

Catholic Charities of Los Angeles, Inc.

Financial Statements
and Supplementary Information
and Single Audit Reports and Schedules
and State Childcare Development Reports

June 30, 2020



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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Catholic Charities of Los Angeles, Inc.
Los Angeles, California

We have audited the accompanying financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities of Los Angeles, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As more fully described in Notes 2 and 16 to the accompanying financial statements, Catholic Charities has adopted ASU 2016-01, *Financial Instruments - Overall*. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 15 to the financial statements, on March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information on pages 26 - 29 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2021, on our consideration of Catholic Charities' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Catholic Charities' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catholic Charities' internal control over financial reporting and compliance.



Armanino^{LLP}
Los Angeles, California

February 10, 2021

Catholic Charities of Los Angeles, Inc.
Statement of Financial Position
June 30, 2020

ASSETS

Cash and cash equivalents	\$ 1,594,255
Investments	29,766,956
Accounts and note receivable, net	4,110,014
Due from Opus Caritatis	960,351
Prepaid expenses	583,831
Investments restricted for long-term purposes	2,166,656
Property and equipment, net	41,966,194
Beneficial interest in separate organization - restricted	<u>242,213,088</u>
 Total assets	 <u>\$ 323,361,345</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 2,434,653
Accrued salaries and wages	2,451,332
Advances and refundable reimbursements	624,984
Forgivable construction loan	1,262,289
Refundable advances	2,100,000
Note payable	3,038,100
Note payable (Paycheck Protection Program)	<u>3,348,952</u>
Total liabilities	<u>15,260,310</u>
Net assets	
Without donor restrictions	
General	14,930,283
Investment in property and equipment	<u>40,703,905</u>
Total without donor restrictions	55,634,188
With donor restrictions	<u>252,466,847</u>
Total net assets	<u>308,101,035</u>
 Total liabilities and net assets	 <u>\$ 323,361,345</u>

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

Catholic Charities of Los Angeles, Inc.
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Support and operating revenues			
Support			
Government agencies	\$ 16,634,655	\$ -	\$ 16,634,655
Contributions	10,536,766	1,545,528	12,082,294
Bequests	3,451,730	693,286	4,145,016
Foundations - others	3,530,555	542,282	4,072,837
Foundation - distributions from Opus Caritatis	3,555,026	93,164	3,648,190
Fundraising events less donor benefits of \$356,660	1,601,428	139,148	1,740,576
Total support	39,310,160	3,013,408	42,323,568
Operating revenues			
Program service revenues	15,068,099	-	15,068,099
Investment returns, net	1,020,260	193,075	1,213,335
Sales to public	430,968	-	430,968
Total operating revenues	16,519,327	193,075	16,712,402
Total support and operating revenues	55,829,487	3,206,483	59,035,970
Net assets released from restriction	676,553	(676,553)	-
Total support and operating revenues	56,506,040	2,529,930	59,035,970
Total operating expenses	50,783,734	-	50,783,734
Change in net assets from operations	5,722,306	2,529,930	8,252,236
Nonoperating support			
Change in beneficial interest in separate organization	-	51,071,751	51,071,751
Miscellaneous	18,159	-	18,159
Total nonoperating support	18,159	51,071,751	51,089,910
Change in net assets	5,740,465	53,601,681	59,342,146
Net assets, beginning of year, as restated (See Note 16)	49,893,723	198,865,166	248,758,889
Net assets, end of year	\$ 55,634,188	\$ 252,466,847	\$ 308,101,035

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

Catholic Charities of Los Angeles, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services							Support Services			Eliminations	Total
	Angel's Flight Youth	Good Shepherd Centers		Regional Shelters	Other Regional Services	Youth Employment Services	Other Special Programs	Total Program Catholic Charities	Development & Communication and Fundraising	General and Administrative Services		
		Women's Village	Other Programs									
Compensation and related expenses												
Salaries and wages	\$ 1,678,763	\$ 809,308	\$ 564,729	\$ 1,468,347	\$ 2,921,026	\$ 1,980,428	\$ 3,531,912	\$ 12,954,513	\$ 245,562	\$ 2,190,346	\$ -	\$ 15,390,421
Pension plan contributions	71,326	27,187	18,165	35,761	107,288	73,102	128,166	460,995	14,733	126,139	-	601,867
Employee benefits	204,379	92,597	66,023	229,359	451,075	251,229	376,065	1,670,727	27,176	286,246	-	1,984,149
Payroll taxes	300,425	110,460	81,517	181,339	294,774	177,358	318,943	1,464,816	17,872	195,117	-	1,677,805
Total compensation and related expenses	2,254,893	1,039,552	730,434	1,914,806	3,774,163	2,482,117	4,355,086	16,551,051	305,343	2,797,848	-	19,654,242
Emergency food, shelter and other	147,943	167,053	181,476	425,651	9,125,333	156,622	192,775	10,396,853	-	50	-	10,396,903
Participant payroll and related	-	-	-	142	-	2,883,451	-	2,883,593	-	-	-	2,883,593
Financial assistance	54	-	-	895	20,513	-	1,355	22,817	-	-	-	22,817
Professional fees	82,061	1,479	1,871	90,258	100,208	88,513	84,764	449,154	7,786	51,432	-	508,372
Program subcontractors	-	-	-	-	-	591,952	9,724,952	10,316,904	-	-	-	10,316,904
Audit and accounting fees	3,159	2,791	1,428	5,270	6,961	16,897	6,337	42,843	396	3,105	-	46,344
Professional fundraising services	-	-	-	-	-	-	-	-	45,099	-	-	45,099
Advertising and public relations	-	-	-	80	11,026	575	3,366	15,047	27,647	1,750	-	44,444
Operating expenses	10,492	10,549	3,967	20,439	36,641	73,663	3,035	158,786	-	12,250	-	171,036
Office expenses	103,412	35,704	29,361	37,601	155,869	163,983	144,798	670,728	91,349	177,253	-	939,330
Donated thrift store goods sold	-	-	-	-	283,433	-	-	283,433	-	-	-	283,433
Information technology	15,890	26,686	15,448	29,893	104,216	35,559	74,033	301,725	15,902	221,889	-	539,516
Occupancy	416,478	190,656	65,924	493,258	637,017	685,176	22,415	2,510,924	24,828	600,585	(204,091)	2,932,246
Travel	-	-	-	-	882	2,087	906	3,875	-	2,385	-	6,260
Staff training, conferences and meetings	8,694	30	914	176	11,156	8,658	23,333	52,961	-	34,777	-	87,738
Interest expense	-	72,200	-	30,000	-	-	-	102,200	-	30	-	102,230
Payments to affiliates	-	20	-	-	-	-	-	20	-	42,431	-	42,451
Depreciation	18,102	342,726	12,066	56,948	157,111	4,744	9,027	600,724	-	46,297	-	647,021
Professional and other liability insurance	57,860	27,392	16,482	49,911	110,388	136,820	124,899	523,752	706	70,574	-	595,032
Vehicles and mileage	23,073	9,255	6,361	35,573	74,862	30,033	53,617	232,774	36	12,559	-	245,369
Other expenses	-	-	-	-	-	-	-	-	-	85,531	-	85,531
Fundraising expenses	-	-	-	-	-	-	-	-	187,823	-	-	187,823
Total expenses before administrative support allocation	3,142,111	1,926,093	1,065,732	3,190,901	14,609,779	7,360,850	14,824,698	46,120,164	706,915	4,160,746	(204,091)	50,783,734
Administrative support allocation	431,023	200,231	119,735	364,719	767,125	983,167	732,026	3,598,026	-	-	(3,598,026)	-
	<u>\$ 3,573,134</u>	<u>\$ 2,126,324</u>	<u>\$ 1,185,467</u>	<u>\$ 3,555,620</u>	<u>\$ 15,376,904</u>	<u>\$ 8,344,017</u>	<u>\$ 15,556,724</u>	<u>\$ 49,718,190</u>	<u>\$ 706,915</u>	<u>\$ 4,160,746</u>	<u>\$ (3,802,117)</u>	<u>\$ 50,783,734</u>

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

Catholic Charities of Los Angeles, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2020

Cash flows from operating activities	
Change in net assets	\$ 59,342,146
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Allowance for uncollectible accounts	85,531
Depreciation	647,025
Investment returns, net	(1,213,335)
Increase in beneficial interest in separate organization	(51,071,751)
Accrued interest on forgivable construction loan and notes payable	102,200
Donated property and equipment	(1,200,000)
Changes in operating assets and liabilities	
Accounts and notes receivable	257,576
Due from Opus Caritatis	(960,351)
Prepaid expenses	(229,350)
Accounts payable	(87,420)
Accrued salaries and wages	317,689
Advances and refundable reimbursements	209,352
Net cash provided by operating activities	<u>6,199,312</u>
Cash flows from investing activities	
Additions to property and equipment	(5,596,701)
Proceeds from sales of investments	10,276,503
Additions to investments	(13,558,829)
Net cash used in investing activities	<u>(8,879,027)</u>
Cash flows from financing activities	
Proceeds from borrowings under note payable (Paycheck Protection Program)	<u>3,348,952</u>
Net cash provided by financing activities	<u>3,348,952</u>
Net increase in cash and cash equivalents	669,237
Cash and cash equivalents, beginning of year	<u>925,018</u>
Cash and cash equivalents, end of year	<u><u>\$ 1,594,255</u></u>

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

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

1. NATURE OF OPERATIONS

Catholic Charities of Los Angeles, Inc. ("Catholic Charities") is a California 501(c)(3) nonprofit public benefit corporation that was founded in 1919 and incorporated in 1937. Catholic Charities is a separate legal entity from The Roman Catholic Archdiocese of Los Angeles (the "Archdiocese"). For one hundred and one years, Catholic Charities has provided family and individual counseling, community and employment services, child care and youth athletics, services for the elderly, poverty programs, shelters and residential care, immigration and naturalization services and resettlement of refugees. Funding for services is provided through government-funded programs, contributions from the public, foundations, users of the services, and through fundraising.

