

Catholic Charities of Los Angeles, Inc.

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

June 30, 2023



TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditor's Report	1 - 3
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 26
Supplementary Information	
Schedule of Program Expenses	28
Statement of Activities - Santa Barbara County	29
Statement of Activities - Ventura County	30

TABLE OF CONTENTS

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 <i>Government Auditing Standards</i>	32 - 33
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	34 - 36
Schedule of Expenditures of Federal, State, County and City Awards	37 - 51
Notes to Schedule of Expenditures of Federal, State, County and City Awards	52 - 54
Schedule of Findings and Questioned Costs	55 - 56
Summary Schedule of Prior Audit Findings	57

Supporting Schedules Required by the California Department of Social Services

Independent Auditor's Report on Supporting Schedules Required by the California Department of Social Services	59
---	----

Appendix A - Child Care Supplemental Information

General Information	61
Schedule of Expenditures by State Categories	62
Schedule of Claimed Administrative Costs	63
Combining Statement of Activities	64
Schedule of Claimed Equipment Expenditures	65
Schedule of Claimed Expenditures for Renovation and Repair	66
Notes to the Child Development Contract Supplemental Information	67

Appendix B - Audited Final Attendance and Fiscal Report Forms

AUD 9500 - Audited Attendance and Fiscal Report for Child Development Programs (CCTR-2078)	69 - 73
AUD 9500.1 - Certified Children Days of Enrollment and Attendance (CCTR-2078)	74 - 75



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Catholic Charities of Los Angeles, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 2 to the financial statements, the Catholic Charities has adopted Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 842, *Leases*, as of July 1, 2022. Our opinion is not modified with respect to that matter.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Catholic Charities of Los Angeles, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Catholic Charities of Los Angeles, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Catholic Charities of Los Angeles, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The information on pages 28 - 30 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 June 20, 2024, 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.

A handwritten signature in cursive script that reads "Armanino LLP".

Armanino^{LLP}
Los Angeles, California

August 14, 2024

Catholic Charities of Los Angeles, Inc.
Statement of Financial Position
June 30, 2023

ASSETS

Cash and cash equivalents	\$ 3,967,177
Investments	38,779,237
Accounts and note receivable, net	7,978,612
Prepaid expenses	603,077
Investments restricted for long-term purposes	2,600,872
Property and equipment, net	41,504,368
Right-of-use lease assets	1,581,761
Beneficial interest in separate organization - restricted	<u>385,141,193</u>
 Total assets	 <u>\$ 482,156,297</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 4,282,048
Accrued salaries and wages	2,976,975
Advances and refundable reimbursements	2,407,224
Operating lease liabilities	1,623,610
Refundable advances	2,100,000
Note payable	<u>3,254,700</u>
Total liabilities	<u>16,644,557</u>
Net assets	
Without donor restrictions	
General	23,111,549
Investment in property and equipment	<u>41,504,368</u>
Total without donor restrictions	64,615,917
With donor restrictions	<u>400,895,823</u>
Total net assets	<u>465,511,740</u>
 Total liabilities and net assets	 <u>\$ 482,156,297</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, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and operating revenues			
Support			
Government agencies (including in-kind donations of \$617,957)	\$ 19,725,438	\$ -	\$ 19,725,438
Contributions	3,696,111	445,189	4,141,300
Fundraising events less donor benefits of \$383,795	1,072,343	125,929	1,198,272
Foundation - distributions from Opus Caritatis	1,814,664	2,161,517	3,976,181
Foundations - others	2,317,430	1,351,407	3,668,837
In-kind contributions	8,606,318	-	8,606,318
Bequests	1,249,648	354,059	1,603,707
Total support	38,481,952	4,438,101	42,920,053
Operating revenues			
Program service revenues	12,843,202	-	12,843,202
Investment returns, net	1,754,874	428,412	2,183,286
Sales to public	600,100	-	600,100
Total operating revenues	15,198,176	428,412	15,626,588
Net assets released from restriction	1,394,649	(1,394,649)	-
Total support and operating revenues	55,074,777	3,471,864	58,546,641
Total operating expenses	55,486,680	-	55,486,680
Change in net assets from operations	(411,903)	3,471,864	3,059,961
Nonoperating support			
Change in beneficial interest in separate organization	-	85,873,587	85,873,587
Miscellaneous	17,363	-	17,363
Total nonoperating support	17,363	85,873,587	85,890,950
Change in net assets	(394,540)	89,345,451	88,950,911
Net assets, beginning of year	65,010,457	311,550,372	376,560,829
Net assets, end of year	\$ 64,615,917	\$ 400,895,823	\$ 465,511,740

