angeles - Community & Senior Services					
Archdiocesan Youth Employment Services - WIA Title I Youth Program Services SD 1*	17.259	7/1/2013 - 6/30/2014	1314-01 - WIA-01	500,000	500,000
Archdiocesan Youth Employment Services - WIA Title I Youth Program Services SD 2*	17.259	7/1/2013 - 6/30/2014	1314-01 - WIA-01	575,000	575,000
Passed through City of Los Angeles - Economic and Workforce Development Department					
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - Central & South Los Angeles*	17.259	7/1/2013 - 6/30/2014	C-122807	1,746,000	1,746,000
Total Department of Labor					<u>2,821,000</u>
<u>DEPARTMENT OF STATE</u>					
Passed through United States Conference of Catholic Bishops					
Immigration - Reception and Placement Program	19.510	10/1/2012 - 9/30/2013	Agreement	180,000	71,248
Immigration - Reception & Placement Financial Assistance	19.510	10/1/2012 - 9/30/2013	Agreement	270,096	79,986
Immigration - Reception and Placement Program	19.510	10/1/2013 - 9/30/2014	Agreement	172,000	147,508
Immigration - Reception & Placement Financial Assistance	19.510	10/1/2013 - 9/30/2014	Agreement	241,875	191,669
Total Department of State					<u>490,411</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

Year Ended June 30, 2014

<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>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Directly from Dept of Health & Human Services					
Angel's Flight - Basic Center Program	93.623	9/30/2012 - 9/29/2013	90CY2455/03	100,000	\$ 24,249
Central Intake Unit - Home-based Childcare Training Program - HBC	93.576	9/30/2012 - 9/29/2013	90RG0125-01-02	175,000	44,932
Central Intake Unit - Home-based Childcare Training Program - HBC	93.576	9/30/2013 - 9/29/2014	90RG0125-02-00	170,100	122,000
Passed through United States Conference of Catholic Bishops					
Central Intake Unit - Dignity of Work Prog Enhanced Employment Servs for Victim of Trafficking	93.598	10/1/2012 - 9/29/2013	90-PH0023	7,290	7,290
Passed through City of Hawthorne - South Bay Workforce Investment Board					
Central Intake Unit - Transitional Subsidized Employment TSE	93.558	7/1/2013 - 6/30/2014	12-H151	57,897	57,897
Passed through County of Los Angeles Department of Public and Social Services					
Central Intake Unit - Service Area 1 - Refugee Employment Program ORDG*	93.566	6/1/2013 - 6/30/2016	REP13-001	28,524	12,384
Central Intake Unit - Service Area 1 - Refugee Employment Program REP*	93.566	6/1/2013 - 6/30/2016	REP13-001	1,566,321	507,996
Passed through County of Ventura - Area Agency on Aging					
Camarillo OASIS - Case Management - Social Model Title IIIB	93.044	7/1/2013 - 6/30/2014	3B-802-1213-4	35,895	35,895
Passed through Crittenton Services for Children and Families					
Esperanza Immigrant Rights Project - Unaccompanied Refugee Minor URM*	93.566	7/1/2013 - 6/30/2014	MOU	50,950	50,950
Immigration - Citizenship and Immigration Services*	93.566	7/1/2013 - 6/30/2014	MOU	900	900
Passed through Lutheran Immigration and Refugee Services (LIRS)					
Immigration - Digital Fingerprinting Services	93.676	10/1/2012 - 9/30/2013	90ZU0067/03	144,812	42,335
Immigration - Fingerprinting & Family Reunification Packet Assistance	93.676	10/1/2013 - 9/30/2014	90ZU0103/01	234,947	175,255
Passed through State of Calif - Department of Education					
El Santo Niño Adeste - Child Development Program	93.575	7/1/2013 - 6/30/2014	CCTR-3072	15,904	15,904
El Santo Niño Adeste - Child Development Program	93.596	7/1/2013 - 6/30/2014	CCTR-3072	33,342	33,342
Passed through Toberman Neighborhood Center, Inc.					
San Pedro - Family Source Center	93.569	4/1/2013 - 3/31/2014	T5426	16,650	12,273
Passed through United States Conference of Catholic Bishops					
Angel's Flight - Safe Passages I	93.676	10/1/2012 - 10/31/2013	031-ANGFR-07-OR	77,699	22,244
Angel's Flight - Safe Passages II	93.676	10/1/2012 - 10/31/2013	031-ANGFR-07-OR	284,264	93,754
Angel's Flight - Safe Passages II	93.676	10/1/2013 - 9/30/2014	031-ANGFR-07-OR	350,962	199,470
Immigration - Match Grant	93.567	10/1/2012 - 9/30/2013	90RV0064	437,362	78,967
Immigration - Match Grant - Financial Assistance	93.567	10/1/2012 - 9/30/2013	90RV0064	432,638	97,164
Immigration - Match Grant	93.567	10/1/2013 - 9/30/2014	Agreement	400,000	307,982
Immigration - Match Grant - Financial Assistance	93.567	10/1/2013 - 9/30/2014	Agreement	400,000	235,106
Total Department of Health and Human Services					<u>2,178,289</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
Passed through Catholic Legal Immigration Network, Inc.					
Immigration - Citizenship Education	97.010	10/1/2011 - 9/30/2013	MOU 11-0058	112,500	28,070
Passed through United Way of Los Angeles					
EFSP (FEMA) - Los Angeles	97.024	11/1/2012 - 2/28/2014	PHASE31LA	621,767	621,767
Passed through United Way of Santa Barbara					
EFSP (FEMA) - Santa Barbara	97.024	5/01/2013 - 4/30/2014	PHASE31SB	53,537	51,954
Passed through United Way of Ventura					
EFSP (FEMA) - Ventura	97.024	6/1/2013 - 4/30/2014	PHASE31VT	60,000	60,000
Total Department of Homeland Security					<u>761,791</u>
TOTAL FEDERAL AWARDS					<u>9,107,870</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