Catholic Charities was recently awarded its eighth consecutive 4-Star rating by Charity Navigator.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Changes in accounting principles

Catholic Charities has adopted the Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2016-01, *Financial Instruments - Overall*. This standard impacts Catholic Charities by requiring equity instruments, specifically its equity investment in a REIT and those held by a beneficial interest in a separate organization (see Notes 3 and 4), to be measured at fair value with changes in fair value recognized in changes in net assets. Previously, Catholic Charities had valued such instruments at their historical cost. This standard also provides Catholic Charities with the option to measure equity investments that do not have readily determinable fair values at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or similar investment of the same issuer. Catholic Charities has elected to use the fair value method when valuing its equity investments that do not have readily determinable fair values. Catholic Charities has adopted the standard on a modified-retrospective approach by making a cumulative-effect adjustment to net assets as of the beginning of the fiscal year ended June 30, 2020. The adoption of this accounting principle resulted in the changes as shown in Note 16. Additionally, Catholic Charities recognized \$24,822,439 in nonoperating support, related to the restricted "increase in the beneficial interest in separate organization" in the accompanying statement of activities, during the year ended June 30, 2020 due to the change of the fair value of the instruments during the year.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Changes in accounting principles (continued)

Catholic Charities has adopted the Financial Accounting Standards Board Accounting Standards Update ("ASU") 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Made*. This standard clarifies that when both a barrier to be overcome and a right of return exist, a donor-imposed condition exists and contribution revenue should not be recognized until the condition has been met. A probability assessment about whether the recipient is likely to meet the stipulation is not a factor when determining whether an agreement contains a barrier. Catholic Charities has adopted the standard on a modified prospective basis, meaning that it has been applied to all new arrangements and any revenue that had not been recognized from arrangements that existed as of July 1, 2019. Federal grants are generally contributions, if the intended recipient of the grant is the general public. The grants are also generally conditional based upon adherence to the Uniform guidance, in which case contribution revenue is recognized as costs are incurred. The adoption of this accounting principle did not result in any changes to beginning donor restricted net assets.

Income tax status

Catholic Charities operates as a not-for-profit organization and has been recognized by the Internal Revenue Service as an organization exempt from income taxation pursuant to Internal Revenue Code Section 501(c)(3) on its income other than unrelated business income and has also been recognized by the Franchise Tax Board as exempt from state franchise or income tax pursuant to California Revenue and Taxation Code Section 23701(d) on its income other than unrelated business income.

Basis of accounting

The financial statements of Catholic Charities have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

Basis of presentation

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Catholic Charities and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions.
- *Net assets with donor restrictions* - Includes gifts and pledges receivable for which donor-imposed restrictions or passage of time restrictions have not yet been met (see Note 9) and gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions (see Note 10).

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses. While management believes that these estimates are adequate as of June 30, 2020, it is possible that actual results could differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents consist of cash accounts and all other highly-liquid investments with original maturity dates of three months or less. Catholic Charities maintains its cash balances at several institutions located in Southern California which are insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). Cash balances held, at times, exceed the federally insured limit. Catholic Charities has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Accounts and note receivable

Accounts receivable consist mainly of requests for reimbursement from government contracts. Catholic Charities determines the allowance for uncollectible accounts by considering a number of factors including the length of time receivables are past due. Accounts and notes receivable at June 30, 2020 was \$4,110,014, which is net of allowances of \$902,439.

Investments

All investments in marketable securities with a readily determinable fair value are reported at fair value with gains and losses included in the accompanying statement of activities, net of expenses. Gains and losses on these investments are reported in the accompanying statement of activities as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations.

Beneficial interest in separate organization - restricted

The beneficial interest in separate organization within the accompanying statement of financial position consists of assets held by Opus Caritatis, Inc. ("Opus Caritatis"), a supporting organization for Catholic Charities (see Note 4). The assets primarily consist of an investment fund managed by State Street Global Advisors ("State Street"), an investment fund managed by Catholic Community Foundation of Los Angeles ("CCFLA"), and an investment in the common stock of a privately-held REIT ("REIT"), a real estate investment trust whose stock is not traded on any stock exchange. The investment funds managed by CCFLA and State Street and the investment in REIT are stated at fair value. These funds have been donor-restricted for Catholic Charities' Angel's Flight program and are included within net assets with donor restrictions in these financial statements (see Note 9).

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value measurements

Catholic Charities accounts for certain of its financial assets at fair value. In determining and disclosing fair value, Catholic Charities uses a fair value hierarchy established by GAAP. This guidance also applies under other accounting pronouncements that require or permit fair value measurements. The guidance clarifies that fair value is an exit price representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, and requires that fair value measurements be classified and disclosed in one of the following three categories:

- *Level 1* - Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
- *Level 2* - Inputs, other than quoted prices included in Level 1, which are observable for the asset or liability through corroboration with market data at the measurement date.
- *Level 3* - Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Property and equipment

Purchased land, buildings and improvements, and equipment and furniture are recorded at cost. Donated assets are recorded at fair value at date received.

Buildings and improvements, equipment and furniture are depreciated over their estimated useful lives on a straight-line basis ranging from 5 to 40 years. Depreciation expense for separately identified assets is included in program expenses, which are presented in the accompanying statement of functional expenses. For all other assets shared by Catholic Charities' programs and administration, depreciation is included in general and administrative services in the accompanying statement of functional expenses. Certain land and buildings utilized by Catholic Charities are owned by and reflected in the financial statements of the Archdiocese of Los Angeles Education and Welfare Corporation.

Asset retirement obligations

Accounting Standards Codification ("ASC") 410, *Asset Retirement and Environmental Obligations*, requires entities to recognize any material expenses associated with legally required or contractually obligated clean up costs when an asset is no longer used. Catholic Charities owns several older buildings that might have hidden asset retirement obligations due to the building age but has no knowledge of any specific or likely liability. Therefore, no allowance has been made in the accompanying financial statements.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long-lived assets

Management reviews each asset or asset group for impairment whenever events or circumstances indicate that the carrying value of an asset or asset group may not be recoverable. No impairment provision was recorded by Catholic Charities during the year.

Advances and refundable reimbursements

Advances and refundable reimbursements represent advanced funds provided by funding agencies for program expenses. Such advances, if not fully expended, are repaid at the termination of the program unless other arrangements are made with the funding agency.

Contributions

Contributions are reported as with or without donor restrictions depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restriction. Contributions for which the donor-imposed restrictions have been met in the same reporting period are recorded as contributions without donor restriction. Unconditional promises to give (pledges) are recorded as receivables and revenues. Conditional promises to give or intentions to give are not recorded in the accompanying financial statements.

Donated goods and services

There are \$9,064,516 of donated goods and services included in contributions support and government agencies revenues within the accompanying statement of activities for the year ended June 30, 2020. These amounts were also recorded as program services expenses.

A number of volunteers have donated significant amounts of their time to support the activities of Catholic Charities. Donated services are recognized as revenue if they (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The accompanying financial statements include \$160,000 for volunteer hours that meet these criteria for the year ended June 30, 2020. Many hours of additional donated time have not been reflected in the accompanying statement of activities and changes in net assets as these donated services do not meet either of the two recognition criteria described above.

Catholic Charities receives donated goods including food, clothing, household goods and a variety of other items. These are valued at fair value when received. The accompanying financial statements include \$7,379,198 of donated items (including \$283,434 of donated thrift store goods) for the year ended June 30, 2020, and \$1,525,318 of food commodities in 2020 received through government programs and valued using U.S. Department of Agriculture and Feeding America prices.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government agencies revenue

Government agencies revenue is derived from contracts with various governmental agencies. Most of the contracts are on a cost reimbursement basis. Contract revenues are recognized for allowable expenditures as costs are incurred in accordance with the contract terms.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Accordingly, CCLA recognizes government grant funds as support and revenue when eligible costs are incurred or when eligible services have been rendered. A receivable is recognized to the extent contract support earned exceeds cash advances. Conversely, a liability (deferred revenue) is recorded when contract cash advances exceed support earned. No liabilities exist as of the statement of financial position date for contract cash advances. CCLA has received approximately \$1,900,000 of cost-reimbursable grants that have not been recognized at June 30, 2020 because qualifying expenses have not yet been incurred.

Functional allocation of expenses

The costs of providing the various programs, fundraising and other activities have been presented on a functional basis in the accompanying statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fundraising activities benefited based on estimates developed by management.

Operating activities and nonoperating activities

Operating revenues and gains include program service revenues, investment returns net of investment expenses, and sales to public of donated goods. Operating expenses include program and support services and interest on indebtedness.

Nonoperating support include gifts designated for endowment or equipment and any change in the beneficial interest in separate organization (see Note 4), gain (loss) on property and equipment sale or donation and miscellaneous.

Subsequent events

Catholic Charities has evaluated events subsequent to June 30, 2020, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through February 10, 2021, the date the financial statements were available to be issued. Based upon this evaluation it was determined no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

3. INVESTMENTS

Investments consist of the following:

Investments	\$ 29,766,956
Investments restricted for long-term purposes (see Note 10)	<u>2,166,656</u>
	<u>\$ 31,933,612</u>

Catholic Charities has investment funds under management as follows:

CCFLA (see Note 11)	\$ 1,354,916
State Street	30,509,049
Other investments	<u>69,647</u>
	<u>\$ 31,933,612</u>

Other investments consists of stock in two privately-held companies (stated at \$55,854 and \$13,793).

Investments at fair value

The following table sets forth by level, within the fair value hierarchy, Catholic Charities' assets at fair value as of June 30, 2020:

	Level 1	Level 2	Level 3	Fair Value
Cash and cash equivalents	\$ 13,542,360	\$ -	\$ -	\$ 13,542,360
Domestic equity	712,054	-	-	712,054
Domestic fixed income	419,304	-	-	419,304
Index funds	11,644,616	-	-	11,644,616
International equity	223,326	-	-	223,326
U.S. bond index fund	5,322,073	-	-	5,322,073
U.S. Treasuries	232	-	-	232
Equity investment in privately-held REIT	<u>-</u>	<u>-</u>	<u>55,854</u>	<u>55,854</u>
	<u>\$ 31,863,965</u>	<u>\$ -</u>	<u>\$ 55,854</u>	31,919,819

Investments measured at net asset value

13,793

\$ 31,933,612

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

3. INVESTMENTS (continued)

The following table sets forth a summary of changes in investments for the year ended June 30, 2020:

Balance, beginning of year, as restated (see Note 16)	\$ 27,437,951
Investment returns, net	
Reinvested interest and dividends	111,713
Realized gains from sales of investments	58,722
Unrealized gains on investments	1,085,253
Investment fees	<u>(42,353)</u>
	1,213,335
Purchases of investments	13,558,829
Proceeds from sales of investments	<u>(10,276,503)</u>
Balance, end of year	<u><u>\$ 31,933,612</u></u>

Included within the investment accounts balance of cash and cash equivalents is \$1,600,000 of funds held in escrow whose use has been restricted by an asset purchase agreement. The agreement provides for payment to Catholic Charities of amounts escrowed for required maintenance through September 2021.

