

Catholic Charities of Los Angeles, Inc.

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

June 30, 2019 and 2018



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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 statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 2 to the financial statements, Catholic Charities has adopted ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to that 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 27 - 31 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 December 12, 2019, on our consideration of Catholic Charities's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Catholic Charities's 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's internal control over financial reporting and compliance.



Armanino^{LLP}
Los Angeles, California

December 12, 2019

Catholic Charities of Los Angeles, Inc.
Statements of Financial Position
June 30, 2019 and 2018

	2019	2018
ASSETS		
Cash and cash equivalents	\$ 925,018	\$ 1,814,614
Investments	26,589,835	25,539,408
Accounts and note receivable, net	4,453,122	3,836,569
Prepaid expenses	354,482	824,747
Investments restricted for long-term purposes	801,113	801,113
Property and equipment, net	33,716,516	14,831,842
Beneficial interest in separate organization	33,712,778	29,502,521
Total assets	\$ 100,552,864	\$ 77,150,814
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 2,522,075	\$ 2,220,815
Accrued salaries and wages	2,133,642	1,971,378
Advances and refundable reimbursements	415,631	885,643
Obligation under capital lease	-	12,908
Forgivable construction loans	1,232,289	1,202,289
Note payable	2,965,900	2,893,700
Total liabilities	9,269,537	9,186,733
Net assets		
Without donor restrictions		
General	16,177,207	12,640,579
Investment in property and equipment	33,716,516	14,831,842
Total without donor restrictions	49,893,723	27,472,421
With donor restrictions	41,389,604	40,491,660
Total net assets	91,283,327	67,964,081
Total liabilities and net assets	\$ 100,552,864	\$ 77,150,814

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, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and operating revenues			
Support			
Contributions	\$ 10,650,988	\$ 191,992	\$ 10,842,980
Bequests	814,388	-	814,388
Foundation - distributions from Opus Caritatis	17,385,412	726,588	18,112,000
Foundations - others	3,761,762	-	3,761,762
Fundraising events less donor benefits of \$455,198	<u>1,894,957</u>	<u>-</u>	<u>1,894,957</u>
Total support	<u>34,507,507</u>	<u>918,580</u>	<u>35,426,087</u>
Operating revenues			
Government agencies	16,300,790	-	16,300,790
Program service revenues	11,462,974	-	11,462,974
Investment gains, net	1,275,017	226,994	1,502,011
Sales to public	<u>454,627</u>	<u>-</u>	<u>454,627</u>
Total operating revenues	<u>29,493,408</u>	<u>226,994</u>	<u>29,720,402</u>
Total support and operating revenues	64,000,915	1,145,574	65,146,489
Net assets released from restriction	<u>4,457,887</u>	<u>(4,457,887)</u>	<u>-</u>
Total support and operating revenues	<u>68,458,802</u>	<u>(3,312,313)</u>	<u>65,146,489</u>
Total expenses	<u>46,227,541</u>	<u>-</u>	<u>46,227,541</u>
Change in net assets from operations	<u>22,231,261</u>	<u>(3,312,313)</u>	<u>18,918,948</u>
Nonoperating support			
Beneficial interest in separate organization	-	4,210,257	4,210,257
Gain on sale of property and equipment	180,587	-	180,587
Miscellaneous	<u>9,454</u>	<u>-</u>	<u>9,454</u>
Total nonoperating support	<u>190,041</u>	<u>4,210,257</u>	<u>4,400,298</u>
Change in net assets	22,421,302	897,944	23,319,246
Net assets, beginning of year	<u>27,472,421</u>	<u>40,491,660</u>	<u>67,964,081</u>
Net assets, end of year	<u>\$ 49,893,723</u>	<u>\$ 41,389,604</u>	<u>\$ 91,283,327</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, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Support and operating revenues			
Support			
Contributions	\$ 11,414,463	\$ 227,118	\$ 11,641,581
Bequests	2,090,062	670,270	2,760,332
Foundation - distributions from Opus Caritatis	2,363,680	636,320	3,000,000
Foundations - others	2,413,290	59,897	2,473,187
Fundraising events less donor benefits of \$535,603	1,871,073	182,935	2,054,008
Total support	20,152,568	1,776,540	21,929,108
Operating revenues			
Government agencies	15,020,338	-	15,020,338
Program service revenues	11,332,117	-	11,332,117
Investment gains, net	1,224,495	296,890	1,521,385
Sales to public	414,964	-	414,964
Total operating revenues	27,991,914	296,890	28,288,804
Total support and operating revenues	48,144,482	2,073,430	50,217,912
Net assets released from restriction	151,674	(151,674)	-
Total support and operating revenues	48,296,156	1,921,756	50,217,912
Total expenses	44,054,510	-	44,054,510
Change in net assets from operations	4,241,646	1,921,756	6,163,402
Non-operating			
Beneficial interest in separate organization	-	785,179	785,179
Total non-operating	-	785,179	785,179
Change in net assets	4,241,646	2,706,935	6,948,581
Net assets, beginning of year	23,230,775	37,784,725	61,015,500
Net assets, end of year	\$ 27,472,421	\$ 40,491,660	\$ 67,964,081

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, 2019

	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	\$ 1,210,985	\$ 731,161	\$ 604,331	\$ 914,626	\$ 2,504,756	\$ 1,885,066	\$ 3,341,752	\$ 11,192,677	\$ 257,510	\$ 2,201,048	\$ -	\$ 13,651,235
Pension plan contributions	55,811	20,130	21,730	24,278	110,001	68,103	116,691	416,744	15,099	123,115	-	554,958
Employee benefits	118,137	80,374	67,523	142,221	356,618	222,736	340,081	1,327,690	28,713	261,320	-	1,617,723
Payroll taxes	230,327	99,910	86,719	123,490	257,641	168,671	304,247	1,271,005	19,028	197,421	-	1,487,454
Total compensation and related expenses	1,615,260	931,575	780,303	1,204,615	3,229,016	2,344,576	4,102,771	14,208,116	320,350	2,782,904	-	17,311,370
Emergency food, shelter and other	107,123	349,458	327,746	157,722	10,055,890	5,303	48,222	11,051,464	-	43	-	11,051,507
Participant payroll and related	-	-	-	-	-	2,927,292	-	2,927,292	-	-	-	2,927,292
Financial assistance	-	357	-	-	15,569	-	33,230	49,156	-	-	-	49,156
Professional fees	88,186	24,771	882	99,900	228,860	54,601	65,248	562,448	2,664	48,250	-	613,362
Program subcontractors	-	-	-	-	-	796,988	7,010,597	7,807,585	-	-	-	7,807,585
Audit and accounting fees	2,313	2,826	1,511	3,916	6,059	16,573	8,082	41,280	468	4,260	-	46,008
Professional fundraising services	-	-	-	-	-	-	-	-	2,000	-	-	2,000
Advertising and public relations	-	-	-	-	-	-	-	-	47,694	-	-	47,694
Operating expenses	18,752	6,581	3,086	16,659	19,953	100,740	1,749	167,520	-	9,936	-	177,456
Office expenses	100,752	45,321	25,155	26,133	166,597	177,994	149,868	691,820	93,502	158,053	-	943,375
Donated thrift store goods sold	-	-	-	-	402,310	-	-	402,310	-	-	-	402,310
Information technology	8,733	5,997	6,983	12,974	60,435	39,838	77,579	212,539	30,623	252,049	-	495,211
Occupancy	171,982	199,798	69,163	389,949	468,595	654,150	21,156	1,974,793	23,619	578,699	(208,715)	2,368,396
Travel	1,371	-	-	-	1,801	3,075	4,881	11,128	-	1,634	-	12,762
Staff training, conferences and meetings	3,410	989	2,523	484	11,939	11,457	17,621	48,423	110	109,513	-	158,046
Interest expense	-	72,200	-	30,000	-	7	-	102,207	-	1,429	-	103,636
Payments to affiliates	-	-	-	-	-	-	-	-	-	42,431	-	42,431
Depreciation	8,277	417,901	13,441	68,639	115,749	6,394	10,055	640,456	-	56,565	-	697,021
Professional and other liability insurance	37,504	25,783	17,330	31,019	89,962	124,787	118,672	445,057	696	33,650	-	479,403
Vehicles and mileage	19,132	7,437	7,163	15,720	68,089	38,301	91,919	247,761	-	14,384	-	262,145
Other expenses	-	-	-	-	-	-	-	-	-	36,508	-	36,508
Fundraising expenses	-	-	-	-	-	-	-	-	192,867	-	-	192,867
Total expenses before administrative support allocation	2,182,795	2,090,994	1,255,286	2,057,730	14,940,824	7,302,076	11,761,650	41,591,355	714,593	4,130,308	(208,715)	46,227,541
Administrative support allocation	300,922	203,350	136,631	244,717	709,577	917,102	717,919	3,230,218	-	-	(3,230,218)	-
	<u>\$ 2,483,717</u>	<u>\$ 2,294,344</u>	<u>\$ 1,391,917</u>	<u>\$ 2,302,447</u>	<u>\$ 15,650,401</u>	<u>\$ 8,219,178</u>	<u>\$ 12,479,569</u>	<u>\$ 44,821,573</u>	<u>\$ 714,593</u>	<u>\$ 4,130,308</u>	<u>\$(3,438,933)</u>	<u>\$ 46,227,541</u>