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, 2023

	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 Services	Development & Communication and Fundraising			General and Administrative Services
		Women's Village	Other Programs									
Compensation and related expenses												
Salaries and wages	\$ 1,961,755	\$ 603,848	\$ 767,271	\$ 1,675,685	\$ 3,561,512	\$ 2,146,258	\$ 4,631,427	\$ 15,347,756	\$ 317,253	\$ 2,367,013	\$ -	\$ 18,032,022
Pension plan contributions	86,529	18,094	31,744	73,724	140,828	76,456	189,537	616,912	16,633	106,492	-	740,037
Employee benefits	171,466	48,058	99,254	264,623	479,807	246,778	402,111	1,712,097	26,897	226,876	-	1,965,870
Payroll taxes	245,378	81,422	82,542	192,940	345,756	187,620	402,182	1,537,840	23,795	208,342	-	1,769,977
Total compensation and related expenses	2,465,128	751,422	980,811	2,206,972	4,527,903	2,657,112	5,625,257	19,214,605	384,578	2,908,723	-	22,507,906
Emergency food, shelter and other	237,309	32,489	420,316	483,868	9,980,872	54,525	49,045	11,258,424	-	60	-	11,258,484
Participant payroll and related	193	-	-	500	-	3,409,345	8	3,410,046	-	-	-	3,410,046
Financial assistance	657	-	-	1,540	600	-	1,203	4,000	-	-	-	4,000
Professional fees	25,166	1,481	24,190	3,632	17,907	71,491	111,495	255,362	19,943	2,008,068	-	2,283,373
Program subcontractors	-	-	-	-	29,644	739,256	6,496,318	7,265,218	-	-	-	7,265,218
Audit and accounting fees	9,046	3,859	6,247	11,445	21,145	39,383	14,530	105,655	1,008	22,016	-	128,679
Professional fundraising services	-	-	-	-	-	-	-	-	52,848	-	-	52,848
Advertising and public relations	-	-	-	-	-	-	-	-	39,586	-	-	39,586
Operating expenses	11,651	4,894	-	13,144	31,768	159,305	1,345	222,107	-	7,191	-	229,298
Office expenses	154,201	54,529	29,973	59,641	217,005	152,818	149,651	817,818	120,232	353,273	-	1,305,122
Donated thrift store goods sold	-	-	-	-	371,086	-	-	371,086	-	-	-	371,086
Information technology	33,463	8,533	25,506	14,655	98,719	28,655	85,020	294,551	25,939	268,165	-	588,655
Occupancy	1,026,486	298,896	82,241	605,579	669,699	646,697	75,940	3,405,538	24,828	697,975	(219,676)	3,908,665
Travel	-	-	-	697	415	5,610	817	7,539	-	-	-	7,539
Staff training, conferences and meetings	9,908	334	2,753	7,094	4,303	3,725	15,951	44,068	-	103,734	-	147,802
Interest expense	-	72,200	-	-	-	-	-	72,200	-	-	-	72,200
Payments to affiliates	-	-	-	-	-	-	-	-	-	42,431	-	42,431
Depreciation	24,918	343,390	12,740	99,370	163,106	3,094	4,489	651,107	-	35,616	-	686,723
Professional and other liability insurance	155,953	75,559	24,878	107,598	153,067	101,277	94,628	712,960	6,553	66,942	-	786,455
Vehicles and mileage	33,481	4,814	11,569	30,600	82,096	25,289	16,758	204,607	-	17,490	-	222,097
Other expenses	-	-	-	12,562	-	-	-	12,562	-	-	-	(1,237)
Misc. Fundraising expenses	-	-	-	-	-	-	-	-	169,704	-	-	169,704
Total expenses before administrative support allocation	4,187,560	1,652,400	1,621,224	3,658,897	16,369,335	8,097,582	12,742,455	48,329,453	845,219	6,531,684	(219,676)	55,486,680
Administrative support allocation	549,235	161,766	199,558	456,393	931,256	1,081,570	857,837	4,237,615	-	-	(4,237,615)	-
	<u>\$ 4,736,795</u>	<u>\$ 1,814,166</u>	<u>\$ 1,820,782</u>	<u>\$ 4,115,290</u>	<u>\$ 17,300,591</u>	<u>\$ 9,179,152</u>	<u>\$ 13,600,292</u>	<u>\$ 52,567,068</u>	<u>\$ 845,219</u>	<u>\$ 6,531,684</u>	<u>\$ (4,457,291)</u>	<u>\$ 55,486,680</u>