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - RESTRICTED

In 2004, Catholic Charities transferred funds to Opus Caritatis, Inc. ("Opus Caritatis"), a separate corporation established for charitable purposes as a supporting organization to Catholic Charities. Catholic Charities continues to hold a beneficial interest in Opus Caritatis. The mission of Opus Caritatis is to engage in the solicitation, receipt and administration of property and, from time to time, to disburse such property and the income therefrom for the charitable works of Catholic Charities, primarily in support of Angel's Flight of Catholic Charities ("Angel's Flight"). Additionally, Opus Caritatis may solicit funds from other corporations, foundations, businesses and individuals, including Catholic Charities. As of June 30, 2020, Catholic Charities held a beneficial interest in Opus Caritatis of \$242,213,088. Of the amount, Opus Caritatis had investments in a privately-held REIT measured at Level 3 fair value of \$218,301,450 as of June 30, 2020.

Catholic Charities determines the fair value of Level 3 investments based on a December 31, 2019 valuation prepared by Green Street, an independent valuation firm. The December 31, 2019 Green Street valuation is adjusted to a June 30, 2020 valuation based on the performance of comparable public REITs.

While Catholic Charities believes its valuation method is appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could have a significant effect on the estimated fair value amounts.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - RESTRICTED (continued)

Opus Caritatis' investment funds are managed by State Street Global Advisors and Catholic Community Foundation of Los Angeles.

Investments at fair value

The following table sets forth by level, within the fair value hierarchy, Opus Caritatis' investments at fair value as of June 30, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ 2,702,480	\$ -	\$ -	\$ 2,702,480
Equities	3,731,798	-	-	3,731,798
Mutual funds	10,182,652	-	-	10,182,652
Bond index funds	6,583,909	-	-	6,583,909
Fixed income securities	1,672,857	-	-	1,672,857
Equity investment in privately-held REIT	<u>-</u>	<u>-</u>	<u>218,301,450</u>	<u>218,301,450</u>
	<u>\$ 24,873,696</u>	<u>\$ -</u>	<u>\$218,301,450</u>	<u>\$243,175,146</u>

The following shows the change in beneficial interest in separate organization for the year ended June 30, 2020:

Balance, beginning of year, as restated (see Note 16)	\$ 191,141,337
Dividends and interest income	2,895,013
Realized gains, net	318,818
Unrealized gains, net	25,183,702
Contributed investments	27,677,127
Other expenses	(70,285)
Distributions to Catholic Charities	(3,648,190)
Distributions to Angel's Flight	<u>(1,284,434)</u>
Change in beneficial interest	<u>51,071,751</u>
Balance, end of year	<u>\$ 242,213,088</u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

5. PROPERTY AND EQUIPMENT

Property and equipment, net, of Catholic Charities include the following:

Buildings and improvements	\$ 20,385,468
Equipment and furniture	4,246,604
Construction in progress	<u>1,014,427</u>
	25,646,499
Less accumulated depreciation	(10,992,574)
Land	<u>27,312,269</u>
	<u><u>\$ 41,966,194</u></u>

Depreciation expense was \$647,025 for the year ended June 30, 2020.

In September 2019, Catholic Charities entered into an asset purchase agreement (the "Agreement") with Good Shepherd Shelter of Los Angeles ("GSS") to acquire the real property where GSS operates a domestic shelter for battered women and children. GSS' services include, but are not limited to, school, therapeutic and residential programs. The total purchase price for the real property was \$7,110,000. The Agreement included a \$2,100,000 contribution from GSS to Catholic Charities to establish funds to be used for repairs and maintenance of the real property and to generate income for the GSS programs. The terms of the contribution require that Catholic Charities operate the GSS programs for a period of 10-years. If Catholic Charities ceases to operate the program before the 10-year period lapses, then Catholic Charities is required to return the balance of the funds to GSS. Therefore, Catholic Charities has accounted for the \$2,100,000 as a conditional contribution which is included within refundable advances in the accompanying statement of financial position and will be recognized as revenue when the conditions are met.

The Agreement also includes a clause that would require Catholic Charities to owe compensation to GSS if it sold or leased the real property before September 2024, subject to certain criteria. At this time, management currently plans to continue operating the GSS program.

6. FORGIVABLE CONSTRUCTION LOANS

Emergency Housing and Assistance Program ("EHAP") Loans I and II

EHAP I: In April 2008, the State of California loaned Catholic Charities' Good Shepherd Women's Village \$1,000,000 through the Department of Housing and Community Development EHAP for the construction of a Phase III. The loan accrued simple interest at 3% per year. During the fiscal year ended June 30, 2018, the entire principal and accrued interest was forgiven. Catholic Charities has recognized \$1,300,000 of loan forgiveness, including \$300,000 of accrued interest, which has been included within contribution revenue in the accompanying statement of activities. As of February 10, 2021, the State of California has not closed out this loan and needs to receive and process final paperwork before doing so. Management expects the final paperwork to be processed before the end of the next fiscal year and does not anticipate any issues in the final closeout of this loan.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

6. FORGIVABLE CONSTRUCTION LOANS (continued)

Emergency Housing and Assistance Program ("EHAP") Loans I and II (continued)

EHAP II: On December 30, 2010, the State of California recorded its loan to Catholic Charities of \$1,000,000 through the Department of Housing and Community Development EHAP/Capital Development for the construction of Family Shelter II at Century Villages at Cabrillo ("CVC) Project in the City of Long Beach (Elizabeth Ann Seton Family Shelter-Building 2). Simple interest at 3% per year accrued from the date of each advance. As long as Catholic Charities continues to operate this shelter as either a transitional or emergency housing shelter, no payment of interest or principal is due. Ten years from recordation, if Elizabeth Ann Seton Family Shelter-Building 2 is still operating as a shelter, the entire principal and accrued interest will be forgiven. At June 30, 2020, \$262,289 of interest had accrued on this EHAP loan.

If Catholic Charities is unable to fulfill its obligation of operating Elizabeth Ann Seton Family Shelter-Building 2 as a shelter due to loss of government funding, CVC will either provide the funding to operate the shelter or assume responsibility for the EHAP loan. CVC's obligation is guaranteed by Century Housing, Inc.

The following is a summary of forgivable construction loans as of June 30, 2020:

EHAP forgivable construction loan payable II	\$ 1,000,000
EHAP forgivable construction loan deferred interest II	<u>262,289</u>
	<u>\$ 1,262,289</u>

7. NOTE PAYABLE

The following is a summary of note payable at June 30, 2020:

City of Los Angeles note payable	\$ 1,444,000
City of Los Angeles deferred interest	<u>1,594,100</u>
	<u>\$ 3,038,100</u>

Catholic Charities has a note with the City of Los Angeles related to the Good Shepherd Women's Village Project. The note balance of \$1,444,000 consists of \$1,050,000 ("Phase I") and \$394,000 ("Phase III"). The note was converted into a 40-year residual receipts note in December 1999 bearing simple interest at 5%. Payments of principal and interest on a residual receipts note are only made from residual receipts. There have been no residual receipts to date and none are expected. At June 30, 2020, Catholic Charities has accrued \$1,594,100 of interest expense related to the residual receipts note.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

8. NOTE PAYABLE (PAYCHECK PROTECTION PROGRAM LOAN)

On April 23, 2020, Catholic Charities received loan proceeds of \$3,348,952 from a promissory note issued by Bank of America, under the Paycheck Protection Program ("PPP") which was established under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act and is administered by the U.S. Small Business Administration. The term of the loan is two years and the annual interest rate is 1.00%. Payments of principal and interest are deferred for the first ten months of the loan. Under the terms of the CARES Act, PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loans granted under PPP. Such forgiveness will be determined based on the use of the loan proceeds for payroll costs, rent and utility expenses and the maintenance of workforce and compensation levels with certain limitations. Catholic Charities believes that it will likely qualify for full forgiveness, but there is uncertainty around the standards and operation of the PPP, and no assurance is provided that Catholic Charities will obtain forgiveness in whole or in part. Although Catholic Charities expects the PPP loan to be forgiven, the loan has been accounted for as a financial liability in accordance with applicable accounting guidance. Extinguishment of the debt will not take place until Catholic Charities has been legally released as the primary obligor. This will likely not take place until the Small Business Administration ("SBA") has approved the forgiveness application. The outstanding note payable balance as of June 30, 2020 amounted to \$3,348,952.

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

Subject to expenditure for specific purpose	
Purpose restricted	\$ 250,300,188
Investment earnings on endowment funds	<u>1,365,543</u>
	251,665,731
Donor-restricted endowment funds	<u>801,113</u>
	<u><u>\$ 252,466,844</u></u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

9. NET ASSETS WITH DONOR RESTRICTIONS (continued)

Net assets subject to expenditure for specific purpose at June 30, 2020, which consist primarily of investments, are available for the following programs or projects (amounts are in thousands):

Beneficial interest in separate organization - restricted (see Note 4)	\$ 242,213
Good Shepherd Shelter	2,114
Santa Barbara and Ventura programs	1,079
Immigration	955
Pandemic Relief	946
Angel's Flight	765
San Fernando programs	669
Disaster Relief	428
Good Shepherd	421
Our Lady of the Angels programs	343
Archdiocesan Youth Employment Services	304
Esperanza	288
Communication & General	142
Fors Family Trust and related	118
San Gabriel program	104
Other programs	<u>777</u>
	<u><u>\$ 251,666</u></u>

10. ENDOWMENTS

As of June 30, 2020, Catholic Charities has three endowment funds included in net assets totaling \$2,166,656. Included within are endowment funds totaling \$801,113 that are invested in perpetuity and are reflected in net assets with donor restrictions as of June 30, 2020 with the remainder representing accumulated earnings on such endowment. Investment income earned on these funds is restricted for designated programs. All income earned since the donation date has been held with restriction unless specifically expended.