Year Ended June 30, 2014

<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	7/1/2013 - 6/30/2014	CCTR-3072	54,499	\$ 54,499
<u>FIRST 5 CHILDREN AND FAMILIES COMMISSION</u>					
Citrus Valley Health Partners San Gabriel - Valley Best Babies Collaborative	N/A	7/1/2013 - 6/30/2014	MOU	2,590	2,590
TOTAL STATE OF CALIFORNIA					57,089
CALIFORNIA COUNTIES					
<u>LOS ANGELES COUNTY</u>					
Direct from Los Angeles County Department of Community & Senior Services					
Archdiocesan Youth Employment Services - Summer Youth Work Experience Program	N/A	7/1/2013 - 10/31/2013	1314-01 - SYWEP-02	92,000	92,000
Archdiocesan Youth Employment Services - County Youth Jobs SD 1	N/A	4/1/2014 - 6/30/2014	1314-01 - WIA-03	140,625	71,831
Archdiocesan Youth Employment Services - County Youth Jobs SD 2	N/A	4/1/2014 - 6/30/2014	1314-01 - WIA-03	140,625	71,064
Passed through City of Los Angeles - Economic and Workforce Development Department					
Archdiocesan Youth Employment Services - 2013 County of Los Angeles YEP South & Central	N/A	7/1/2013 - 10/31/2013	C-122805	140,520	140,520
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central	N/A	4/1/2014 - 6/30/2014	C-124022	253,941	126,035
Los Angeles Homeless Services Authority (LAHSA)					
Elizabeth Ann Seton - Emergency Housing and Emergency Services Program	N/A	7/1/2011 - 6/30/2014	2011CNGF32	550,000	174,835
Project Achieve - Year Round Overnight - ESP	N/A	7/1/2013 - 6/30/2014	2013CNGF15	514,500	476,955
Total Los Angeles County					1,153,240
<u>SANTA BARBARA COUNTY</u>					
Department of Housing and Community Development					
Santa Barbara - Region Wide Food Distribution & Community Services	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	17,668
Carpinteria - Region Wide Food Distribution & Community Services	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	8,820
Isla Vista - Region Wide Food Distribution & Community Services	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	13,245
Lompoc - Region Wide Community Services	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	13,249
Lompoc - Region Wide Food Distribution	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	13,245
Santa Maria - Region Wide Food Distribution & Community Services	N/A	7/1/2013 - 6/30/2014	CN15779	79,474	13,247
Total Santa Barbara County					79,474
<u>OTHER COUNTY SUPPORT</u>					
VARIOUS	N/A	7/1/2013 - 6/30/2014	Agreement	38,575	38,575
TOTAL CALIFORNIA COUNTIES					1,271,289