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, 2018

	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	\$ 1,192,074	\$ 564,889	\$ 619,250	\$ 826,815	\$ 2,342,497	\$ 1,587,923	\$ 3,173,712	\$ 10,307,160	\$ 240,085	\$ 2,135,345	\$ -	\$ 12,682,590
Pension plan contributions	63,298	18,029	21,959	21,863	102,583	61,894	111,955	401,581	13,997	106,652	-	522,230
Employee benefits	102,801	62,734	78,579	125,577	361,985	188,227	338,525	1,258,428	27,630	255,655	-	1,541,713
Payroll taxes	242,685	83,999	93,087	112,256	248,769	139,107	285,393	1,205,296	19,469	190,167	-	1,414,932
Total compensation and related expenses	1,600,858	729,651	812,875	1,086,511	3,055,834	1,977,151	3,909,585	13,172,465	301,181	2,687,819	-	16,161,465
Emergency food, shelter and other	83,442	274,320	381,572	209,917	9,792,739	9,344	109,803	10,861,137	-	-	-	10,861,137
Participant payroll and related	-	-	-	-	-	1,821,557	-	1,821,557	-	-	-	1,821,557
Financial assistance	-	-	-	348	23,451	-	169,290	193,089	-	250	-	193,339
Professional fees	60,278	2,575	11,973	6,230	52,581	50,722	34,705	219,064	76,430	37,669	-	333,163
Program subcontractors	-	-	-	-	-	410,403	8,528,368	8,938,771	-	-	-	8,938,771
Audit and accounting fees	2,633	2,291	1,892	4,051	6,804	13,407	10,861	41,939	676	3,422	-	46,037
Professional fundraising services	-	-	-	-	-	-	-	-	52,000	-	-	52,000
Advertising and public relations	-	-	-	-	-	-	-	-	57,328	-	-	57,328
Operating expenses	2,796	1,625	4,102	876	12,967	75,802	11,661	109,829	71	3,560	-	113,460
Office expenses	77,633	49,743	30,985	29,769	188,510	113,023	163,244	652,907	110,165	148,024	-	911,096
Donated thrift store goods sold	-	-	-	-	387,912	-	-	387,912	-	-	-	387,912
Information technology	8,118	40,726	13,115	5,693	51,911	21,923	78,412	219,898	77,282	154,354	-	451,534
Occupancy	123,255	247,836	61,248	319,647	465,751	263,931	10,427	1,492,095	22,407	570,269	(198,012)	1,886,759
Travel	-	-	-	-	3,007	7,226	14,940	25,173	-	2,831	-	28,004
Staff training, conferences and meetings	2,644	2,623	2,597	1,550	12,341	8,932	16,210	46,897	220	78,219	-	125,336
Interest expense	-	72,200	-	30,000	-	-	-	102,200	-	2,078	-	104,278
Payments to affiliates	-	-	-	-	-	-	-	-	-	40,215	-	40,215
Depreciation	6,359	328,311	12,147	48,341	114,371	4,847	9,235	523,611	-	78,849	-	602,460
Professional and other liability insurance	34,355	21,383	18,865	26,201	85,016	83,901	119,029	388,750	696	29,719	-	419,165
Vehicles and mileage	20,030	4,383	12,042	18,679	73,460	35,036	87,351	250,981	-	10,200	-	261,181
Other expenses	-	-	-	-	-	-	-	-	-	72,086	-	72,086
Fundraising expenses	-	-	-	-	-	-	-	-	186,227	-	-	186,227
Total expenses before administrative support allocation	2,022,401	1,777,667	1,363,413	1,787,813	14,326,655	4,897,205	13,273,121	39,448,275	884,683	3,919,564	(198,012)	44,054,510
Administrative support allocation	286,235	172,440	152,117	211,465	685,983	578,329	753,281	2,839,850	-	-	(2,839,850)	-
	<u>\$ 2,308,636</u>	<u>\$ 1,950,107</u>	<u>\$ 1,515,530</u>	<u>\$ 1,999,278</u>	<u>\$ 15,012,638</u>	<u>\$ 5,475,534</u>	<u>\$ 14,026,402</u>	<u>\$ 42,288,125</u>	<u>\$ 884,683</u>	<u>\$ 3,919,564</u>	<u>\$ (3,037,862)</u>	<u>\$ 44,054,510</u>

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

Catholic Charities of Los Angeles, Inc.
 Statements of Cash Flows
 For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ 23,319,246	\$ 6,948,581
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Allowance for uncollectible accounts	36,508	81,912
Forgiveness of construction loan	-	(1,300,000)
Gain on sale of property and equipment	(180,587)	-
Depreciation	697,021	602,460
Investment gains, net	(1,502,011)	(1,521,385)
Increase in beneficial interest in separate organization	(4,210,257)	(785,179)
Accrued interest on forgivable construction loans and note payable	102,200	127,398
Changes in operating assets and liabilities		
Accounts and notes receivable	(653,061)	(107,690)
Prepaid expenses	470,265	(548,257)
Accounts payable	301,260	(6,274)
Accrued salaries and wages	162,264	(5,006)
Advances and refundable reimbursements	(470,012)	232,304
Net cash provided by operating activities	<u>18,072,836</u>	<u>3,718,864</u>
Cash flows from investing activities		
Additions to property and equipment	(19,613,940)	(217,475)
Proceeds from sale of property and equipment	212,832	-
Proceeds from sales of investments	29,193,962	1,255,000
Additions to investments	(28,742,378)	(3,851,935)
Net cash used in investing activities	<u>(18,949,524)</u>	<u>(2,814,410)</u>
Cash flows from financing activities		
Payment of capital lease obligation	(12,908)	(14,332)
Net cash used in financing activities	<u>(12,908)</u>	<u>(14,332)</u>
Net increase (decrease) in cash and cash equivalents	(889,596)	890,122
Cash and cash equivalents, beginning of year	<u>1,814,614</u>	<u>924,492</u>
Cash and cash equivalents, end of year	<u>\$ 925,018</u>	<u>\$ 1,814,614</u>

Supplemental schedule of noncash investing and financing activities

Cash paid during the year for interest	\$ 1,436	\$ 2,078
Disposal of fully depreciated property and equipment	\$ 21,755	\$ 126,757

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

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

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 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 seventh consecutive 4-Star rating by Charity Navigator.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Change in accounting principle

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 makes certain improvements to current reporting requirements, including:

1. Reducing the classes of net assets from three (unrestricted, temporarily restricted, and permanently restricted) to two (with donor restrictions and without donor restrictions).
2. Enhancing disclosures about:
 - a. Amounts and purposes of governing board designations, appropriations, and similar actions that result in self-imposed limits on the use of resources without donor-imposed restrictions.
 - b. Composition of net assets with donor restrictions and how the restrictions affect the use of resources.
 - c. Qualitative information about management of liquid resources and quantitative information about the availability of liquid resources to meet cash needs for general expenditures within one year of the statement of financial position date.
 - d. Amounts of expenses by both their natural classification and their functional classification in one location as a separate statement or in the notes to the financial statements.
 - e. Methods used to allocate costs among program and support functions.
 - f. Underwater endowment funds.
3. Reporting investment return net of external and direct internal investment expenses.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle (continued)

4. Use, in the absence of explicit donor stipulations, the placed-in-service approach for reporting expirations of restrictions on gifts of cash or other assets to be used to acquire or construct a long-lived asset and reclassify any amounts from net assets with donor restrictions to net assets without donor restrictions for such long-lived assets that have been placed in service as of the beginning of the period of adoption (thus eliminating the current option to release the donor-imposed restriction over the estimated useful life of the acquired asset).

The amendments have been applied on a retrospective basis in 2019.

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.

Tax years for the years ended June 30, 2016 through June 30, 2019 are subject to audit for federal tax purposes and the years ended June 30, 2015 through June 30, 2019 are subject to audit for California tax purposes. There have been no related tax penalties or interest, which would be classified as a tax expense in the accompanying statements of activities.