The Board of Trustees, through its appropriate committee - the Investment Committee, has reviewed the California Uniform Prudent Management of Institutional Funds Act, UPMIFA (SB 1262) (the Act) as it impacts Catholic Charities and its restricted funds. The committee considered the following factors in its decision:

- i) The duration and preservation of the endowment fund.
- ii) The purposes of the institution and endowment fund.
- iii) General economic conditions.
- iv) The possible effects of inflation and deflation.
- v) The expected total return from the income and the appreciation of investments.
- vi) Other resources of the institution.
- vii) The investment policy of the Catholic Charities.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

10. ENDOWMENTS (continued)

Expenditures from these funds are assessed annually based on the needs of Catholic Charities and the intent of the donors.

The Investment Committee believes that this flexible approach, as it encompasses the total fund returns (both its original donation and earnings as required by the Act), is the best method under which to continue holding these assets. As such, the permanently restricted portion of the fund continues to be shown as donated, \$801,113 at June 30, 2020.

Changes in endowment net assets for the fiscal year ended June 30, 2020 is as follows:

	With Donor Restrictions
Balance, beginning of year	\$ 2,043,278
Investment gains	127,832
Expenditures	(4,454)
Balance, end of year	\$ 2,166,656

11. RELATED PARTY TRANSACTIONS

The Archdiocese

Catholic Charities purchases various insurance coverages through the Archdiocese for itself and its employees and also receives related administrative services. The Archdiocese also rents some of its facilities to Catholic Charities at less than fair value.

Catholic Charities Community Development Corporation ("CCCDC")

CCCDC is a separate non-profit corporation that was formed to undertake community development activities, including promoting and providing affordable housing and community centers. In recent years, it has terminated its other commitments and focused on its remaining project, a community center in Glendale that it leases to Catholic Charities.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

11. RELATED PARTY TRANSACTIONS (continued)

Catholic Charities Community Development Corporation ("CCDC") (continued)

In November 1992, Catholic Charities extended to CCDC an 18-month revolving credit term loan of up to \$150,000 to fund predevelopment costs of various low-income housing projects. The loan, which is unsecured, was interest free through its maturity date, May 1994, after which interest at 8% per year on the unpaid balance is applied. At June 30, 2017, the principal balance on the loan was \$100,000 and the accrued interest balance was \$508,304. In July 2017, Catholic Charities received a payment of \$100,000, which was applied to the principal leaving a current balance of accrued interest of \$650,777 at June 30, 2020. Interest continues to accrue on the unpaid interest which is included within accounts and note receivable in the accompanying statement of financial position. Catholic Charities has fully reserved the accrued unpaid interest balance.

Catholic Community Foundation of Los Angeles ("CCFLA")

CCFLA is a charitable not-for-profit which, in addition to other charitable purposes, acts as a custodian and investment manager for various funds that have been donated or accumulated by foundations, trusts, churches and other tax exempt organizations. It manages investments for both Catholic Charities and Opus Caritatis in an agency capacity. At June 30, 2020, it held \$1,354,916 (see Note 3) and \$5,405,578 for Catholic Charities and Opus Caritatis, respectively.

Opus Caritatis

In July 2019, Catholic Charities and Opus Caritatis entered into an Agreement under which Opus Caritatis received additional shares of common stock in the REIT, and Catholic Charities received land and building with an estimated fair value of \$1,200,000. Additionally, Catholic Charities was required to make a cash payment in the amount of \$1,200,000. On behalf of Catholic Charities, Opus Caritatis made the cash payment in August 2019.

Board of Trustees

During the year, Catholic Charities awarded a contract for the demolition of a property to a company owned by a member of the board of trustees. The award was in the amount of \$881,543 and subject to a competitive bid process. During the year, Catholic Charities paid \$243,850 to this company for these contracted services.

12. COMMITMENTS AND CONTINGENCIES

Lease commitments

Catholic Charities has entered into various non-cancelable operating leases for office space, program facilities, and equipment through 2030. Rental expense under all leases was \$1,117,533 for the year ended June 30, 2020.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

12. COMMITMENTS AND CONTINGENCIES (continued)

Lease commitments (continued)

Minimum lease commitments for the following fiscal years in effect at June 30 are as follows:

<u>Year ending June 30,</u>	
2021	\$ 1,122,246
2022	1,026,494
2023	224,843
2024	101,447
2025	74,329
Thereafter	<u>360,000</u>
	<u><u>\$ 2,909,359</u></u>

Government grants and contracts

In accordance with the terms of certain government grants, the records of Catholic Charities are subject to audit after the date of final payment of the contracts. Catholic Charities is liable for any disallowed costs; however, management of Catholic Charities believes that the amount of costs disallowed, if any, would not be significant.

13. RETIREMENT PLAN

Accrued salaries and wages includes \$601,282 of accrued retirement plan contributions as of June 30, 2020. Catholic Charities sponsors a 401(a) money-purchase retirement plan covering substantially all qualified employees. Employees are generally eligible for participation after one year of service. Catholic Charities' makes mandatory contributions to the retirement plan based upon 6% of eligible employees' salaries. The related expense amounted to \$601,873 for the year ended June 30, 2020.

Catholic Charities also maintains a defined contribution 403(b) plan, covering substantially all employees immediately upon employment. Employees may contribute up to the legal limits established by the Internal Revenue Service. Catholic Charities makes no contributions to this plan.

14. LIQUIDITY AND AVAILABILITY

The following reflects Catholic Charities' financial assets reported on the statement of financial position, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions. Consequently, amounts available exclude net assets with donor restrictions as of June 30, 2020.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

14. LIQUIDITY AND AVAILABILITY (continued)

Liquidity of financial assets consisted of the following:

Cash and cash equivalents	\$ 1,594,255
Investments	29,766,956
Accounts and note receivable, net	4,110,014
Due from Opus	960,351
Beneficial interest in separate organization - restricted	<u>242,213,088</u>
	278,644,664
Net assets subject to expenditure for specified purpose (see Note 9)	(251,665,731)
Restricted funds held in escrow (see Note 3)	<u>(1,600,000)</u>
	<u><u>\$ 25,378,933</u></u>

15. RISKS AND UNCERTAINTIES

Catholic Charities' operations may be adversely affected by health epidemics including the recent coronavirus outbreak. In December 2019, an outbreak of a novel strain of coronavirus ("COVID-19") originated in Wuhan, China and has since spread to a number of other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, several states in the U.S., including California, where Catholic Charities is headquartered, have declared a state of emergency. Potential impacts to Catholic Charities' operations include disruptions or restrictions on the Catholic Charities' employees' ability to work. Catholic Charities' work may be delayed or cancelled due to travel restrictions imposed by governments. COVID-19 could adversely affect the economies and financial markets of many countries, resulting in an economic downturn that could impact Catholic Charities' operating results. Any of the foregoing could harm Catholic Charities' operations and Catholic Charities cannot anticipate all of the ways in which health epidemics such as COVID-19 could adversely impact Catholic Charities operations. Although Catholic Charities continues to monitor and assess the effects of the COVID-19 pandemic on Catholic Charities operations, the ultimate impact of the COVID-19 outbreak or a similar health epidemic is highly uncertain and subject to change.

16. EFFECTS OF IMPLEMENTATION OF ASU 2016-01

Catholic Charities implemented ASU 2016-01 effective July 1, 2019 on a modified-retrospective approach by making a cumulative-effect adjustment to the statement of financial position as of the beginning of the fiscal year ended June 30, 2020. As a result, certain previously reported amounts at June 30, 2019 have been restated.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2020

16. EFFECTS OF IMPLEMENTATION OF ASU 2016-01 (continued)

The following table shows the effects of the implementation of ASU 2016-01 as of June 30, 2019:

	<u>Investments</u>	<u>Beneficial Interest in Separate Organization</u>	<u>With Donor Restrictions</u>
As previously reported, June 30, 2019	\$ 27,390,948	\$ 33,712,778	\$ 41,389,604
Market value adjustment was determined as described in Note 4 to these accompanying financial statements	<u>47,003</u>	<u>157,428,559</u>	<u>157,475,562</u>
As restated, June 30, 2019	<u>\$ 27,437,951</u>	<u>\$191,141,337</u>	<u>\$198,865,166</u>

Of the \$27,390,948 of investments at June 30, 2019, \$2,500 consisted of the equity investment in REIT.

SUPPLEMENTARY INFORMATION

Catholic Charities of Los Angeles, Inc.
Schedule of Program Expenses
For the Year Ended June 30, 2020

	2020
Program services	
Community services - San Fernando	\$ 2,096,930
Community services - San Gabriel	1,042,748
Community services - San Pedro	1,849,645
Community services - OLA Metro	112,927
Community services - OLA Western	2,418,375
Community services - Ventura County	2,082,773
Community services - Santa Barbara County	4,751,282
Community services - Other	229,877
Archdiocesan Youth Employment Services (AYE)	7,944,520
Athletics (CYO)	406,109
Angel's Flight Shelter and Outreach	2,298,415
Angel's Flight Adeste	531,315
Good Shepherd Centers	3,311,806
McGill House	148,376
Elizabeth Ann Seton Family Shelter	1,118,615
JOBE	743,659
Project Achieve Shelter	1,027,593
The Landing	238,413
New Good Shepherd Shelter	1,445,868
Aging Programs	337,414
Immigration and Citizenship Services	7,346,985
Esperanza	7,384,139
Central intake unit programs	850,407
Total program services	49,718,191
Support services	
Administration	1,197,799
Finance	1,157,003
Facilities management	782,477
Human resources	622,690
Management information systems	390,259
Resource Development and Fundraising	717,432
Total support services	4,867,660
GENERAL AND ADMINISTRATIVE EXPENSES ALLOCATED TO INDIVIDUAL PROGRAMS	(3,598,026)
ELIMINATION OF OCCUPANCY COSTS ALLOCATED TO INDIVIDUAL PROGRAMS	(204,091)
 TOTAL EXPENSES	 \$ 50,783,734

Catholic Charities of Los Angeles, Inc.
Statement of Activities - Santa Barbara County
For the Year Ended June 30, 2020