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

Catholic Charities of Los Angeles, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2023

Cash flows from operating activities	
Change in net assets	\$ 88,950,911
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	686,723
Investment gains, net	(2,183,286)
Increase in beneficial interest in separate organization	(85,873,587)
Amortization of right-of-use lease assets	973,515
Accrued interest on notes payable	72,200
Changes in operating assets and liabilities	
Accounts and note receivable, net	(1,836,948)
Due from Opus Caritatis	1,070,675
Prepaid expenses	58,504
Accounts payable	1,851,109
Accrued salaries and wages	(47,680)
Advances and refundable reimbursements	994,862
Operating lease liabilities	<u>(931,666)</u>
Net cash provided by operating activities	<u>3,785,332</u>
Cash flows from investing activities	
Purchases of property and equipment	(522,009)
Proceeds from sales of investments	5,559,254
Purchases of investments	<u>(12,188,861)</u>
Net cash used in investing activities	<u>(7,151,616)</u>
Net decrease in cash and cash equivalents	(3,366,284)
Cash and cash equivalents, beginning of year	<u>7,333,461</u>
Cash and cash equivalents, end of year	<u>\$ 3,967,177</u>
Supplemental schedule of noncash investing and financing activities	
Right-of-use lease assets obtained in exchange for lease obligations	\$ 2,555,276

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

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

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 over 100 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 tenth consecutive 4-Star rating by Charity Navigator.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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").

Income tax status

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

Basis of presentation

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

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions.
- *Net assets with donor restrictions* - Includes gifts and pledges receivable for which donor-imposed restrictions or passage of time restrictions have not yet been met (see Note 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).

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses. While management believes that these estimates are adequate as of June 30, 2023, 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. Cash temporarily held for investment purposes is classified as investments (see Note 3). 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, 2023 was \$7,978,612, which is net of allowances of \$2,018,536.

Investments

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

Beneficial interest in separate organization - restricted

The beneficial interest in separate organization within the accompanying statement of financial position consists of assets held by Opus Caritatis, Inc. ("Opus Caritatis"), a supporting organization for Catholic Charities controlled by an independent board of directors (see Note 4). The assets primarily consist of an investment fund managed by State Street Global Advisors ("State Street"), an investment fund managed by Catholic Community Foundation of Los Angeles ("CCFLA"), and an investment in the common stock of a privately-held REIT ("REIT"), a real estate investment trust whose stock is not traded on any stock exchange. The investment funds managed by CCFLA and State Street and the investment in REIT are stated at fair value. These funds have been donor-restricted for Catholic Charities' Angel's Flight program and are included within net assets with donor restrictions in these financial statements (see Note 8).

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value measurements

Catholic Charities accounts for certain of its financial assets at fair value. In determining and disclosing fair value, Catholic Charities uses a fair value hierarchy established by GAAP. 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. Fair value measurement inputs are 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 when received.

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

Asset retirement obligations

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

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long-lived assets

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

Advances and refundable reimbursements

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

Refundable advances

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

Contributions

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

Donated goods and services

There are \$9,224,275 of donated goods and services included in in-kind contributions and government agencies revenues within the accompanying statement of activities for the year ended June 30, 2023. All donated goods and services received during 2023 were used for Catholic Charities' programs and are recorded as program service expenses.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated goods and services (continued)

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 no volunteer hours that meet these criteria for the year ended June 30, 2023. Many hours of additional donated time have not been reflected in the accompanying statement of activities and changes in net assets as these donated services do not meet either of the two recognition criteria described above.