* 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, 2014

<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	12/11/2012 - 12/10/2013	32423	88,649	\$ 32,174
Burbank - Day Labor	N/A	12/11/2013 - 12/10/2014	32423	88,700	42,342
Total Burbank					<u>74,516</u>
<u>CARPINTERIA</u>					
City of Carpinteria - Community Services Department					
Carpinteria - Community Services	N/A	7/1/2013 - 6/30/2014	Agreement	7,500	7,500
<u>CLAREMONT</u>					
Inland Valley Hope Partners					
San Gabriel - Family Stabilization Homeless Assistance Program	N/A	7/1/2013 - 6/30/2014	MOU	5,000	5,000
<u>COVINA</u>					
City of Covina - Covina Housing Authority					
The McGill Street House	N/A	7/1/2013 - 6/30/2014	CA0416L9D001205	19,153	13,338
<u>LONG BEACH</u>					
City of Long Beach - Health and Human Services Department					
Elizabeth Ann Seton - Mayor's Fund for the Homeless	N/A	3/12/2013 - 3/31/2014	33094	15,000	7,727
<u>LOS ANGELES</u>					
City of Los Angeles - Economic and Workforce Development Department					
Archdiocesan Youth Employment Services - City General Fund - SYEP	N/A	7/1/2013 - 12/31/2013	C-122806	387,200	387,200
City of Los Angeles - Workforce Investment Board					
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2013 - 9/30/2013	Agreement	21,010	21,010
City of Los Angeles - BOE Dept of Public Works					
Guadalupe Center - Prop K Maintenance Funds	N/A	7/1/2012 - 11/30/2013	C-109969	1,360	1,360
Total Los Angeles					<u>409,570</u>
<u>OXNARD</u>					
City of Oxnard					
Camarillo OASIS - Community Services	N/A	7/1/2013 - 6/30/2014	Award	5,000	5,000
TOTAL CALIFORNIA CITIES					<u>522,651</u>
TOTAL GOVERNMENT GRANTS AND AWARDS					<u>\$ 10,958,899</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, 2014

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 General Fund - SYEP	N/A	7/1/2013 - 12/31/2013	C-122806	\$ 387,200	No	No	n/a
Workforce Investment Board							
Archdiocesan Youth Employment Services - Summer Internships	N/A	7/1/2013 - 9/30/2013	Agreement	21,010	No	No	n/a
BOE Dept of Public Works							
Guadalupe Center - Prop K Maintenance Funds	N/A	7/1/2012 - 11/30/2013	C-109969	1,360	No	No	n/a
From the Department of Housing and Urban Development							
Passed through Toberman Neighborhood Center, Inc.							
San Pedro - Family Source Center	14.218	4/1/2013 - 3/31/2014	T5426	24,914	No	No	n/a
San Pedro - Family Source Center	93.569	4/1/2013 - 3/31/2014	T5426	12,273	No	No	n/a
From the US Department of Labor							
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - Central & South Los Angeles	17.259	7/1/2013 - 6/30/2014	C-122807	1,746,000	Yes	No	n/a
From County of Los Angeles - Community and Senior Services							
Archdiocesan Youth Employment Services - 2013 County of Los Angeles YEP South & Central	N/A	7/1/2013 - 10/31/2013	C-122805	140,520	No	No	n/a
Archdiocesan Youth Employment Services - LA County Youth Jobs - South and Central	N/A	4/1/2014 - 6/30/2014	C-124022	<u>126,035</u>	No	No	n/a
TOTAL CITY OF LOS ANGELES AWARDS				<u>\$ 2,459,312</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, 2014