	2020
Support & operating revenues	
Support	
Contributions & bequests	\$ 323,823
Foundations	205,326
In-kind donations	3,263,614
Fundraising	458,944
Total support	4,251,707
Operating	
Government agencies	829,955
Program service revenues	137,051
Sales to the public	274,904
Total operating	1,241,910
Total support & operating revenues	5,493,617
Expenses	
Payroll expenses	
Salaries and wages	623,134
Pension plan contributions	27,537
Employee benefits	128,429
Payroll taxes	65,680
Total payroll expenses	844,780
Emergency food, shelter and other	3,768,266
Professional fees	622
Audit and accounting fees	1,140
Advertising and public relations	9,029
Office expenses	31,741
Operating expenses	6,607
In-kind thrift store goods	259,380
Information technology	13,304
Occupancy	260,442
Staff training, conference and meetings	1,685
Professional and other liability insurance	23,075
Vehicles and mileage	33,529
Fundraising expenses	32,875
Capital expenses	87,629
Miscellaneous	168,309
Total expenses	5,542,413
Surplus (deficit)	\$ (48,796)

Catholic Charities of Los Angeles, Inc.
Statement of Activities - Ventura County
For the Year Ended June 30, 2020

	2020
Support and operating revenues	
Support	
Contributions & bequests	\$ 715,320
Foundations	56,000
In-kind donations	924,441
Fundraising	189,051
Total support	1,884,812
Operating revenues	
Government agencies	520,184
Program service revenues	78,863
Total operating revenues	599,047
Total support and operating revenues	2,483,859
Expenses	
Payroll expenses	
Salaries and wages	694,581
Pension plan contributions	22,801
Employee benefits	117,916
Payroll taxes	67,833
Total payroll expenses	903,131
Emergency food, shelter and other	1,020,570
Professional fees	919
Audit and accounting fees	1,301
Advertising and public relations	2,671
Office expenses	30,796
Operating expenses	720
In-kind Thrift Store Goods	160,000
Information technology	11,235
Occupancy	111,761
Staff training, conference and meetings	2,219
Insurance	20,885
Vehicles and mileage	12,756
Fundraising expenses	24,268
Capital expenses	28,432
Miscellaneous	152,195
Total expenses	2,483,859
Surplus (deficit)	\$ -

Catholic Charities of Los Angeles, Inc.
 Refugee Targeted Employment and Acculturation Services REA 16-001
 Schedule of Revenues and Expenditures
 For The Year Ended June 30, 2020

	<u>REAS</u>	<u>FS</u>	<u>SB1041</u>	<u>SOR</u>
Revenues				
County of Los Angeles	\$ 451,300	\$ 57,240	\$ 65,370	\$ 24,805
Expenditures				
Salaries and wages	154,445	15,986	15,589	1,412
Payroll taxes and employee benefits	21,985	2,671	2,723	379
Subrecipients	209,915	31,071	38,244	20,500
Professional fees and services	9,267	1,131	1,313	447
Occupancy	8,500	668	1,039	66
Equipment and supplies	580	57	143	-
Telephone	2,354	305	325	44
Local transportation	1,009	69	69	5
Conferences and meetings	175	25	50	-
Indirect costs	<u>43,070</u>	<u>5,257</u>	<u>5,875</u>	<u>1,952</u>
Total expenditures	<u>\$ 451,300</u>	<u>\$ 57,240</u>	<u>\$ 65,370</u>	<u>\$ 24,805</u>

SINGLE AUDIT REPORTS AND SCHEDULES

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

Board of Trustees
Catholic Charities of Los Angeles, Inc.
Los Angeles, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 10, 2021.

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 determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catholic Charities' 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 the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 communication is not suitable for any other purpose.



Armanino^{LLP}
Los Angeles, California

February 10, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE, AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Catholic Charities of Los Angeles, Inc.
Los Angeles, California

Report on Compliance for Each Major Federal Program

We have audited Catholic Charities of Los Angeles, Inc. ("Catholic Charities")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Catholic Charities' major federal programs for the year ended June 30, 2020. 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 its 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "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 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, 2020.

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 Catholic Charities' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 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 weakness or significant deficiencies.

We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited Catholic Charities' financial statements as of and for the year ended June 30, 2020, and have issued our report thereon dated February 10, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.



Armanino^{LLP}
Los Angeles, California

February 10, 2021

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
FEDERAL						
San Gabriel - CalFresh Outreach Program	10.561	10/1/2018 - 9/30/2019	18-3058	\$ 11,481	\$ -	\$ 1,279
San Gabriel - CalFresh Outreach Program	10.561	10/1/2019 - 9/30/2020	18-3058	11,948	-	10,225
San Gabriel Region - SNAP-Ed	10.561	10/1/2018 - 9/30/2019	17-7007	283,281	-	24,486
St. Margaret's Center - SNAP-Ed	10.561	10/1/2018 - 9/30/2019	17-7007	283,281	-	45,427
San Gabriel Region - CFHL	10.561	10/1/2019 - 9/30/2020	17-7007	353,290	-	75,358
St Margaret's Center - CFHL	10.561	10/1/2019 - 9/30/2020	17-7007	353,290	-	163,507
Passed through Food Bank of Santa Barbara County						
Santa Barbara Region - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	639,976	-	639,976
Passed through Food Bank of Southern California						
San Pedro Region - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	407,389	-	407,389
Passed through Food Share, Inc.						
Ventura Region - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	141,241	-	141,241
Passed through Los Angeles Regional Food Bank						
Good Shepherd Center - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	15,247	-	15,247
San Fernando Region - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	108,885	-	108,885
St. Margaret's Center - Emergency Food Assistance Program	10.569	7/1/2019 - 6/30/2020	Award	212,580	-	212,580
TOTAL DEPARTMENT OF AGRICULTURE					-	<u>1,845,600</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through City of Camarillo - Community Development Department						
Camarillo OASIS - Community Development Block Grant	14.218	7/1/2019 - 6/30/2020	Agreement	10,000	-	10,000
Passed through City of Glendale- Community Services & Parks Department						
Glendale Community Services - Loaves and Fishes Homeless Prevention Program - CDBG	14.218	7/1/2019 - 6/30/2020	8000637	28,000	-	28,000
Glendale Community Services - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2019 - 6/30/2020	8000561	43,556	-	22,762
Passed through City of Lompoc - Community Development Division						
Lompoc Community Services - MERG-ERG CDBG	14.218	7/1/2019 - 6/30/2020	Agreement	50,000	-	49,982
Lompoc Community Services - CDBG & Human Service Program - CDBG	14.218	7/1/2019 - 6/30/2020	Agreement	30,000	-	30,000

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Passed through City of Long Beach - Health and Human Services						
Department						
Elizabeth Ann Seton Family Shelter - Emergency Solutions Grant - ESG	14.231	10/1/2018 - 9/30/2019	35116	\$ 148,975	\$ -	\$ 10,349
Elizabeth Ann Seton Family Shelter - Emergency Solutions Grant - ESG	14.231	10/1/2019 - 9/30/2020	35399	155,232	-	109,996
Long Beach Community Center - CoC Transition in Place Families	14.267	7/1/2019 - 6/30/2020	35302	222,311	-	213,864
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2019 - 9/30/2020	35117	108,986	-	23,420
Good Shepherd Shelter - Domestic Violence Shelter Operations	14.218	7/1/2019 - 6/30/2020	133745	174,030	-	121,487
Santa Maria Community Service - CDBG	14.218	7/1/2019 - 6/30/2020	Agreement	12,211	-	12,211
Moorpark Community Services Center - CDBG	14.218	7/1/2019 - 6/30/2020	CD19202101	20,000	-	20,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>-</u>	<u>652,071</u>
DEPARTMENT OF JUSTICE						
Passed through US Conference of Catholic Bishops						
Employment Support Partnership Program - Specialized Services for Victims of Human Trafficking	16.320	10/1/2019 - 9/30/2020	SERSH-06	10,647	-	7,189
TOTAL DEPARTMENT OF JUSTICE					<u>-</u>	<u>7,189</u>

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Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF LABOR						
Directly from Department of Labor						
Archdiocesan Youth Employment Services - WIOA Youthbuild Passed through County of Los Angeles - Workforce Development, Aging & Community Services	17.274	10/17/2016 - 2/16/2020	YB-29939-17-60-A-6	\$ 1,100,000	\$ -	\$ 3,564
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD1	17.258	7/1/2018 - 6/30/2019	1720-WF100-EW	906,000	290,314	810,951
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2	17.258	7/1/2018 - 6/30/2019	1720-WF100-SL	341,000	116,227	270,168
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD1	17.259	7/1/2018 - 6/30/2019	1720-WF100-EW	1,522,000	-	1,512,375
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD2	17.259	7/1/2018 - 6/30/2019	1720-WF100-SL	532,000	-	503,070
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD1	17.278	7/1/2018 - 6/30/2019	1720-WF100-EW	405,000	126,172	276,184
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD2	17.278	7/1/2018 - 6/30/2019	1720-WF100-SL	153,000	50,489	127,295
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Keep LA Working SD1	17.278	4/27/2020 - 6/30/2020	1720-WF100-EW	95,400	-	95,400
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Worker Resiliency Fund SD1	17.278	4/27/2020 - 6/30/2020	1720-WF100-EW	43,200	-	43,200
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Keep LA Working SD2	17.278	4/27/2020 - 6/30/2020	1720-WF100-SL	42,200	-	42,200
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Keep LA Working SD2	17.278	4/27/2020 - 6/30/2020	1720-WF100-SL	18,400	-	18,400
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2019 - 6/30/2020	133549	605,045	-	581,731
Archdiocesan Youth Employment Services - WIOA YouthSource System - Central LA	17.259	11/1/2019 - 6/30/2020	133549	403,363	-	265,780
TOTAL DEPARTMENT OF LABOR					<u>583,202</u>	<u>4,550,318</u>