Catholic Charities receives donated goods including food, clothing, household goods and a variety of other items. These are valued at fair value when received. Food items are valued using U.S. Department of Agriculture and Feeding America prices. Included within this amount is \$617,957 of food commodities received through government programs. The remaining in-kind items are valued by comparing the quality of the item to a variety of commercial comparison sources.

Donated goods and services received during the year ended June 30, 2023 consisted of the following:

Food	\$ 7,224,496
Household and other items	560,756
Clothing	493,896
Utilities	265,496
Thrift store donations	371,086
Other	<u>308,545</u>
	<u>\$ 9,224,275</u>

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.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government agencies revenue (continued)

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Accordingly, Catholic Charities recognizes government grant funds as support and revenue when eligible costs are incurred or when eligible services have been rendered. A receivable is recognized to the extent contract support earned exceeds cash advances. Conversely, a liability is recorded when contract cash advances exceed support earned. A liability of \$11,776 is included within advances and refundable reimbursements on the statement of financial position for contract cash advances. Catholic Charities has been awarded approximately \$15,436,000 of cost-reimbursable grants that have not been recognized at June 30, 2023 because qualifying expenses have not yet been incurred.

Functional allocation of expenses

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

Operating activities and nonoperating activities

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

Nonoperating support includes 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.

Change in accounting principle

In February 2016, the FASB issued Accounting Standards Update ("ASU") No. 2016-02, Accounting Standards Codification ("ASC") Topic 842, *Leases* ("ASC 842"). ASC 842 is the comprehensive lease standard that supersedes the previous authoritative lease accounting guidance contained in ASC 840. ASC 842 requires a lessee to recognize assets and liabilities related to long-term leases that were classified in its statement of financial position as operating leases under previous guidance. A leased asset, referred to as a right-of-use asset, is to be recognized related to the right to use the underlying asset and a lease related liability is to be recognized related to the lease payment obligations over the term of the lease, and includes options to extend that management reasonably expects to exercise. ASC 842 also requires expanded disclosures surrounding leases.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle (continued)

Catholic Charities adopted ASC 842, with an initial application date of July 1, 2022, by applying the modified retrospective transition approach and using the additional and optional transition method provided by ASU No. 2018-11, *Leases, (Topic 842): Targeted Improvements*. Catholic Charities did not restate prior periods as presented under ASC 842 and instead, evaluated whether a cumulative adjustment to net assets as of July 1, 2022, was necessary for the cumulative impact of adoption of ASC 842. Management determined no cumulative effect adjustment to net assets as of July 1, 2022, was necessary. See Note 11.

As part of the allowable transition method, Catholic Charities elected to apply the following practical expedients:

- Election not to reassess whether any expired or existing contracts are, or contain, leases.
- Election not to reassess the lease classification for any expired or existing leases.
- Election to use the risk-free interest rate as the discount rate.
- Election not to reassess initial direct costs on any existing leases.
- Election whereby the lease and nonlease components will not be separated for leases of facilities and equipment.

Catholic Charities evaluates whether new contracts are a lease at the contract inception or for a modified contract at the modification date. In calculating the present value of the right-of-use assets and liabilities Catholic Charities includes lease renewals and or termination options. If it is reasonably certain that a renewal or termination option will be exercised, the exercise of the options is considered in calculating the term of the lease.

Subsequent events

Catholic Charities has evaluated events subsequent to June 30, 2023, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 14, 2024, 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 except as disclosed in Note 14.

3. INVESTMENTS

Investments consist of the following:

Investments	\$ 38,779,237
Investments restricted for long-term purposes (see Note 9)	<u>2,600,872</u>
	<u>\$ 41,380,109</u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

3. INVESTMENTS (continued)

Catholic Charities has investment funds under management as follows:

CCFLA (see Note 10)	\$ 1,602,859
State Street	39,670,993
Other investments	<u>106,257</u>
	<u>\$ 41,380,109</u>

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, 2023:

	Level 1	Level 2	Level 3	Fair Value
Cash and cash equivalents	\$ 11,891,818	\$ -	\$ -	\$ 11,891,818
Domestic equity	740,521	-	-	740,521
Domestic fixed income	400,715	-	-	400,715
International equity	254,939	-	-	254,939
Equity investment in privately-held REIT	-	-	90,392	90,392
Beneficial interest in separate organization - restricted	<u>-</u>	<u>-</u>	<u>385,141,193</u>	<u>385,141,193</u>
	<u>\$ 13,287,993</u>	<u>\$ -</u>	<u>\$385,231,585</u>	398,519,578

Investments measured at net asset value

28,001,724
\$426,521,302

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

3. INVESTMENTS (continued)

The following table sets forth a summary of changes in investments for the year ended June 30, 2023:

Balance, beginning of year	\$ 32,567,216
Investment returns, net	
Reinvested interest and dividends	485,745
Realized gains from sales of investments	514,321
Unrealized gains on investments	1,221,188
Investment fees	<u>(37,968)</u>
	2,183,286
Purchases of investments	12,188,861
Proceeds from sales of investments	<u>(5,559,254)</u>
Balance, end of year	<u><u>\$ 41,380,109</u></u>

Activity in level 3 investments consisted of the following:

Beginning balance	\$ 299,336,893
Change in value of beneficial interest	85,873,587
Change in value of equity investment in privately-held REIT	<u>21,105</u>
Balance, end of year	<u><u>\$ 385,231,585</u></u>

Included within the investment accounts balance of cash and cash equivalents is \$1,600,000 whose funds have been restricted by an asset purchase agreement. The agreement provided that after September 30, 2021, the balance would convert into a restricted endowment where the funds should be invested for 10 years and thereafter both principal and interest can be used to cover expenses of the Good Shepherd Shelter program. The agency is currently working to convert the funds to the endowment arrangement.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

3. INVESTMENTS (continued)

The following table lists investments measured at net asset value as of June 30, 2023:

Investment	Strategy	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Gabelli Associates Limited	Merger Arbitrage	\$ 216,138	N/A	N/A	N/A
MSCI EAFE Index Strategy	Equity index which captures large and mid cap representation across the Developed Markets countries around the world, excluding the U.S. and Canada	2,736,444	N/A	N/A	N/A
Russell Small Cap Completeness Index Strategy	Indexing investment comprised of securities in the Russell 3000 Index excluding those securities in the S&P 500 Index	2,827,785	N/A	N/A	N/A
S&P 500 Index	Indexing investment that seeks a return that approximates the performance of the S&P 500	12,999,992	N/A	N/A	N/A
U.S. Aggregate Bond Index	Indexing investment that seeks an investment return that approximates the performance of the Bloomberg U.S. Aggregate Bond Index	<u>9,221,365</u>	N/A	N/A	N/A
		<u>\$28,001,724</u>			

4. BENEFICIAL INTEREST IN SEPARATE ORGANIZATION - RESTRICTED

In 2004, Catholic Charities transferred funds to Opus Caritatis, Inc. ("Opus Caritatis"), a separate corporation established for charitable purposes as a supporting organization to Catholic Charities. Catholic Charities continues to hold a beneficial interest in Opus Caritatis. The mission of Opus Caritatis is to engage in the solicitation, receipt and administration of property and, from time to time, to disburse such property and the income there from 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, 2023, Catholic Charities held a beneficial interest in Opus Caritatis of \$385,141,193. Of the amount, Opus Caritatis had investments in a privately-held REIT totaling \$353,291,190 as of June 30, 2023.

Opus Caritatis determines the fair value of the REIT investment using Level 3 inputs based on a December 31, 2022 valuation prepared by Green Street, an independent valuation firm. The December 31, 2022 Green Street valuation is adjusted to a June 30, 2023 valuation based on the performance of comparable public REITs.

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

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

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

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

5. PROPERTY AND EQUIPMENT

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

Buildings and improvements	\$ 21,156,728
Equipment and furniture	4,411,158
Construction in progress	1,594,634
	27,162,520
Less accumulated depreciation	(12,970,421)
Land	27,312,269
	\$ 41,504,368

Depreciation expense was \$686,723 for the year ended June 30, 2023.

6. FORGIVABLE CONSTRUCTION LOAN

Emergency Housing and Assistance Program ("EHAP") Loan I

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 year ended June 30, 2018, the entire principal and accrued interest was fully forgiven, and Catholic Charities recognized \$1,300,000 of loan forgiveness, including \$300,000 of accrued interest.