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.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of presentation (continued)

- *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 8) 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 9).

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, 2019 and 2018, 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, 2019 and 2018 was \$4,453,121 and \$3,836,569, which is net of allowances of \$754,700 and \$673,234, respectively.

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 statements of activities, net of expenses. Gains and losses on these investments are reported in the accompanying statements of activities as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Beneficial interest in separate organization

The beneficial interest in separate organization within the accompanying statements 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 are carried at fair value and the investment in REIT is carried at cost because Opus Caritatis controls less than 20% of the voting rights.

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.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment (continued)

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 statements 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 statements 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.

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 unrestricted or as restricted 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, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying statements of activities as net assets released from restriction. Temporarily restricted contributions for which the donor-imposed restrictions have been met in the same reporting period are recorded as unrestricted support. 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.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated goods and services

There are \$10,198,767 and \$9,914,923 of donated goods and services included in contributions support and government agencies revenues within the accompanying statements of activities for the years ended June 30, 2019 and 2018, respectively. 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 \$200,000 and \$206,000 for volunteer hours that meet these criteria for the years ended June 30, 2019 and 2018, respectively. Many hours of additional donated time have not been reflected in the accompanying statements 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 \$8,702,635, and \$8,489,396 of donated items (including \$402,310 and \$387,912 of donated thrift store goods) for the years ended June 30, 2019 and 2018, respectively, and \$1,296,132 and \$1,219,527 of food commodities in 2019 and 2018, respectively, received through government programs and valued using U.S. Department of Agriculture and Feeding America prices.

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.

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 statements 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 contributions, grants from government agencies, program service revenues, investment income, and sales to public of donated goods. Operating expenses include program and support services and interest on indebtedness.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Operating activities and nonoperating activities (continued)

Nonoperating revenues and gains (losses) 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, 2019, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through December 12, 2019, 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, other than as disclosed in Notes 4 and 14.

3. INVESTMENTS

Catholic Charities has investment funds under management as follows at June 30:

	2019	2018
CCFLA (see Note 10)	\$ 1,296,868	\$ 1,215,674
State Street	26,077,787	25,108,168
Other investments	16,293	16,679
	\$ 27,390,948	\$ 26,340,521

Of these investments, \$801,113 is restricted for long-term purposes (see Note 9) and is reflected in net assets with donor restrictions in the accompanying statements of financial position. Other investments consists of stock in two privately-held companies.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

3. INVESTMENTS (continued)

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, 2019 (excluding the "other investments"):

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ 10,199,251	\$ -	\$ -	\$ 10,199,251
Domestic equity	712,945	-	-	712,945
Domestic fixed income	348,019	-	-	348,019
Index funds	10,370,612	-	-	10,370,612
International equity	235,635	-	-	235,635
U.S. bond index fund	5,507,924	-	-	5,507,924
U.S. Treasuries	<u>269</u>	<u>-</u>	<u>-</u>	<u>269</u>
	<u>\$ 27,374,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,374,655</u>

The following table sets forth by level, within the fair value hierarchy, Catholic Charities' assets at fair value as of June 30, 2018 (excluding the "other investments"):

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ 7,955,615	\$ -	\$ -	\$ 7,955,615
Domestic equity	644,915	-	-	644,915
Domestic fixed income	-	341,240	-	341,240
Index funds	11,236,428	-	-	11,236,428
International equity	-	226,358	-	226,358
U.S. bond index fund	5,916,125	-	-	5,916,125
U.S. Treasuries	<u>3,161</u>	<u>-</u>	<u>-</u>	<u>3,161</u>
	<u>\$ 25,756,244</u>	<u>\$ 567,598</u>	<u>\$ -</u>	<u>\$ 26,323,842</u>

Other investments of \$16,293 and \$16,679 as of June 30, 2019 and 2018, respectively, are measured at lower of cost or fair value and are not included in the above fair value presentation.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

3. INVESTMENTS (continued)

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

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 26,340,521	\$ 22,222,201
Investment gains, net		
Reinvested interest and dividends	230,055	132,444
Realized gains from sales of investments	1,318,959	290,931
Unrealized gains on investments	497	1,144,378
Investment fees	<u>(47,500)</u>	<u>(46,368)</u>
	1,502,011	1,521,385
Purchases of investments	28,742,378	3,851,935
Proceeds from sales of investments	<u>(29,193,962)</u>	<u>(1,255,000)</u>
Balance, end of year	<u>\$ 27,390,948</u>	<u>\$ 26,340,521</u>

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - OPUS CARITATIS

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, 2019 and 2018, Catholic Charities held a beneficial interest in Opus Caritatis of \$33,712,778 and \$29,502,521, respectively.

Of this amount, Opus Caritatis had investments that consist of the following:

	<u>2019</u>	<u>2018</u>
REIT (at cost)	\$ 8,373,325	\$ 9,667,825
Investment funds (at fair value)	<u>25,320,875</u>	<u>19,819,763</u>
	<u>\$ 33,694,200</u>	<u>\$ 29,487,588</u>

The REIT is a real estate investment trust and is not traded on any stock exchange. Opus Caritatis owns less than 20% of the voting interest in shares of REIT. Due to the fact that the REIT is privately operated with no active market for its stock, and that Opus Caritatis owns a minority share, this investment has continued to be carried at its historical cost.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - OPUS CARITATIS (continued)

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.

Opus Caritatis' investment funds are managed by two investment fund managers. Investment funds under management at June 30:

	2019	2018
CCFLA	\$ 5,174,189	\$ 4,850,242
State Street	20,146,686	14,969,521
	\$ 25,320,875	\$ 19,819,763

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, 2019:

	Level 1	Level 2	Level 3	Fair Value
Cash and cash equivalents	\$ 19,914,429	\$ -	\$ -	\$ 19,914,429
Equities	3,784,605	-	-	3,784,605
Mutual funds	141,615	-	-	141,615
Bond index funds	91,715	-	-	91,715
Fixed income securities	1,388,511	-	-	1,388,511
	\$ 25,320,875	\$ -	\$ -	\$ 25,320,875

The following table sets forth by level, within the fair value hierarchy, Opus Caritatis' investments at fair value as of June 30, 2018:

	Level 1	Level 2	Level 3	Fair Value
Cash and cash equivalents	\$ 236,509	\$ -	\$ -	\$ 236,509
Equities	2,573,053	903,115	-	3,476,168
Mutual funds	8,829,501	-	-	8,829,501
Bond index funds	5,916,122	-	-	5,916,122
Fixed income securities	-	1,361,463	-	1,361,463
	\$ 17,555,185	\$ 2,264,578	\$ -	\$ 19,819,763

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - OPUS CARITATIS (continued)

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

	2019	2018
Balance, beginning of year	\$ 29,502,521	\$ 28,717,342
Dividends and interest income	2,910,249	2,379,824
Realized gains, net	24,780,553	734,888
Unrealized gains (losses), net	(5,320,904)	717,948
Other expenses	(47,641)	(47,481)
Distributions to Catholic Charities	(18,112,000)	(3,000,000)
Change in beneficial interest	4,210,257	785,179
Balance, end of year	\$ 33,712,778	\$ 29,502,521

5. PROPERTY AND EQUIPMENT

Property and equipment, net, of Catholic Charities include the following as of June 30:

	2019	2018
Buildings and improvements	\$ 18,166,819	\$ 17,980,914
Equipment and furniture	4,079,331	3,840,514
Construction in progress	651,646	-
	22,897,796	21,821,428
Less accumulated depreciation	(10,345,549)	(9,673,117)
Land	21,164,269	2,683,531
	\$ 33,716,516	\$ 14,831,842

Depreciation expense was \$697,021 and \$602,460 for the years ended June 30, 2019 and 2018, respectively.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

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 December 12, 2019, 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.