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
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Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through City of Inglewood - South Bay Workforce Investment Board Employment Support Partnership - Transitional Subsidized Employment Program to CalWORKS	93.558	3/1/2019 - 6/30/2022	19-WXXX	\$ 101,000	\$ -	\$ 97,623
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS	93.558	7/1/2019 - 6/30/2020	C-133801	190,512	-	134,683
Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS Central LA	93.558	11/1/2019 - 6/30/2020	C-133801	151,452	-	19,366
Passed through County of Los Angeles - Workforce Development Aging and Community Services						
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD1	93.558	7/1/2019 - 6/30/2020	1720-WF100-EW	466,000	-	253,678
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	93.558	7/1/2019 - 6/30/2020	1720-WF100-EW	96,000	-	96,000
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - GROW SD1	93.558	7/1/2019 - 6/30/2020	1720-WF100-EW	87,000	-	60,452
Passed through County of Los Angeles Department of Public Social Services						
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD2	93.569	1/1/2019 - 12/31/2019	2CFD1871RP	43,308	-	14,584
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD2	93.569	1/1/2020 - 12/31/2020	2CFD1871RP	43,308	-	2,432
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD5	93.569	1/1/2019 - 12/31/2019	5CFD1871RE	23,920	-	4,892
Archdiocesan Youth Employment Services - Employment Partnership SD1	93.569	1/1/2018 - 12/31/2019	1EPS1871JP	50,000	-	11,250
Archdiocesan Youth Employment Services - Employment and Employment Support SD2	93.569	1/1/2019 - 12/31/2019	2EES1871JP	26,528	-	4,125
Archdiocesan Youth Employment Services - Employment and Employment Support SD2	93.569	1/1/2020 - 12/31/2020	2EES1871JP	26,528	-	3,425

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Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Employment Support Partnership - Employment & Employment Support SD5	93.569	1/1/2019 - 12/31/2019	5EES1871JP	\$ 23,477	\$ -	\$ 15,323
Employment Support Partnership - Employment & Employment Support SD5	93.569	1/1/2020 - 12/31/2020	5EES1871JP	23,477	-	10,677
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management RSS	93.566	7/1/2019 - 11/30/2019	REA 16-001	453,650	84,453	176,443
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management TA	93.584	7/1/2019 - 11/30/2019	REA 16-001	453,650	113,538	256,292
Employment Support Partnership - Refugee Employment & Acculturation Services - Family Stabilization	93.558	7/1/2019 - 11/30/2019	REA 16-001	57,240	31,071	57,240
Employment Support Partnership - Refugee Employment & Acculturation Services - SB 1041 CalWORKS	93.558	7/1/2019 - 11/30/2019	REA 16-001	65,370	38,244	65,370
Employment Support Partnership - Refugee Employment & Acculturation Services - Services to Older Refugee	93.566	7/1/2019 - 11/30/2019	REA 16-001	25,156	20,500	24,805
Glendale Community Center - Emergency Services - CSBG SD5	93.569	1/1/2019 - 12/31/2019	5EMG14713S	19,482	-	5,869
Glendale Community Center - Emergency Services - CSBG SD5	93.569	1/1/2020 - 12/31/2020	5EMG18713S	19,482	-	4,864
San Gabriel Region - Emergency Services - CSBG SD1	93.569	1/1/2019 - 12/31/2019	1EMG1871FS	41,000	-	25,485
San Gabriel Region - Emergency Services - CSBG SD1	93.569	1/1/2020 - 12/31/2020	1EMG1871FS	41,000	-	24,903
San Pedro Region - Emergency Services - CSBG SD4	93.569	1/1/2019 - 12/31/2019	4EMG1871FS	75,000	-	17,952
San Pedro Region - Emergency Services - CSBG SD4	93.569	1/1/2020 - 12/31/2020	4EMG1871FS	83,797	-	11,191
Passed through Lutheran Immigration and Refugee Services (LIRS)						
Immigration Services - FY 2018 Foster Care and Safe Release Support	93.676	2/1/2019 - 1/31/2020	358-19-CCLA-00	632,375	-	265,854
Immigration Services - FY19 Shelter and Fingerprinting Services	93.676	2/1/2020 - 1/31/2021	358-20-CCLA-00	638,544	-	227,879
Passed through State of California Department of Education						
El Santo Niño Adeste - Child Development Program	93.575	7/1/2019 - 6/30/2020	CCTR-9071	16,431	-	16,431
El Santo Niño Adeste - Child Development Program	93.596	7/1/2019 - 6/30/2020	CCTR-9071	35,743	-	35,743
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2018 - 9/29/2021	MOU	56,407	-	53,280
Passed through United States Conference of Catholic Bishops						
Angel's Flight - Safe Passages Program	93.676	2/1/2019 - 6/30/2020	Agreement	550,598	-	384,681
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>287,806</u>	<u>2,382,792</u>

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF HOMELAND SECURITY						
Directly from Department of Homeland Security						
Immigration Services - Citizenship Education & Naturalization						
Application	97.010	10/1/2018 - 9/30/2020	18CICET00061-01-00	\$ 225,000	\$ -	\$ 130,654
Passed through United Way of Los Angeles						
EFSP (FEMA) - Los Angeles	97.024	10/1/2018 - 12/31/2019	PHASE36	312,066	-	297,500
Passed through United Way of Ventura						
EFSP (FEMA) - Ventura	97.024	10/1/2018 - 3/31/2020	PHASE36VT	75,000	-	75,000
EFSP (FEMA) - Ventura	97.024	3/1/2020 - 3/31/2021	PHASE37VT	30,827	-	4,191
Passed through United Way of Santa Barbara						
EFSP (FEMA) - Santa Barbara	97.024	2/1/2018 - 1/31/2019	PHASE35	59,082	-	4,268
EFSP (FEMA) - Santa Barbara	97.024	10/1/2018 -3/31/2020	PHASE36SB	59,873	-	53,965
EFSP (FEMA) - Santa Barbara	97.024	1/1/2020 -5/31/2021	PHASE37SB	49,370	-	2,053
Passed through Catholic Charities of California						
Ventura Region - Disaster Case Management Program	97.088	11/12/2018 - 2/9/2021	18-STD 7023	765,388	-	268,138
TOTAL DEPARTMENT OF HOMELAND SECURITY					-	835,769
TOTAL FEDERAL AWARDS					871,008	10,273,739

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
STATE OF CALIFORNIA						
CA BUSINESS CONSUMER SERVICES and HOUSING AGENCY Passed through City of Glendale - Community Services & Parks Department Glendale Community Center - Homeless Emergency Aid Program - HEAP	N/A	7/1/2019 - 6/30/2021	8000629	\$ 109,612	\$ -	\$ 79,491
Passed through Los Angeles Homeless Services Authority Project Achieve - Interim Housing Bridge Housing - IHBH	N/A	7/1/2019 - 6/30/2020	2019IHBH01	182,990	-	137,454
CA DEPARTMENT OF EDUCATION El Santo Niño Adeste - Child Development Program	N/A	7/1/2019 - 6/30/2020	CCTR-9071	98,329	-	98,329
CA PUBLIC UTILITIES COMMISSION Guadalupe Community Center - Digital Literacy Program	N/A	1/15/2019 - 1/14/2021	Agreement	83,247	-	27,274
CA DEPARTMENT OF SOCIAL SERVICES Passed through County of Los Angeles Department of Public Social Services Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management TCVAP	N/A	7/1/2019 - 11/30/2019	REA 16-001	453,650	<u>11,924</u>	<u>18,565</u>
TOTAL STATE OF CALIFORNIA					<u>11,924</u>	<u>361,113</u>
CALIFORNIA COUNTIES						
LOS ANGELES COUNTY						
County of Los Angeles - Board of Supervisors Good Shepherd Center - Social Program Agreement	N/A	4/1/2020 - 12/31/2020	CP-01-869	5,000	-	5,000
Brownson House - Social Program Agreement	N/A	4/1/2020 - 12/31/2020	CP-01-854	5,000	-	5,000
County of Los Angeles Dept of Health Services Good Shepherd - Intensive Case Management Services Permanent Supportive Housing ICMS	N/A	7/1/2019 - 6/30/2020	101-HFH-ICMS	266,700	-	266,700
County of Los Angeles - Workforce Department Aging and Community Services						

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Archdiocesan Youth Employment Services - LA County ELAC Specialized AJCC	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	\$ 120,000	\$ -	\$ 109,084
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	114,500	-	4,222
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - INVEST SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	500,000	-	327,510
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	78,300	-	33,904
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	513,400	-	410,561
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation Youth SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	101,000	-	37,864
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - System Involved Youth SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-EW	166,000	-	155,917
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	65,000	-	6,043
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - INVEST SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	500,000	-	320,967
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - P3 Core SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	229,000	-	1,786
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	59,000	-	7,222
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	25,900	-	20,106
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	171,000	-	122,246
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation Youth SD2	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	34,000	-	11,656
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation Camp SD1	N/A	7/1/2019 - 6/30/2020	1720-WF100-SL	56,000	-	45,851
Passed through City of Hawthorne - Dept of Recreation and Community Services						
St. Margaret's Center - Homeless Services - City Implementation Grant	N/A	9/15/2019 - 2/28/2021	Agreement	100,000	-	24,047

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Passed through City of Los Angeles - Economic and Workforce Development Department						
Archdiocesan Youth Employment Services - LA County Youth@Work Program - FosterYouth	N/A	7/1/2019 - 6/30/2020	C-133801	\$ 9,072	\$ -	\$ 9,072
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Probation	N/A	7/1/2019 - 6/30/2020	C-133801	59,511	-	8,656
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth	N/A	7/1/2019 - 6/30/2020	C-133801	226,836	-	167,340
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth	N/A	7/1/2019 - 6/30/2020	C-133801	77,112	-	73,666
Archdiocesan Youth Employment Services - LA County Youth@Work Program - FosterYouth Central LA	N/A	11/1/2019 - 6/30/2020	C-133801	14,746	-	1,984
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth Central LA	N/A	11/1/2019 - 6/30/2020	C-133801	125,895	-	53,599
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth Central LA	N/A	11/1/2019 - 6/30/2020	C-133801	65,308	-	10,708
Archdiocesan Youth Employment Services-LA Regional Initiative for Social Enterprise LA RISE 5.0	N/A	11/1/2019 - 6/30/2020	C-133801	52,000	-	52,000
Passed through Community Partners - Safe Place for Youth						
The Landing - Community Capacity Building Services	N/A	7/1/2019 - 6/30/2022	Agreement	150,000	-	50,000
Passed through Harbor Interfaith Services						
Elizabeth Ann Seton - LAHSA CES Families	N/A	7/1/2019 - 6/30/2020	Agreement	236,705	-	216,136
St. Margaret Center - LAHSA Adult CES	N/A	7/1/2019 - 6/30/2020	Agreement	139,907	-	137,009
St. Margaret Center - LAHSA TAY Rapid Re-Housing	N/A	7/1/2019 - 6/30/2020	Agreement	57,092	-	36,611
Elizabeth Ann Seton - Coordinated Entry System For Families	N/A	7/1/2019 - 6/30/2020	2017CESF17	842,501	-	834,047
Good Shepherd Center - Languille Crisis and Bridge Housing	N/A	7/1/2019 - 6/30/2020	2017CBH07	474,500	-	474,500
Good Shepherd Hawkes - Crisis and Bridge Housing	N/A	7/1/2019 - 6/30/2020	2017CBH87	534,900	-	534,900
Project Achieve - Crisis Housing For Individuals	N/A	7/1/2019 - 6/30/2020	2019IHBH01	730,000	-	728,174
Passed through The People Concern						
Good Shepherd - CES Regional Coordination & Rapid Re-Housing for Individuals	N/A	7/1/2019 - 6/30/2020	2017CESSAY17- CCLA	467,313	-	<u>307,800</u>
TOTAL LOS ANGELES COUNTY					-	<u>5,611,888</u>