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-122807	\$ 97,000
Covenant House	17.259	C-122807	20,000
Los Angeles Unified School District	17.259	C-122807	27,500
P.F. Bresee Foundation	17.259	C-122807	40,000
			<u>184,500</u>
Archdiocesan Youth Employment Services - WIA Youth WorkSource System - South Los Angeles			
Coalition for Responsible Community Development	17.259	C-122807	129,392
Los Angeles Unified School District	17.259	C-122807	27,500
UAW Labor Employment & Training Corporation	17.259	C-122807	28,000
			<u>184,892</u>
 TOTAL GOVERNMENT SUB-RECIPIENTS			 <u>\$ 369,392</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, 2014

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, 2014 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>2014 Year-end Principle Balance</u>	<u>2014 Schedule Expenditures</u>
<u>DEPARTMENT OF HOUSING & HUMAN DEVELOPMENT</u>			
Passed through the City of Los Angeles			
Block Grant: Women's Village	14.218	\$ 1,444,000	N/A
<u>STATE OF CALIFORNIA</u>	<u>Contract Number</u>	<u>Principle Balance</u>	<u>2014 Schedule Expenditures</u>
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

NOTE D - SUBSEQUENT EVENTS

Catholic Charities has evaluated subsequent events through November 18, 2014, 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, 2014

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>
14.231	Department of Housing and Urban Development – Emergency Shelter Grants Program
17.529	Department of Labor – WIA Youth Activities
93.566	Department of Health and Human Services – Refugee and Entrant Assistance – State Administered Programs

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, 2014

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

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

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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, 2014 and 2013, and our report thereon dated November 18, 2014 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 3072), 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 19 through 25 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
November 18, 2014

Catholic Charities of Los Angeles, Inc.

GENERAL INFORMATION

Year ended June 30, 2014

- | | | |
|-----|---|---|
| 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 3072 |
| 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, 2013 through June 30, 2014 |
| 8. | Number of Days of Operation of Agency | 251 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, 2014 Contract No. CCTR-3072

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	3		3	1	4
Full-time	1,825		1,825	1	2,008
Three-quarters-time	411		411	1	339
One-half-time	4,131		4,131	1	2,499
<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	6,370	-	6,370		4,850
DAYS OF OPERATION	251	-	251		
DAYS OF ATTENDANCE	6,313	-	6,313		

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, 2014 Contract No. CCTR-3072
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			
County Maintenance of Effort (EC § 8279)			
Uncashed Checks to Providers			
Other (Specify):			
Subtotal			
Transfer from Reserve			
Contract #			
Family Fees for Certified Children			
Contract # CCTR-3072	\$12,277		\$12,277
Contract #			
Interest Earned on Apportionments			
Contract #			
Contract #			
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			
Other (Specify):			
TOTAL REVENUE	\$12,277		\$12,277

SECTION IV - REIMBURSABLE EXPENSES

<i>Direct Payments to Providers (FCCH Only)</i>			
1000 Certificated Salaries	\$84,070		\$84,070
2000 Classified Salaries			
3000 Employee Benefits	29,585		29,585
4000 Books and Supplies	6,259		6,259
5000 Services and Other Operating Expenses	23,524		23,524
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: 7.99% (Rate is Self-Calculating)	11,461		11,461
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$154,899		\$154,899
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	13,027		\$13,027