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, 2019 and 2018, \$232,289 and \$202,289, respectively, 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:

	2019	2018
EHAP forgivable construction loan payable II	\$ 1,000,000	\$ 1,000,000
EHAP forgivable construction loan deferred interest II	232,289	202,289
	\$ 1,232,289	\$ 1,202,289

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

7. NOTE PAYABLE

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

	2019	2018
City of Los Angeles note payable	\$ 1,444,000	\$ 1,444,000
City of Los Angeles deferred interest	1,521,900	1,449,700
	\$ 2,965,900	\$ 2,893,700

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, 2019 and 2018, Catholic Charities has accrued \$1,521,900 and \$1,449,700, respectively, of interest expense related to the residual receipts note.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

	2019	2018
Subject to expenditure for specific purpose		
Purpose restricted	\$ 40,000,541	\$ 38,570,621
Investment earnings on endowment funds	1,242,165	1,119,926
	41,242,706	39,690,547
Donor-restricted endowment funds	801,113	801,113
	\$ 42,043,819	\$ 40,491,660

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

8. NET ASSETS WITH DONOR RESTRICTIONS (continued)

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

	2019	2018
	Balance in 000's	
Beneficial interest in separate organization (Angel's Flight)	\$ 33,713	\$ 29,503
Angel's Flight	2,743	5,946
Immigration	1,065	220
San Fernando programs	799	819
Santa Barbara and Ventura programs	789	896
Disaster Relief	428	428
Good Shepherd	277	204
Our Lady of the Angels programs	224	498
Archdiocesan Youth Employment Services	213	77
Fors Family Trust and related	190	242
San Gabriel program	96	119
Communication & General	17	145
Other programs	689	594
	\$ 41,243	\$ 39,691

9. ENDOWMENTS

As of June 30, 2019 and 2018, Catholic Charities has three endowment funds included in net assets totaling \$2,043,278 and \$1,921,039, respectively. 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, 2019 and 2018. 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, 2019 and 2018

9. 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, 2019 and 2018.

The following table sets forth a summary of changes in endowments for the years ended June 30, 2019 and 2018:

Balance, June 30, 2017	\$	1,783,176
Investment gains		154,568
Expenditures		<u>(16,705)</u>
Balance, June 30, 2018	\$	1,921,039
Investment gains		138,093
Expenditures		<u>(15,854)</u>
Balance, June 30, 2019	<u>\$</u>	<u>2,043,278</u>

10. 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, 2019 and 2018

10. RELATED PARTY TRANSACTIONS (continued)

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

In November 1992, Catholic Charities extended to CCCDC 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 \$464,611. In July 2017, Catholic Charities received a payment of \$100,000, which was applied to the principal leaving a balance of accrued interest of \$608,304 at June 30, 2019. Interest continues to accrue on the unpaid interest which is included within accounts and note receivable in the accompanying statements 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, 2019 and 2018, it held \$1,296,868 and \$1,215,674 (see Note 3) for Catholic Charities \$5,174,189 and \$4,850,242 for Opus Caritatis, respectively (see Note 4).

11. 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 \$1,116,057 and \$328,407 for the years ended June 30, 2019 and 2018, respectively.

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

<u>Year ending June 30,</u>	
2020	\$ 1,062,482
2021	285,246
2022	137,775
2023	108,036
2024	101,447
Thereafter	<u>434,329</u>
	<u>\$ 2,129,315</u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2019 and 2018

11. COMMITMENTS AND CONTINGENCIES (continued)

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.

12. RETIREMENT PLAN

Accrued salaries and wages includes \$559,998 and \$527,598 of accrued retirement plan contributions as of June 30, 2019 and 2018, respectively. 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 \$554,958 and \$522,231 for the years ended June 30, 2019 and 2018, respectively.

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.

13. LIQUIDITY AND AVAILABILITY

The following reflects Catholic Charities' financial assets reported on the statements 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, 2019.

Liquidity of financial assets consisted of the following:

Cash and cash equivalents	\$ 925,018
Investments	26,589,835
Trade accounts receivable	4,453,122
Beneficial interest in separate organization	<u>33,712,778</u>
	65,680,753
Net assets subject to expenditure for specified purpose (see Note 8)	<u>(45,155,098)</u>
	<u><u>\$ 20,525,655</u></u>

14. SUBSEQUENT EVENTS

On October 1, 2019, Catholic Charities acquired the assets and programs of the Sisters of the Good Shepherd of Los Angeles with a fair market value of approximately \$7.4 million.

SUPPLEMENTARY INFORMATION

Catholic Charities of Los Angeles, Inc.
Schedule of Program Expenses
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Program Services		
Community services - San Fernando	\$ 1,543,901	\$ 1,549,837
Community services - San Gabriel	1,046,777	1,125,899
Community services - San Pedro	1,343,970	1,383,621
Community services - OLA Metro	309,748	167,863
Community services - OLA Western	2,509,258	2,565,498
Community services - Ventura County	2,046,176	2,405,710
Community services - Santa Barbara County	6,152,931	5,137,572
Community services - Other	245,370	173,007
Archdiocesan Youth Employment Services (AYE)	7,776,506	5,062,804
Athletics (CYO)	442,672	412,730
Angel's Flight Shelter and Outreach	2,096,311	2,020,218
Angel's Flight Adeste	387,406	288,418
Good Shepherd Centers	3,686,262	3,465,637
McGill House	139,438	157,195
Elizabeth Ann Seton Family Shelter	980,768	976,360
Project Achieve Shelter	869,865	816,910
The Landing	203,955	48,813
New Good Shepherd Shelter	108,420	-
Psychological Services	56,526	57,982
Aging Programs	395,743	445,649
Immigration and Citizenship Services	7,805,429	8,814,489
Esperanza	2,901,273	2,428,680
Employment Support Partnership (ESP)	1,593,269	2,362,259
Reception and Placement Services	179,599	420,974
Total program services	<u>44,821,573</u>	<u>42,288,125</u>
Support services		
Administration	1,321,262	1,263,082
Finance	1,173,743	1,083,163
Facilities management	735,059	703,989
Human resources	528,391	500,976
Management information systems	371,853	368,354
Total support services	<u>4,130,308</u>	<u>3,919,564</u>
Resource Development and Fundraising	714,593	884,683
GENERAL AND ADMINISTRATIVE EXPENSES ALLOCATED TO INDIVIDUAL PROGRAMS	(3,230,218)	(2,839,850)
ELIMINATION OF OCCUPANCY COSTS ALLOCATED TO INDIVIDUAL PROGRAMS	<u>(208,715)</u>	<u>(198,012)</u>
 TOTAL EXPENSES	 <u><u>\$ 46,227,541</u></u>	 <u><u>\$ 44,054,510</u></u>

Catholic Charities of Los Angeles, Inc.
 Statements of Activities - Santa Barbara County
 For The Years Ended June 30, 2019 and 2018

	2019	2018
Support & Operating Revenues		
Support		
Contributions & bequests	\$ 226,220	\$ 307,789
Foundations	78,750	71,250
In-kind donations	4,120,126	3,168,451
Fundraising	474,057	486,708
Total support	4,899,153	4,034,198
Operating		
Government agencies	817,079	748,339
Program service revenues	98,735	106,060
Sales to the public	371,156	361,807
Total operating	1,286,970	1,216,206
Total support & operating revenues	6,186,123	5,250,404
Expenses		
Payroll expenses		
Salaries and wages	641,849	663,908
Pension plan contributions	34,798	33,599
Employee benefits	159,042	161,422
Payroll taxes	67,495	75,798
Total payroll expenses	903,184	934,727
Emergency food, shelter and other	4,524,848	3,482,822
Financial assistance	-	1,125
Professional fees	500	139
Audit and accounting fees	1,149	1,395
Advertising and public relations	8,950	4,822
Office expenses	37,305	42,275
Operating expenses	6,516	5,364
In-kind thrift store goods	376,231	368,138
Information technology	6,094	9,683
Occupancy	166,451	164,187
Travel	-	1,397
Staff training, conference and meetings	2,452	1,944
Professional and other liability insurance	22,321	22,325
Vehicles and mileage	26,785	28,112
Fundraising expenses	22,142	28,288
Miscellaneous	175,885	179,888
Total expenses	6,280,813	5,276,631
Surplus (deficit)	\$ (94,690)	\$ (26,227)

Catholic Charities of Los Angeles, Inc.
 Statements of Activities - Ventura County
 For The Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Support and operating revenues		
Support		
Contributions & bequests	\$ 721,868	\$ 556,019
Foundations	9,384	6,455
In-kind donations	1,277,627	1,623,110
Fundraising	<u>175,133</u>	<u>198,141</u>
Total support	<u>2,184,012</u>	<u>2,383,725</u>
Operating revenues		
Government agencies	196,225	424,830
Program service revenues	<u>66,594</u>	<u>60,329</u>
Total operating revenues	<u>262,819</u>	<u>485,159</u>
Total support and operating revenues	<u>2,446,831</u>	<u>2,868,884</u>
Expenses		
Payroll expenses		
Salaries and wages	488,466	420,279
Pension plan contributions	22,919	20,918
Employee benefits	64,895	63,316
Payroll taxes	<u>50,294</u>	<u>40,711</u>
Total payroll expenses	626,574	545,224
Emergency food, shelter and other	1,485,697	1,984,596
Financial assistance	10,569	22,126
Professional fees	159	-
Audit and accounting fees	733	1,032
Advertising and public relations	280	5,568
Office expenses	33,495	35,270
Operating expenses	7,671	1,560
Information technology	15,649	4,342
Occupancy	89,484	92,701
Travel	-	227
Staff training, conference and meetings	2,960	3,437
Insurance	15,365	14,426
Vehicles and mileage	10,391	12,840
Fundraising expenses	19,973	20,318
Capital expenses	6,772	8,950
Miscellaneous	<u>121,059</u>	<u>116,267</u>
Total expenses	<u>2,446,831</u>	<u>2,868,884</u>
Surplus (deficit)	<u>\$ -</u>	<u>\$ -</u>