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
SANTA BARBARA COUNTY						
County of Santa Barbara - Human Services Commission Funding						
Lompoc - Community Basic Services	N/A	7/1/2019 - 6/30/2020	Agreement	\$ 30,000	\$ -	\$ 9,430
Santa Barbara - Community Basic Services	N/A	7/1/2019 - 6/30/2020	Agreement	30,000	-	10,566
Santa Maria - Community Basic Services	N/A	7/1/2019 - 6/30/2020	Agreement	30,000	-	10,004
TOTAL SANTA BARBARA COUNTY					<u>-</u>	<u>30,000</u>
TOTAL CALIFORNIA COUNTIES						
					<u>-</u>	<u>5,641,888</u>
CALIFORNIA CITIES						
BURBANK						
City of Burbank - Dept of Parks, Recreation and Community Services						
Burbank - Day Labor	N/A	12/11/2018 - 12/10/2019	133938	101,283	-	50,433
Burbank - Day Labor	N/A	12/11/2019 - 12/10/2020	133938	104,261	-	55,009
TOTAL BURBANK					<u>-</u>	<u>105,442</u>
CARPINTERIA						
City of Carpinteria - Community Services Department						
Carpinteria - Community Services	N/A	7/1/2019 - 6/30/2020	Agreement	7,500	-	7,500
COVINA						
City of Covina - Covina Housing Authority						
The McGill Street House - Transitional Housing Program for Families	N/A	7/1/2019 - 6/30/2020	Agreement	115,010	-	115,010

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2020

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
LOS ANGELES						
Direct for City of Los Angeles						
City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - City Summer Youth Employment Program - South and Central	N/A	7/1/2019 - 6/30/2020	133574	\$ 125,044	\$ -	\$ 114,359
Archdiocesan Youth Employment Services - City Summer Youth Employment Program - Central	N/A	11/1/2019 - 6/30/2020	133574	68,311	-	15,604
TOTAL LOS ANGELES					-	129,963
TOTAL CALIFORNIA CITIES						
					-	357,915
TOTAL GOVERNMENT GRANTS AND AWARDS						
					\$ 882,932	\$ 16,634,655

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
All City of Los Angeles Awards - Passed Through and Direct
For the Year Ended June 30, 2020

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
Directly from City of Los Angeles							
Economic and Workforce Development Department							
Archdiocesan Youth Employment Services - City Summer Youth Employment Program - South and Central	N/A	7/1/2019 - 6/30/2020	133574	\$ 114,359	No	No	N/A
Archdiocesan Youth Employment Services - City Summer Youth Employment Program - South and Central	N/A	11/1/2019 - 6/30/2020	133574	15,604	No	No	N/A
From Department of Labor							
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2019 - 6/30/2020	133549	581,731	No	No	N/A
Archdiocesan Youth Employment Services - WIOA YouthSource System - Central LA	17.259	11/1/2019 - 6/30/2020	133549	265,780	No	No	N/A
From Department of Health and Human Services							
Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS	93.558	7/1/2019 - 6/30/2020	C-133801	134,683	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS	93.558	11/1/2019 - 6/30/2020	C-133801	19,366	No	No	N/A
From County of Los Angeles - Workforce Development Aging and Community Services							
Archdiocesan Youth Employment Services - LA County Youth@Work Program - FosterYouth	N/A	7/1/2019 - 6/30/2020	C-133801	9,072	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth	N/A	7/1/2019 - 6/30/2020	C-133801	167,340	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Probation Youth	N/A	7/1/2019 - 6/30/2020	C-133801	8,656	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth	N/A	7/1/2019 - 6/30/2020	C-133801	73,666	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - FosterYouth Central LA	N/A	11/1/2019 - 6/30/2020	C-133801	1,984	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth	N/A	11/1/2019 - 6/30/2020	C-133801	53,599	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth	N/A	11/1/2019 - 6/30/2020	C-133801	10,708	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - LA Regional Initiative for Social Enterprise LA RISE 5.0	N/A	7/1/2019 - 6/30/2020	133644	<u>52,000</u>	No	No	N/A
TOTAL CITY OF LOS ANGELES AWARDS				<u>\$ 1,508,548</u>			

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
Sub-Recipients of Government Grants
For the Year Ended June 30, 2020

Subrecipients of Government Grants and Sub-contracted amount	Federal CFDA Number	Contract Number	Sub-Contracted Amount
From the Department of Labor			
Passed through County of Los Angeles - Workforce Development, Aging & Community Services			
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD1 UAW-Labor Employment And Training Corporation	17.258	1720-WF100-EW	\$ 290,314
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2 Jewish Vocational Services	17.258	1720-WF100-SL	116,227
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker SD1 UAW-Labor Employment And Training Corporation	17.278	1720-WF100-EW	126,172
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker SD2 Jewish Vocational Services	17.278	1720-WF100-SL	<u>50,489</u>
Total Department of Labor			<u>583,202</u>
From the Department of Health and Human Services			
Passed through County of Los Angeles Department of Public Social Services			
Employment Support Partnership - Refugee Employment & Acculturation Services Case Management RSS			
Armenian Relief Society Services Of Western U.S.A.	93.566	REA 16-001	27,561
Episcopal Diocese Of Los Angeles	93.566	REA 16-001	33,386
Jewish Vocational Services	93.566	REA 16-001	<u>23,506</u>
			<u>84,453</u>
Employment Support Partnership - Refugee Employment & Acculturation Services Case Management TA			
Armenian Relief Society Services Of Western U.S.A.	93.584	REA 16-001	40,998
Episcopal Diocese Of Los Angeles	93.584	REA 16-001	25,410
Jewish Vocational Services	93.584	REA 16-001	<u>47,130</u>
			<u>113,538</u>
Employment Support Partnership - Refugee Employment & Acculturation Services Family Stabilization			
Armenian Relief Society Services Of Western U.S.A.	93.558	REA 16-001	10,191
Episcopal Diocese Of Los Angeles	93.558	REA 16-001	13,050
Jewish Vocational Services	93.558	REA 16-001	<u>7,830</u>
			<u>31,071</u>
Employment Support Partnership - Refugee Employment & Acculturation Services SB 1041			
Armenian Relief Society Services Of Western U.S.A.	93.558	REA 16-001	13,357
Episcopal Diocese Of Los Angeles	93.558	REA 16-001	13,050
Jewish Vocational Services	93.558	REA 16-001	<u>11,837</u>
			<u>38,244</u>

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
Sub-Recipients of Government Grants
For the Year Ended June 30, 2020

Subrecipients of Government Grants and Sub-contracted amount	Federal CFDA Number	Contract Number	Sub-Contracted Amount
Employment Support Partnership - Refugee Employment & Acculturation Services for Older Refugee			
Armenian Relief Society Services Of Western U.S.A.	93.566	REA 16-001	\$ 16,000
Episcopal Diocese Of Los Angeles	93.566	REA 16-001	<u>4,500</u>
			<u>20,500</u>
Total Department of Health and Human Services			<u>287,806</u>
From the State of California Department of Social Services			
Passed through County of Los Angeles Department of Public Social Services			
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management TCVAP			
Armenian Relief Society Services Of Western U.S.A.	N/A	REA 16-001	1,266
Episcopal Diocese Of Los Angeles	N/A	REA 16-001	6,519
Jewish Vocational Services	N/A	REA 16-001	<u>4,139</u>
Total County of Los Angeles			<u>11,924</u>
TOTAL GOVERNMENT SUB-RECIPIENTS			<u>\$ 882,932</u>

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards
are an integral part of this schedule.

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2020

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal, state, county and city awards (the "Schedule") includes all government grant expenditure activity of Catholic Charities of Los Angeles, Inc. ("Catholic Charities") for the year ended June 30, 2020, 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 Administrative 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 the Schedule presents only a selected portion of the operations of Catholic Charities, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Catholic Charities.

2. 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.

3. INDIRECT COST RATE

Catholic Charities uses an approved federal indirect cost rate from its cognizant agency, Department of Health and Human Services, 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.

4. DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)

Catholic Charities received donated personal protective equipment with an estimated value of \$5,000 during the fiscal year ended June 30, 2020.

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2020

5. AWARDS LISTED BY CATEGORY OF FEDERAL DOMESTIC ASSISTANCE NUMBER

Federal financial assistance is reported in the financial statements of Catholic Charities for the year ended June 30, 2020, as follows:

Program Title	Federal CFDA Number	Expenditures of Federal Awards
Department of Agriculture		
SNAP Cluster		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 320,282
Food Distribution Cluster		
Emergency Food Assistance Program (Food Commodities)	10.569	<u>1,525,318</u>
Total Department of Agriculture		<u>1,845,600</u>
Department of Housing and Urban Development		
CDBG - Entitlement Grants Cluster		
Community Development Block Grants/Entitlement Grants	14.218	271,680
Emergency Solutions Grant Program	14.231	166,527
Continuum of Care Program	14.267	<u>213,864</u>
Total Department of Housing and Urban Development		<u>652,071</u>
Department of Justice		
Services for Trafficking Victims	16.320	<u>7,189</u>
Department of Labor		
WIOA Cluster		
WIOA Adult Program	17.258	1,081,119
WIOA Youth Activities	17.259	2,862,956
WIOA Dislocated Worker Formula Grants	17.278	<u>602,679</u>
Total WIOA Cluster		4,546,754
YouthBuild	17.274	<u>3,564</u>
Total Department of Labor		<u>4,550,318</u>

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2020

4. AWARDS LISTED BY CATEGORY OF FEDERAL DOMESTIC ASSISTANCE NUMBER
(continued)

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures of Federal Awards</u>
Department of Health and Human Services		
Temporary Assistance for Needy Families	93.558	\$ 784,412
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	201,248
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	-
Community Services Block Grant	93.569	<u>156,972</u>
		<u>1,142,632</u>
CCDF Cluster		
Child Care and Development Block Grant	93.575	16,431
Child Care Mandatory and Matching Funds of the Child Care and Development fund	93.596	<u>35,743</u>
Total CCDF Cluster		<u>52,174</u>
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	256,292
Services to Victims of a Severe Form of Trafficking	93.598	53,280
Unaccompanied Alien Children Program	93.676	<u>878,414</u>
		<u>1,187,986</u>
Total Department of Health and Human Services		<u>2,382,792</u>
Department of Homeland Security		
Citizenship Education and Training	97.010	130,654
Emergency Food and Shelter National Board Program	97.024	436,977
Disaster Assistance Projects	97.088	<u>268,138</u>
Total Department of Homeland Security		<u>835,769</u>
Total Expenditures of Federal Awards		<u>\$ 10,273,739</u>

Catholic Charities of Los Angeles, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2020

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?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	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)?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker Formula Grants	17.278

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

Catholic Charities of Los Angeles, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings to be reported.