The State of California has not closed out this loan. 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.

7. NOTE PAYABLE

The following is a summary of note payable at June 30, 2023:

City of Los Angeles note payable	\$ 1,444,000
City of Los Angeles deferred interest	1,810,700
	\$ 3,254,700

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

7. NOTE PAYABLE (continued)

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, 2023, Catholic Charities has accrued \$1,810,700 of interest expense related to the residual receipts note.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following:

Subject to expenditure for specific purpose	
Purpose restricted	\$ 398,294,951
Investment earnings on endowment funds	<u>1,799,759</u>
	400,094,710
Donor-restricted endowment funds	<u>801,113</u>
	<u><u>\$ 400,895,823</u></u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

8. NET ASSETS WITH DONOR RESTRICTIONS (continued)

Net assets with donor restrictions subject to expenditure for specific purpose during the year are as follows:

	<u>Released from Restrictions</u>	<u>Balance, June 30, 2023</u>
Beneficial interest in separate organization - restricted (see Note 4)	\$ -	\$ 385,141,193
Good Shepherd Shelter	(52,163)	2,908,464
Communication and general	(187,122)	958,822
Santa Barbara and Ventura programs	(154,291)	891,688
Angel's Flight	-	3,897,565
Our Lady of Angels programs	(305,433)	1,604,943
San Fernando programs	(72,350)	192,020
Immigration	(1,761)	-
Good Shepherd Center	(339,939)	1,725,822
Disaster relief	-	428,271
Archdiocesan Youth Employment Services	(145,982)	138,023
Esperanza	(51,435)	73,085
CYO	-	50,000
ESP	-	26,977
Jobe	-	15,000
Fors Family Trust and related	(21,867)	125,838
San Gabriel programs	(50,836)	116,040
Pandemic relief	-	1,200
Endowment earnings not yet appropriated	<u>(11,470)</u>	<u>1,799,759</u>
	<u>\$ (1,394,649)</u>	<u>\$ 400,094,710</u>

9. ENDOWMENTS

As of June 30, 2023, Catholic Charities has three endowment funds included in net assets totaling \$2,600,872. 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, 2023 with the remainder representing accumulated earnings on such endowment. Investment income earned on these funds is restricted for designated programs. All income earned since the donation date has been held with restriction unless specifically expended.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

9. ENDOWMENTS (continued)

Interpretation of relevant law

Catholic Charities has interpreted the California adopted Uniform Prudent Management of Institutional Funds Act ("UPMIFA") as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Catholic Charities classifies as donor-restricted net assets (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of subsequent gifts to the donor-restricted endowment, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, Catholic Charities considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the organization and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of Catholic Charities
- (7) The investment policies of Catholic Charities

Catholic Charities's investments are governed by a written investment policy, the principal objective of which is to make investments in a thoughtful and prudent manner so as to preserve and enhance Catholic Charities's ability to conduct its mission. The oversight of the investment portfolio is the responsibility of the Investment Committee whose members are appointed by the Executive Committee of the Board of Trustees, and which shall administer the investment portfolio in compliance with all written policies approved by the Board of Trustees.

The Investment Committee has contracted with an independent trust company for the purpose of managing the investment and reinvestment of fund assets in a manner consistent with the overall investment policy as approved by the Board of Trustees.

The following are the investment objectives of Catholic Charities:

- Preserve the investment portfolio's corpus over the long term
- Ensure the investment portfolio's long-term ability to distribute income

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

9. ENDOWMENTS (continued)

Interpretation of relevant law (continued)

- Ensure that donor restricted donations are protected so that they are available for the target use

In achieving its objectives, Catholic Charities's primary investment mission is to preserve principal and purchasing power in real dollar terms over time while supporting current income requirements.

The permanently restricted portion of the endowment funds is \$801,113 at June 30, 2023.

Changes in endowment net assets for the fiscal year ended June 30, 2023 is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance, beginning of year	\$ -	\$ 2,467,410	\$ 2,467,410
Investment gains (losses)	-	144,932	144,932
Expenditures	-	(11,470)	(11,470)
Balance, end of year	<u>\$ -</u>	<u>\$ 2,600,872</u>	<u>\$ 2,600,872</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. These amounts are not material to the financial statements.