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, 2019

	<u>REAS</u>	<u>FS</u>	<u>SB1041</u>	<u>SOR</u>
Revenues				
County of Los Angeles	\$ 1,086,110	\$ 137,376	\$ 156,888	\$ 55,902
Expenditures				
Salaries and wages	330,978	34,601	34,859	3,510
Payroll taxes and employee benefits	74,562	7,905	8,182	649
Subrecipients	504,446	74,570	91,786	46,200
Professional fees and services	22,338	2,748	3,282	1,020
Occupancy	31,702	3,022	2,973	44
Equipment and supplies	6,445	724	573	25
Telephone	9,175	912	871	36
Local transportation	2,636	263	246	10
Conferences and meetings	140	15	15	9
Indirect costs	<u>103,688</u>	<u>12,616</u>	<u>14,101</u>	<u>4,399</u>
Total expenditures	<u>\$ 1,086,110</u>	<u>\$ 137,376</u>	<u>\$ 156,888</u>	<u>\$ 55,902</u>

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, 2018

	<u>REAS</u>	<u>FS</u>	<u>SB1041</u>	<u>SOR</u>
Revenues				
County of Los Angeles	\$ 1,787,910	\$ 137,376	\$ 156,888	\$ 46,948
Expenditures				
Salaries and wages	379,694	33,856	34,331	3,007
Payroll taxes and employee benefits	92,465	8,763	8,542	149
Subrecipients	1,059,324	74,570	91,786	38,800
Professional fees and services	41,902	2,914	3,358	899
Occupancy	31,068	2,737	2,772	198
Equipment and supplies	14,126	1,188	1,228	94
Telephone	5,354	447	456	68
Local transportation	3,138	257	286	34
Conferences and meetings	765	28	28	5
Indirect costs	<u>160,074</u>	<u>12,616</u>	<u>14,101</u>	<u>3,694</u>
 Total expenditures	 <u>\$ 1,787,910</u>	 <u>\$ 137,376</u>	 <u>\$ 156,888</u>	 <u>\$ 46,948</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, 2019, 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 December 12, 2019.

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

December 12, 2019



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, 2019. 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, 2019.

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, 2019, and have issued our report thereon dated December 12, 2019, 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

December 12, 2019

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2019

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
FEDERAL						
DEPARTMENT OF AGRICULTURE						
Passed through Catholic Charities of California						
San Gabriel - CalFresh Outreach Program	10.561	10/1/2017 - 9/30/2018	16-SUB-00872	\$ 10,889	\$ -	\$ 2,609
San Gabriel - CalFresh Outreach Program	10.561	10/1/2018 - 9/30/2019	18-3058	11,481	-	9,838
San Gabriel Region - SNAP-Ed	10.561	10/1/2017 - 9/30/2018	17-7007	239,716	-	26,718
St. Margaret's Center - SNAP-Ed	10.561	10/1/2017 - 9/30/2018	17-7007	239,716	-	32,905
San Gabriel Region - SNAP-Ed	10.561	10/1/2018 - 9/30/2019	17-7007	283,281	-	77,948
St. Margaret's Center - SNAP-Ed	10.561	10/1/2018 - 9/30/2019	17-7007	283,281	-	132,520
Passed through Food Bank of Santa Barbara County						
Santa Barbara Region - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	656,066	-	656,066
Passed through Food Bank of Southern California						
San Pedro Region - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	290,936	-	290,936
Passed through Food Share, Inc.						
Ventura Region - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	98,611	-	98,611
Passed through Los Angeles Regional Food Bank						
Good Shepherd Center - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	15,782	-	15,782
San Fernando Region - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	69,495	-	69,495
San Gabriel Region - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	9,840	-	9,840
St. Margaret's Center - Emergency Food Assistance Program	10.569	7/1/2018 - 6/30/2019	Agreement	155,402	-	155,402
TOTAL DEPARTMENT OF AGRICULTURE					-	<u>1,578,670</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through City of Camarillo - Community Development Department						
Camarillo OASIS - Community Development Block Grant	14.218	7/1/2018 - 6/30/2019	Agreement	9,209	-	9,209
Passed through City of Glendale- Community Services & Parks Department						
Glendale Community Services - Loaves and Fishes Homeless Prevention Program	14.218	7/1/2018 - 6/30/2019	106854	46,486	-	46,486
Glendale Community Services - Emergency Solutions Grant	14.231	7/1/2018 - 6/30/2019	106878	40,000	-	40,000

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, 2019

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 Lompoc - Community Development Division						
Lompoc - MERG-ERG CDBG	14.218	7/1/2018 - 6/30/2019	Agreement	\$ 25,000	\$ -	\$ 24,090
Lompoc Community Services - CDBG & Human Service Program	14.218	7/1/2018 - 6/30/2019	MOU	23,000	-	23,000
Passed through City of Long Beach - Health and Human Services Department						
Elizabeth Ann Seton Family Shelter - Emergency Solutions Grant	14.231	10/1/2017 - 9/30/2018	34746	119,721	-	42,881
Elizabeth Ann Seton Family Shelter - Emergency Solutions Grant	14.231	10/1/2018 - 9/30/2019	35116	148,975	-	138,626
Long Beach Community Center - Transition in Place Families - Continuum of Care	14.267	7/1/2018 - 6/30/2019	35001	213,287	-	213,287
Project Achieve - Emergency Solutions Grant - ESG	14.231	10/1/2018 - 9/30/2019	Subaward	108,986	-	85,546
Passed through County of Santa Maria - Special Projects Division						
Santa Maria Community Center - Public Service Funding - CDBG	14.218	7/1/2018 - 6/30/2019	Agreement	16,609	-	16,609
Passed through County of Ventura - Community Development Department						
Moorpark Community Service Center - CDBG	14.218	7/1/2018 - 6/30/2019	CD18202101	20,000	-	20,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					-	659,734
DEPARTMENT OF JUSTICE						
Passed through US Conference of Catholic Bishops						
Employment Support Partnership Program - Specialized Services for Victims of Human Trafficking	16.320	10/1/2018 - 9/30/2019	SERSH-06	2,890	-	2,890
TOTAL DEPARTMENT OF JUSTICE					-	2,890

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, 2019

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	\$ 174,343	\$ 431,269
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	964,000	251,505	828,996
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	362,750	116,151	338,498
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD1	17.258	7/1/2018 - 6/30/2019	1720-WF100-EW	363,000	107,842	329,234
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	135,000	49,548	103,505
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD1	17.278	7/1/2018 - 6/30/2019	1720-WF100-EW	1,170,000	-	1,116,774
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD2	17.278	7/1/2018 - 6/30/2019	1720-WF100-SL	364,000	-	348,766
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2018 - 6/30/2019	131574	665,045	-	665,045
TOTAL DEPARTMENT OF LABOR					<u>699,389</u>	<u>4,162,087</u>
DEPARTMENT OF STATE						
Passed through United States Conference of Catholic Bishops						
Immigration - Reception and Placement Program	19.510	10/1/2017 - 12/31/2018	Agreement	104,000	-	67,000
Immigration - Reception and Placement Program - Financial Assistance	19.510	10/1/2017 - 12/31/2018	Agreement	52,875	-	11,250
TOTAL DEPARTMENT OF STATE					<u>-</u>	<u>78,250</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, 2019