Catholic Charities of Los Angeles, Inc.
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2020

There were no prior year findings.

SUPPORTING SCHEDULES REQUIRED BY THE CALIFORNIA DEPARTMENT OF EDUCATION



INDEPENDENT AUDITOR'S REPORT ON SUPPORTING SCHEDULES REQUIRED
BY THE CALIFORNIA DEPARTMENT OF EDUCATION

Board of Trustees
Catholic Charities of Los Angeles, Inc.
Los Angeles, California

We have audited the financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities") as of and for the year ended June 30, 2020, and have issued our report thereon dated February 10, 2021, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The accompanying supplemental information for the year ended June 30, 2020, is presented for the purposes of additional analysis and is in conformity with the *CDE Audit Guide* issued by the California Department of Education. These supplemental schedules are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with United States *Government Auditing Standards*. In our opinion, the 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 "Armanino LLP".

Armanino^{LLP}
Los Angeles, California

February 10, 2021



An independent firm
associated with Moore
Global Network Limited

APPENDIX A
CHILD CARE SUPPLEMENTAL INFORMATION

Catholic Charities of Los Angeles, Inc.
 General Information
 For the Year Ended June 30, 2020

Full official name of the agency	Catholic Charities of Los Angeles, Inc.
Program names and contract numbers Child Care and Development Block Grant Center	CCTR - 9071
Type of Agency	Nonprofit Corporation
Address of agency headquarters	1531 James M. Wood Blvd. Los Angeles, California 90015-0095
Name of Executive Director	Msgr. Gregory Cox
Regional Coordinator	Ms. Lorri Perreault
Corporate Telephone Number El Santo Niño Community Center's Number	(213) 251-3400 (213) 748-9006
Period Covered by Examination	July 1, 2019 through June 30, 2020
Number of Days of Operation of Agency	253
Scheduled Hours of Operation Each Day	El Santo Niño Community Center July through June 7:00 a.m. - 6:00 p.m.
CDE Audit Finding	None

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program

Project Number 19-T385-00-9

Schedule of Expenditures by State Categories
Contract Number CCTR 9071
For the Year Ended June 30, 2020

		Child Care and Development Block Grant Center <u>CCTR-9071</u>	<u>Not- Reimbursable</u>	<u>Total Reimbursable</u>	<u>Total Not- Reimbursable</u>
1000	Certified Salaries				
1100	Teacher's salaries	73,328	-	73,328	-
1200	Administrators salaries	-	-	-	-
1300	Supervisors salaries	48,982	-	48,982	-
1400	Other certified salaries	-	-	-	-
2000	Classified Salaries				
2100	Instructional aide's 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)	9,131	-	9,131	-
3400	Health and welfare benefits	10,362	-	10,362	-
3500	State Unemployment Benefits	972	-	972	-
3600	Workers' compensation insurance	6,375	-	6,375	-
3900	Other benefits	5,646	-	5,646	-
4000	Books, Supplies and Equipment				
4200	Books Other than Text Books	-	-	-	-
4300	Instructional material and supplies	1,746	-	1,746	-
4600	Pupil transportation supplies	-	-	-	-
4710	Food	498	-	498	-
4720	Other food services supplies	107	-	107	-
5000	Services/Other Operating Expenses				
5100	Contracts for personnel services	-	-	-	-
5200	Travel, conferences, and other	784	-	784	-
5400	Insurance	3,917	-	3,917	-
5500	Utilities and waste collections	-	-	-	-
5600	Contracts, rents and leases	2,000	-	2,000	-
5700	Legal, election and audit	378	-	378	-
5800	Other services and operating expenses	36,966	-	36,966	-
6000	Capital Outlay				
6200	Building and improvements of building	-	-	-	-
6400	Equipment (program-related)	-	-	-	-
	START-UP/CLOSE-DOWN EXPENSES	-	-	-	-
	DEPRECIATION OR USE ALLOWANCE	-	-	-	-
	INDIRECT COST	20,120	7,093	20,120	7,093
	Total of reimbursable and non-reimbursable expenditures	<u>\$ 221,312</u>	<u>\$ 7,093</u>	<u>\$ 221,312</u>	<u>\$ 7,093</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Schedule of Reimbursable Administrative Costs
For the Year Ended June 30, 2020

	Child Care and Development Block Grant Center CCTR-9071	Total CDE
Reimbursable Administrative Costs		
Salaries	\$ -	\$ -
Employee benefits	-	-
Books and Supplies	-	-
Services and other operating expense	-	-
Depreciation on Non-CDE-funded assets used in program	-	-
Indirect costs	20,120	20,120
	\$ 20,120	\$ 20,120

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Combining Statement of Activities
For the Year Ended June 30, 2020

	CCTR-9071	Non- Reimbursable CCTR-9071	Total CDE CD Contracts	Non-CDE Programs	Eliminating Entries	Total
Revenue and support						
Government contracts	\$ 150,503	\$ -	\$ 150,503	\$ 16,484,152	\$ -	\$ 16,634,655
Unrestricted contributions and other income	69,322	7,093	76,415	93,392,930	-	93,469,345
Family fees - certified children	1,487	-	1,487	-	-	1,487
Interest income	-	-	-	20,393	-	20,393
Total revenue and support	<u>221,312</u>	<u>7,093</u>	<u>228,405</u>	<u>109,897,475</u>	<u>-</u>	<u>110,125,880</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	122,310	-	122,310	15,267,115	-	15,389,425
Employee benefits	32,486	-	32,486	4,231,352	-	4,263,838
Books and supplies	2,351	-	2,351	425,930	-	428,281
Rents and leases	2,000	-	2,000	918,479	-	920,479
Other operating expenses	42,045	-	42,045	19,740,600	(204,091)	19,578,554
Building repairs and maintenance	-	-	-	394,512	-	394,512
Equipment expense	-	-	-	108,959	-	108,959
Depreciation	-	-	-	647,024	-	647,024
In-kind contribution expense	-	-	-	9,052,662	-	9,052,662
General, administrative, and indirect	20,120	7,093	27,213	3,570,813	(3,598,026)	-
Total expenses	<u>221,312</u>	<u>7,093</u>	<u>228,405</u>	<u>54,357,446</u>	<u>3,802,117</u>	<u>50,783,734</u>
Changes in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,540,029</u>	<u>\$ 3,802,117</u>	<u>\$ 59,342,146</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Combining Schedule of Equipment Expenditures
For the Year Ended June 30, 2020

	Child Development Program <u>CCTR-9071</u>
Unit cost under \$7,500	\$ -
Unit cost over \$7,500 with CDE approval	-
Unit cost over \$7,500 without CDE Approval	<hr style="width: 100%;"/> -
Total equipment expenditures	<u><u>\$ -</u></u>

Catholic Charities of Los Angeles, Inc.
 Adeste Child Development Program
 Combining Schedule of Renovation and Repair Expenditures
 For the Year Ended June 30, 2020

	Child Development Program <u>CCTR-9071</u>
Unit cost under \$10,000	\$ -
Unit cost over \$10,000 with CDE approval	-
Unit cost over \$10,000 without CDE approval	<u>-</u>
Total renovation and repair expenditures	<u><u>\$ -</u></u>

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

California Department of Education Audited Attendance and Fiscal Report for Child Development Programs

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR9071**

Vendor Code **T385**

A U D 9500 Page 1 of 8

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	118		118	1.5400	181.72
Exceptional Needs Three-quarters-time	28		28	1.1550	32.34
Exceptional Needs One-half-time	421		421	0.8470	356.587

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus	1		1	1.2980	1.298
Limited and Non-English Proficient Full-time	2,975		2,975	1.1000	3,272.5
Limited and Non-English Proficient Three-quarters-time	572		572	0.8250	471.9
Limited and Non-English Proficient One-half-time	4,630		4,630	0.6050	2,801.15
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	1		1	0.8250	0.825
At Risk of Abuse or Neglect One-half-time	53		53	0.6050	32.065
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	8,799		8,799	N/A	7,150.385
DAYS OF OPERATION	253		253	N/A	N/A
DAYS OF ATTENDANCE	9,728	-929	8,799	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Family Fees for Certified Children	1,487		1,487
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:		69,322	69,322
Total Revenue	1,487	69,322	70,809

Comments:

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	122,310		122,310
2000 Classified Salaries			
3000 Employee Benefits	32,486		32,486
4000 Books and Supplies	2,326	25	2,351
5000 Services and Other Operating Expenses	43,690	355	44,045
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			
Indirect Costs (include in Total Administrative Cost)	20,082	38	20,120
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	220,894	418	221,312
Total Administrative Cost (included in Section 4 above)	20,458	-338	20,120
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Unrestricted Income - Other		7,093	7,093
Other:			
Total Supplemental Revenue		7,093	7,093

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs		7,093	7,093
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		7,093	7,093

Full Name of Contractor **Catholic Charities of Los Angeles, Inc.**

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	8,799		8,799
Days of Operation	253		253
Days of Attendance	9,728	-929	8,799
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	1,487		1,487
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	220,894	418	221,312
Total Administrative Cost	20,458	-338	20,120
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **7,150.385** Total Non-Certified Adjusted Days of Enrollment **0**

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): **YES**

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): **YES**

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.