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-2078

Year Ended June 30, 2014

	Child Care and Development Block Grant Center CCTR-3072	Not- Reimbursable	Total Reimbursable	Total Not- Reimbursable
1000	Certificated Salaries			
1100	\$ 34,861	\$ -	\$ 34,861	\$ -
1200	-	-	-	-
1300	49,209	-	49,209	-
1400	-	-	-	-
2000	Classified Salaries			
2100	-	-	-	-
2300	-	-	-	-
2400	-	-	-	-
2500	-	-	-	-
3000	Employee Benefits			
3300	6,123	-	6,123	-
3400	9,859	-	9,859	-
3500	1,575	-	1,575	-
3600	7,342	-	7,342	-
3900	4,686	-	4,686	-
4000	Books, Supplies and Equipment			
4200	-	-	-	-
4300	4,403	-	4,403	-
4600	-	-	-	-
4710	1,856	-	1,856	-
4720	-	-	-	-
5000	Services/Other Operating Expenses			
5100	-	-	-	-
5200	-	-	-	-
5400	2,299	-	2,299	-
5500	-	-	-	-
5600	-	-	-	-
5700	1,737	-	1,737	-
5800	19,488	15	19,488	15
6000	Capital Outlay			
6200	-	-	-	-
6400	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	11,461	5,267	11,461	5,267
TOTAL OF REIMBURSABLE AND NONREIMBURSABLE EXPENDITURES	<u>\$ 154,899</u>	<u>\$ 5,282</u>	<u>\$ 154,899</u>	<u>\$ 5,282</u>

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

Year Ended June 30, 2014

Reimbursable Administrative Costs	Child Care and Development Block Grant Center CCTR-3072	Total CDE
Salaries	\$ -	\$ -
Employee Benefits	-	-
Books and Supplies	-	-
Services and other operating expense	-	-
Depreciation on Non-CDE-funded assets used in program	-	-
Indirect costs	11,461	11,461
Total	\$ 11,461	\$ 11,461

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

Year Ended June 30, 2014

	CCTR-3072	Non-Reimbursable CCTR-3072	Total CDE CD Contracts	Non-CDE Programs	Elimination	Total
Revenue and Support						
Government contracts	\$ 103,745	\$ -	\$ 103,745	\$ 10,855,153	\$ -	\$ 10,958,898
Unrestricted contributions and other Income	46,438	-	46,438	19,317,508	-	19,363,946
Family Fees - Certified Children	12,277	-	12,277	-	-	12,277
Interest Income	-	-	-	2,244	-	2,244
Total revenue and support	<u>162,460</u>	<u>-</u>	<u>162,460</u>	<u>30,174,905</u>	<u>-</u>	<u>30,337,365</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	84,070	-	84,070	10,404,609	-	10,488,679
Employee benefits	29,585	-	29,585	3,396,726	-	3,426,311
Books and supplies	6,290	-	6,290	843,507	-	849,797
Rents and leases	-	-	-	832,146	(158,685)	673,461
Other operating expenses	23,425	(15)	23,410	7,275,321	-	7,298,731
Building repairs and maintenance	-	-	-	298,099	-	298,099
Equipment expense	82	-	82	135,723	-	135,805
Depreciation	-	-	-	617,311	-	617,311
In-kind contribution expense	-	-	-	7,164,641	-	7,164,641
General, administrative, and indirect	16,730	(5,269)	11,461	2,305,558	(2,317,019)	-
Total Expenses	<u>160,182</u>	<u>(5,284)</u>	<u>154,898</u>	<u>33,273,641</u>	<u>(2,475,704)</u>	<u>30,952,835</u>
Change in Net Assets	<u>\$ 2,278</u>	<u>\$ 5,284</u>	<u>\$ 7,562</u>	<u>\$ (3,098,736)</u>	<u>\$ 2,475,704</u>	<u>\$ (615,470)</u>

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

Year Ended June 30, 2014

	<u>Child Development Program CCTR-3072</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, 2014

	<u>Child Development Program CCTR-3072</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>