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	3/1/2016 - 2/28/2019	16-WXXX	\$ 367,000	\$ -	\$ 117,496
Passed through City of Los Angeles - Economic & Workforce Development Department Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS	93.558	7/1/2018 - 6/30/2019	131668	226,967	-	159,397
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	7/1/2018 - 6/30/2019	1720-WF100-EW	288,000	-	288,000
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD1	93.558	7/1/2018 - 6/30/2019	1720-WF100-EW	46,000	-	39,787
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - GROW SD1	93.558	7/1/2018 - 6/30/2019	1720-WF100-EW	87,000	-	79,457
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	93.558	7/1/2018 - 6/30/2019	1720-WF100-SL	99,000	-	99,000
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD2	93.558	7/1/2018 - 6/30/2019	1720-WF100-SL	15,000	-	15,000
Passed through County of Los Angeles Department of Public Social Services Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD2	93.569	1/1/2018 - 12/31/2018	2CFD1871RP	43,308	-	10,182
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD2	93.569	1/1/2019 - 12/31/2019	2CFD1871RP	43,308	-	2,496
Archdiocesan Youth Employment Services - Child & Family Development - School Aged Youth SD5	93.569	1/1/2019 - 12/31/2019	5CFD1871RE	23,920	-	1,326
Archdiocesan Youth Employment Services - Employment and Employment Support	93.569	1/1/2018 - 12/31/2019	2EES1871JP	26,528	-	1,800
Archdiocesan Youth Employment Services - Employment Partnership	93.569	1/1/2018 - 12/31/2018	1EPS1871JP	50,000	-	20,000

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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, 2019

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 - Employment Partnership	93.569	1/1/2019 - 12/31/2019	1EPS1871JP	\$ 50,000	\$ -	\$ 5,000
Employment Support Partnership - Employment & Employment Support SD5	93.569	1/1/2018 - 12/31/2019	5EES1871JP	23,477	-	10,520
Employment Support Partnership - Employment & Employment Support SD5	93.569	7/1/2018 - 6/30/2019	5EES1871JP	23,477	-	8,117
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management RSS	93.566	7/1/2018 - 6/30/2019	REA 16-001	300,716	129,076	300,012
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management TA	93.584	7/1/2018 - 6/30/2019	REA 16-001	744,820	347,750	742,975
Employment Support Partnership - Refugee Employment & Acculturation Services - Family Stabilization	93.558	7/1/2018 - 6/30/2019	REA 16-001	137,376	74,570	137,376
Employment Support Partnership - Refugee Employment & Acculturation Services - SB 1041 CalWORKS	93.558	7/1/2018 - 6/30/2019	REA 16-001	156,888	91,786	156,888
Employment Support Partnership - Refugee Employment & Acculturation Services - Services to Older Refugee	93.566	7/1/2018 - 6/30/2019	REA 16-001	60,375	46,200	55,902
Glendale Community Center - Emergency Services - CSBG	93.569	1/1/2018 - 12/31/2018	5EMG14713S	19,482	-	9,499
Glendale Community Center - Emergency Services - CSBG	93.569	1/1/2019 - 12/31/2019	5EMG18713S	19,482	-	8,176
San Gabriel Region - Emergency Services - CSBG	93.569	1/1/2018 - 12/31/2018	1EMG1871FS	41,000	-	9,405
San Gabriel Region - Emergency Services - CSBG	93.569	1/1/2019 - 12/31/2019	1EMG1871FS	41,000	-	8,262
San Pedro Region - Emergency Services - CSBG	93.569	1/1/2018 - 12/31/2018	4EMG1871FS	75,000	-	46,095
San Pedro Region - Emergency Services - CSBG	93.569	1/1/2019 - 12/31/2019	4EMG1871FS	75,000	-	19,893
Passed through Lutheran Immigration and Refugee Services (LIRS)						
Immigration Services - FY 2018 Foster Care and Safe Release Support	93.676	2/1/2018 - 1/31/2019	358-18-CCLA-01	817,980	-	431,377
Immigration Services - FY19 Shelter and Fingerprinting Services	93.676	2/1/2019 - 1/31/2020	358-19-CCLA-00	632,375	-	225,593
Passed through State of California Department of Education						
El Santo Niño Adeste - Child Development Program	93.575	7/1/2018 - 6/30/2019	CCTR-8070	16,431	-	16,326
El Santo Niño Adeste - Child Development Program	93.596	7/1/2018 - 6/30/2019	CCTR-8070	35,743	-	35,516

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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, 2019

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 United States Conference of Catholic Bishops						
Angel's Flight - Safe Passages II - Post Release & Home Study Services	93.676	2/1/2018 - 1/31/2019	Agreement	\$ 378,172	\$ -	\$ 188,994
Angel's Flight - Safe Passages Program	93.676	2/1/2019 - 1/31/2020	Agreement	388,658	-	124,128
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2017 - 9/29/2018	ATS-36	155,605	-	27,751
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2018 - 12/31/2018	ATS-36	16,272	-	16,272
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2018 - 9/29/2021	MOU	4,000	-	3,127
Immigration - Match Grant	93.567	10/1/2017 - 1/31/2019	Agreement	77,875	-	39,231
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>689,382</u>	<u>3,460,376</u>
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	-	68,452
Passed through United Way of Los Angeles						
EFSP (FEMA) - Los Angeles	97.024	1/1/2018 - 12/31/2018	PHASE35	261,932	-	261,932
EFSP (FEMA) - Los Angeles	97.024	10/1/2018 - 12/31/2019	PHASE36	312,066	-	1,467
Passed through United Way of Ventura						
EFSP (FEMA) - Ventura	97.024	12/1/2017 - 1/31/2019	PHASE35	68,405	-	68,405
Passed through United Way of Santa Barbara						
EFSP (FEMA) - Santa Barbara	97.024	2/1/2018 - 1/31/2019	PHASE35	59,082	-	54,813
TOTAL DEPARTMENT OF HOMELAND SECURITY					<u>-</u>	<u>455,069</u>
 TOTAL FEDERAL AWARDS					<u>1,388,771</u>	<u>10,397,076</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, 2019

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 DEPARTMENT OF EDUCATION						
El Santo Niño Adeste - Child Development Program	N/A	7/1/2018 - 6/30/2019	CCTR-8070	\$ 93,577	\$ -	\$ 92,983
CA PUBLIC UTILITIES COMMISSION						
Guadalupe Community Center - Digital Literacy Program	N/A	1/15/2019 - 1/14/2021	Award	83,248	-	8,685
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	7/1/2018 - 6/30/2019	REA 16-001	43,224	<u>27,620</u>	<u>43,123</u>
TOTAL STATE OF CALIFORNIA					<u>27,620</u>	<u>144,791</u>
CALIFORNIA COUNTIES						
LOS ANGELES COUNTY						
County of Los Angeles - Workforce Department Aging and Community Services						
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	169,000	-	125
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	38,100	-	319,140
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation Youth SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	48,000	-	12,500
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - System Involved Youth SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	217,000	-	137,341
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation Camp SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	364,000	-	215,268

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, 2019

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 One Stop Operator for the AJCC - INVEST SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	\$ 797,000	\$ -	\$ 409,549
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Measure H SD1	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	82,000	-	23,100
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC AJYW - Probation	N/A	7/1/2018 - 6/30/2019	1720-WF100-EW	100,000	65,349	88,107
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	52,000	-	11,381
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	4,000	-	3,556
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	114,000	-	86,439
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation Youth SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	17,000	-	12,580
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - System Involved Youth SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	74,000	-	42,247
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - INVEST SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	797,000	-	348,775
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Measure H SD2	N/A	7/1/2018 - 6/30/2019	1720-WF100-SL	35,000	-	12,760
Passed through Good Shepherd - Intensive Case Management Services	N/A	8/27/2018 - 6/30/2019	SHSMA 101	193,620	-	193,620
Passed through City of Los Angeles - Economic and Workforce Development Department						
Archdiocesan Youth Employment Services - LA County Youth@Work Program - FosterYouth	N/A	7/1/2018 - 6/30/2019	131668	23,784	-	13,047
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Probation	N/A	7/1/2018 - 6/30/2019	131668	37,064	-	20,925
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth	N/A	7/1/2018 - 6/30/2019	131668	153,484	-	152,605
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth	N/A	7/1/2018 - 6/30/2019	131668	71,280	-	70,597

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, 2019

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 Harbor Interfaith Services						
Elizabeth Ann Seton - Coordinated Entry System Families	N/A	7/1/2018 - 6/30/2019	2018CES Families-02	\$ 204,506	\$ -	\$ 174,066
St. Margaret's Coordinated Entry System	N/A	7/1/2018 - 6/30/2019	Agreement	137,009	-	133,185
St. Margaret's Coordinated Entry System TAY Rapid Re-Housing	N/A	7/1/2018 - 6/30/2019	Agreement	53,062	-	13,132
Passed through LAMP Community						
Good Shepherd - CES Regional Coordination & Rapid Re-Housing for Individuals	N/A	7/1/2018 - 6/30/2019	2017CESSAY17-CCLA	458,150	-	458,150
Passed through Los Angeles Homeless Services Authority (LAHSA)						
Passed through Community Partners - Safe Place for Youth						
Elizabeth Ann Seton - Coordinated Entry System For Families	N/A	7/1/2018 - 6/30/2019	2017CESF17	736,117	-	715,762
Good Shepherd Center - Languille Crisis and Bridge Housing	N/A	7/1/2018 - 6/30/2019	2017CBH07	474,500	-	474,500
Good Shepherd Hawkes - Crisis and Bridge Housing	N/A	7/1/2018 - 6/30/2019	2017CBH87	474,500	-	474,500
Project Achieve - Crisis Housing For Individuals	N/A	7/1/2018 - 6/30/2019	2018CNGF15	633,000	-	633,000
Passed through Community Partners - Safe Place for Youth						
The Landing - Mental Health Services Act Innovation 2 Project	N/A	11/1/2018 - 6/30/2019	Agreement	33,333	-	33,333
TOTAL LOS ANGELES COUNTY					65,349	5,283,290
SANTA BARBARA COUNTY						
County of Santa Barbara - Human Services Commission Funding						
Lompoc - Community Basic Services	N/A	7/1/2018 - 6/30/2019	Agreement	35,000	-	11,666
Santa Barbara - Community Basic Services	N/A	7/1/2018 - 6/30/2019	Agreement	35,000	-	11,667
Santa Maria - Community Basic Services	N/A	7/1/2018 - 6/30/2019	Agreement	35,000	-	11,667
TOTAL SANTA BARBARA COUNTY					-	35,000
TOTAL CALIFORNIA COUNTIES					65,349	5,318,290

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, 2019

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
CALIFORNIA CITIES						
BURBANK						
City of Burbank - Dept of Parks, Recreation and Community Services						
Burbank - Day Labor	N/A	12/11/2017 - 12/10/2018	Agreement	\$ 97,641	\$ -	\$ 44,768
Burbank - Day Labor	N/A	12/11/2018 - 12/10/2019	Agreement	101,283	-	48,747
TOTAL BURBANK					-	93,515
CARPINTERIA						
City of Carpinteria - Community Services Department						
Carpinteria - Community Services	N/A	7/1/2018 - 6/30/2019	Agreement	115,010	-	7,500
COVINA						
City of Covina - Covina Housing Authority						
The McGill Street House - Transitional Housing Program for Families	N/A	7/1/2018 - 6/30/2019	Agreement	7,500	-	115,010
LOS ANGELES						
City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - City Summer Youth Employment Program - South and Central	N/A	7/1/2018 - 6/30/2019	131670	153,900	-	150,946
Archdiocesan Youth Employment Services - LA RISE 4.0	N/A	7/1/2018 - 6/30/2019	131843	93,000	-	73,662
TOTAL LOS ANGELES					-	224,608
TOTAL CALIFORNIA CITIES					-	440,633
TOTAL GOVERNMENT GRANTS AND AWARDS					\$ 1,481,740	\$ 16,300,790

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, 2019

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	7/1/2018 - 6/30/2019	131670	\$ 150,946	No	No	N/A
Archdiocesan Youth Employment Services - LA RISE 4.0	N/A	7/1/2018 - 6/30/2019	131843	73,662	No	No	N/A
From Department of Labor							
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2018 - 6/30/2019	131574	665,045	No	No	N/A
From Department of Health and Human Services							
Archdiocesan Youth Employment Services - LA County Youth@Work Program - CalWORKS	93.558	7/1/2018 - 6/30/2019	131668	159,397	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	7/1/2018 - 6/30/2019	131668	13,047	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Probation	N/A	7/1/2018 - 6/30/2019	131668	20,925	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - Other Underserved Youth	N/A	7/1/2018 - 6/30/2019	131668	152,605	No	No	N/A
Archdiocesan Youth Employment Services - LA County Youth@Work Program - System Involved Youth	N/A	7/1/2018 - 6/30/2019	131668	<u>70,597</u>	No	No	N/A
TOTAL CITY OF LOS ANGELES AWARDS				<u>\$ 1,306,224</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, 2019

Subrecipients of Government Grants and Sub-contracted amount	Federal CFDA Number	Contract Number	Sub-Contracted Amount
From the Department of Labor			
Directly from Department of Labor			
Archdiocesan Youth Employment Services - WIOA Youthbuild			
Los Angeles Unified School District	17.274	YB-29939-17-60-A-6	\$ 156,218
Habitat for Humanity of Greater Los Angeles	17.274	YB-29939-17-60-A-6	18,125
			<u>174,343</u>
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	<u>251,505</u>
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	<u>116,151</u>
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	<u>107,842</u>
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>49,548</u>
Total Department of Labor			<u>699,389</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	30,864
Episcopal Diocese Of Los Angeles	93.566	REA 16-001	52,107
Jewish Vocational Services	93.566	REA 16-001	<u>46,105</u>
			<u>129,076</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	128,918
Episcopal Diocese Of Los Angeles	93.584	REA 16-001	90,700
Jewish Vocational Services	93.584	REA 16-001	<u>128,132</u>
			<u>347,750</u>
Employment Support Partnership - Refugee Employment & Acculturation Services Family Stabilization			
Armenian Relief Society Services Of Western U.S.A.	93.558	REA 16-001	24,458
Episcopal Diocese Of Los Angeles	93.558	REA 16-001	31,321
Jewish Vocational Services	93.558	REA 16-001	<u>18,791</u>
			<u>74,570</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, 2019

Subrecipients of Government Grants and Sub-contracted amount	Federal CFDA Number	Contract Number	Sub-Contracted Amount
Employment Support Partnership - Refugee Employment & Acculturation Services SB 1041			
Armenian Relief Society Services Of Western U.S.A.	93.558	REA 16-001	\$ 32,056
Episcopal Diocese Of Los Angeles	93.558	REA 16-001	31,321
Jewish Vocational Services	93.558	REA 16-001	<u>28,409</u>
			<u>91,786</u>
Employment Support Partnership - Refugee Employment & Acculturation Services for Older Refugee			
Armenian Relief Society Services Of Western U.S.A.	93.566	REA 16-001	34,500
Episcopal Diocese Of Los Angeles	93.566	REA 16-001	<u>11,700</u>
			<u>46,200</u>
Total Department of Health and Human Services			<u>689,382</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	7,843
Episcopal Diocese Of Los Angeles	N/A	REA 16-001	14,164
Jewish Vocational Services	N/A	REA 16-001	<u>5,613</u>
Total County of Los Angeles			<u>27,620</u>
From the County of Los Angeles - Workforce Development, Aging & Community Services			
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Re-Entry SDI			
Jewish Vocational Services	N/A	1720-WF100-EW	<u>65,349</u>
Total County of Los Angeles			<u>65,349</u>
TOTAL GOVERNMENT SUB-RECIPIENTS			\$ <u>1,481,740</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, 2019

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, 2019, 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.

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2019

4. 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, 2019, as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures of Federal Awards</u>
Department of Agriculture		
SNAP Cluster		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 282,538
Food Distribution Cluster		
Emergency Food Assistance Program (Food Commodities)	10.569	<u>1,296,132</u>
Total Department of Agriculture		<u>1,578,670</u>
Department of Housing and Urban Development		
CDBG - Entitlement Grants Cluster		
Community Development Block Grants/Entitlement Grants	14.218	139,394
Emergency Solutions Grant Program	14.231	307,053
Continuum of Care Program	14.267	<u>213,287</u>
Total Department of Housing and Urban Development		<u>659,734</u>
Department of Justice		
Services for Trafficking Victims	16.320	<u>2,890</u>
Department of Labor		
WIOA Cluster		
WIA Adult Program	17.258	1,167,494
WIOA Youth Activities	17.259	2,130,585
WIA Dislocated Worker Formula Grants	17.278	<u>432,739</u>
Total WIOA Cluster		3,730,818
Youthbuild	17.274	<u>431,269</u>
Total Department of Labor		<u>4,162,087</u>
Department of State		
U.S. Refugee Admissions Program	19.510	<u>78,250</u>

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2019

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		
TANF Cluster		
Temporary Assistance for Needy Families	93.558	1,092,401
Refugee and Entrant Assistance State/Replacement		
Designee Administered Programs	93.566	355,914
Refugee and Entrant Assistance Voluntary Agency		
Programs	93.567	39,231
Community Services Block Grant	93.569	<u>160,771</u>
		<u>1,648,317</u>
CCDF Cluster		
Child Care and Development Block Grant	93.575	16,326
Child Care Mandatory and Matching Funds of the Child		
Care and Development fund	93.596	<u>35,516</u>
Total CCDF Cluster		<u>51,842</u>
Refugee and Entrant Assistance Targeted Assistance		
Grants	93.584	742,975
Services to Victims of a Severe Form of Trafficking	93.598	47,150
Unaccompanied Alien Children Program	93.676	<u>970,092</u>
		<u>1,760,217</u>
Total Department of Health and Human Services		<u>3,460,376</u>
Department of Homeland Security		
Citizenship Education and Training	97.010	68,452
Emergency Food and Shelter National Board Program	97.024	<u>386,617</u>
Total Department of Homeland Security		<u>455,069</u>
Total Expenditures of Federal Awards		<u>\$ 10,397,076</u>

Catholic Charities of Los Angeles, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2019

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>
Emergency Food Assistance Program (Food Commodities)	10.569
Unaccompanied Alien Children Program	93.676
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, 2019

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, 2019

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, 2019, and have issued our report thereon dated December 12, 2019, 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, 2019, 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". The signature is written in a cursive, flowing style.

Armanino^{LLP}
Los Angeles, California

December 12, 2019

APPENDIX A
CHILD CARE SUPPLEMENTAL INFORMATION

Catholic Charities of Los Angeles, Inc.
 General Information
 For the Year Ended June 30, 2019

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 - 8070
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, 2018 through June 30, 2019
Number of Days of Operation of Agency	250
Scheduled Hours of Operation Each Day	El Santo Niño 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-T385-00-8

Schedule of Expenditures by State Categories
Contract Number CCTR 8070
For the Year Ended June 30, 2019

		Child Care and Development Block Grant Center CCTR-8070	Not- Reimbursable	Total Reimbursable	Total Not- Reimbursable
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
1000	Certified Salaries				
1100	Teacher's salaries	32,757	-	32,757	-
1200	Administrators salaries	-	-	-	-
1300	Supervisors salaries	77,724	-	77,724	-
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)	8,155	-	8,155	-
3400	Health and welfare benefits	9,451	-	9,451	-
3500	State Unemployment Benefits	927	-	927	-
3600	Workers' compensation insurance	6,151	-	6,151	-
3900	Other benefits	(1,313)	-	(1,313)	-
4000	Books, Supplies and Equipment				
4200	Books Other than Text Books	-	-	-	-
4300	Instructional material and supplies	3,152	-	3,152	-
4600	Pupil transportation supplies	-	-	-	-
4710	Food	618	-	618	-
4720	Other food services supplies	127	-	127	-
5000	Services/Other Operating Expenses				
5100	Contracts for personnel services	-	-	-	-
5200	Travel, conferences, and other	701	-	701	-
5400	Insurance	3,296	-	3,296	-
5500	Utilities and waste collections	-	-	-	-
5600	Contracts, rents and leases	-	-	-	-
5700	Legal, election and audit	356	-	356	-
5800	Other services ad operating expenses	43,260	-	43,260	-
6000	Capital Outlay				
6200	Building and improvements of building	-	-	-	-
6400	Equipment (program-related)	-	-	-	-
	START-UP/CLOSE-DOWN EXPENSES	-	-	-	-
	DEPRECIATION OR USE ALLOWANCE	-	-	-	-
	INDIRECT COST	18,536	6,024	18,536	6,024
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Total of reimbursable and non-reimbursable expenditures	<u>\$ 203,898</u>	<u>\$ 6,024</u>	<u>\$ 203,898</u>	<u>\$ 6,024</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Schedule of Reimbursable Administrative Costs
For the Year Ended June 30, 2019

	Child Care and Development Block Grant Center CCTR-8070	Total CDE
	<u> </u>	<u> </u>
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	<u>18,536</u>	<u>18,536</u>
	<u>\$ 18,536</u>	<u>\$ 18,536</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Combining Statement of Activities
For the Year Ended June 30, 2019

	CCTR-8070	Non- Reimbursable CCTR-8070	Total CDE CD Contracts	Non-CDE Programs	Eliminating Entries	Total
Revenue and support						
Government contracts	\$ 144,825	\$ -	\$ 144,825	\$ 16,155,965	\$ -	\$ 16,300,790
Unrestricted contributions and other income	54,635	6,024	60,659	53,147,190	-	53,207,849
Family fees - certified children	4,438	-	4,438	-	-	4,438
Interest income	-	-	-	33,710	-	33,710
Total revenue and support	<u>203,898</u>	<u>6,024</u>	<u>209,922</u>	<u>69,336,865</u>	<u>-</u>	<u>69,546,787</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	110,481	-	110,481	13,540,754	-	13,651,235
Employee benefits	23,371	-	23,371	3,636,763	-	3,660,134
Books and supplies	3,897	-	3,897	353,984	-	357,881
Rents and leases	-	-	-	1,054,278	(208,715)	845,563
Other operating expenses	47,613	-	47,613	16,874,494	-	16,922,107
Building repairs and maintenance	-	-	-	2,693	-	2,693
Equipment expense	-	-	-	93,415	-	93,415
Depreciation	-	-	-	697,021	-	697,021
In-kind contribution expense	-	-	-	9,997,492	-	9,997,492
General, administrative, and indirect	18,536	6,024	24,560	3,205,658	(3,230,218)	-
Total expenses	<u>203,898</u>	<u>6,024</u>	<u>209,922</u>	<u>49,456,552</u>	<u>3,438,933</u>	<u>46,227,541</u>
Changes in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,880,313</u>	<u>\$ 3,438,933</u>	<u>\$ 23,319,246</u>

Catholic Charities of Los Angeles, Inc.
 Adeste Child Development Program
 Combining Schedule of Equipment Expenditures
 For the Year Ended June 30, 2019

	Child Development Program <u>CCTR-8070</u>
Unit cost under \$7,500	\$ -
Unit cost over \$7,500 with CDE approval	-
Unit cost over \$7,500 without CDE Approval	<u>-</u>
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, 2019

	Child Development Program <u>CCTR-8070</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
 A U D 9500 Page 1 of 10 (06/19)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

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				2.4426	0
Infants (up to 18 months) Full-time				2.0700	0
Infants (up to 18 months) Three-quarters-time				1.5525	0
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.8800	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

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 2 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8070
 Vendor Code T385

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
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	0
Limited and Non-English Proficient Full-time-plus	1		1	1.2980	1.298
Limited and Non-English Proficient Full-time	1,154	1	1,155	1.1000	1,270.5
Limited and Non-English Proficient Three-quarters-time	437		437	0.8250	360.525
Limited and Non-English Proficient One-half-time	2,438	6	2,444	0.6050	1,478.62
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

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 3 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8070
 Vendor Code T385

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
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	0

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
TOTAL DAYS OF ENROLLMENT	4,030	7	4,037	N/A	3,110.943
DAYS OF OPERATION	250		250	N/A	N/A
DAYS OF ATTENDANCE	4,030		4,030	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 4-6) and continue to Revenue Section on page 7.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 4 of 10 (06/19)

Fiscal Year Ending June 30, 2019

Contract Number CCTR 8070

Vendor Code T385

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				2.4426	0
Infants (up to 18 months) Full-time				2.0700	0
Infants (up to 18 months) Three-quarters-time				1.5525	0
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.8800	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

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8070
 Vendor Code T385

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
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	0
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

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 6 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8070
 Vendor Code T385

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
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	0

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
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Full Name of Contractor

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	4,879	-441	4,438
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Unrestricted Income - Other			
Total Revenue	4,879	-441	4,438

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

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	111,854	-1,373	110,481
2000 Classified Salaries			
3000 Employee Benefits	23,815	-444	23,371
4000 Books and Supplies	3,444	453	3,897
5000 Services and Other Operating Expenses	47,293	320	47,613
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 Administrative Cost)	18,640	-104	18,536
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	205,046	-1,148	203,898
Total Administrative Cost (included in Section 4 above)	18,997	-105	18,892

Approved Indirect Cost Rate:

Comments:

NO SUPPLEMENTAL REVENUE Check this box and omit Page 9.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 10 of 10 (06/19)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment	4,030	7	4,037
Days of Operation	250		250
Days of Attendance	4,030		4,030
Total Non-Certified Days of Enrollment			
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	4,879	-441	4,438
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	205,046	-1,148	203,898
Total Administrative Cost	18,997	-105	18,892

Total Certified Adjusted Days of Enrollment

Total Non-Certified Adjusted Days of Enrollment

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 (check YES or NO): Yes No

Reimbursable expenses claimed on page 8 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO): Yes No

Include any comments in the 'Comments' box on page 8. If necessary, attach additional sheets to explain adjustments.