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, 2023

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, 2023, the unpaid balance of accrued interest was \$826,641. Interest continues to accrue on the unpaid interest which is included within accounts and note receivable in the accompanying statement of financial position. Catholic Charities has fully reserved the accrued unpaid interest balance.

Catholic Community Foundation of Los Angeles ("CCFLA")

CCFLA is a charitable not-for-profit which, in addition to other charitable purposes, acts as a custodian and investment manager for various funds that have been donated or accumulated by foundations, trusts, churches and other tax exempt organizations. CCFLA manages investments for both Catholic Charities and Opus Caritatis in an agency capacity. At June 30, 2023, CCFLA held \$1,602,859 (see Note 3) and \$6,394,778 for Catholic Charities and Opus Caritatis, respectively.

11. COMMITMENTS AND CONTINGENCIES

Lease commitments

In July 2022, Catholic Charities adopted the new lease accounting guidance under ASC 842. The most significant change requires lessees to record the present value of the operating lease payments as right-of-use assets and lease liabilities on the accompanying consolidated statement of financial position. The new guidance continues to require lessees to classify leases between operating and financing leases (formerly "capital leases").

Catholic Charities has operating leases for building space and equipment in the Los Angeles area under non-cancelable operating leases. These lease agreements were previously recognized under the prior standard, ASC 840, as operating leases at June 30, 2022. Upon adoption of ASC 842, the qualifying leases have been recognized as right-of-use assets on the accompanying statement of financial position at June 30, 2023. The leases carry separate terms and expire at various dates through March 2037.

The adoption of ASC 842 resulted in the recognition of right-of-use asset and liability totaling \$2,555,276.

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

11. COMMITMENTS AND CONTINGENCIES (continued)

Lease commitments (continued)

Right-of-use lease assets are as follows:

Right-of-use lease assets - operating	\$ <u>1,581,761</u>
	<u>\$ 1,581,761</u>

Right-of-use lease liability is detailed as follows:

Right-of-use lease liability - operating	\$ <u>1,623,610</u>
	<u>\$ 1,623,610</u>

The weighted-average remaining lease terms and discount rates are as follows:

Weighted-average remaining lease term - operating lease	2.59 years
Weighted-average discount rate - operating lease	3.34%

Future maturities of right-of-use liabilities are as follows:

<u>Year ending June 30,</u>	
2024	\$ 1,060,601
2025	188,803
2026	164,249
2027	152,914
2028	111,645
Thereafter	<u>26,002</u>
	1,704,214
Less: present value discount	<u>(80,604)</u>
	<u>\$ 1,623,610</u>

Lease costs for the year consisted of the following:

Operating lease costs	
Monthly scheduled rent	<u>\$ 1,024,010</u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

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 \$745,137 of accrued retirement plan contributions as of June 30, 2023. 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 \$740,037 for the year ended June 30, 2023.

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 statement of financial position, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions. Consequently, amounts available exclude net assets with donor restrictions as of June 30, 2023.

Liquidity of financial assets consisted of the following:

Cash and cash equivalents	\$ 3,967,177
Investments	38,912,699
Accounts and note receivable, net	7,978,612
Beneficial interest in separate organization - restricted	<u>385,141,194</u>
	435,999,682
Net assets subject to expenditure for specified purpose (see Note 8)	(398,294,951)
Restricted funds held in escrow (see Note 3)	<u>(1,600,000)</u>
	<u><u>\$ 36,104,731</u></u>

Catholic Charities of Los Angeles, Inc.
Notes to Financial Statements
June 30, 2023

14. LITIGATION

Catholic Charities is involved in litigation in the normal course of business. Management does not believe any of the current litigation through June 30, 2023 will result in a materially adverse financial outcome.

During 2022, a former employee filed a compliant against Catholic Charities claiming failure to pay minimum wages, failure to pay overtime, and other related employees benefits discretions. In May 2024, a settlement was reached totaling \$1,850,000. The loss has been accrued within accounts payable in the statement of financial position as June 30, 2023.

SUPPLEMENTARY INFORMATION

Catholic Charities of Los Angeles, Inc.
Schedule of Program Expenses
For the Year Ended June 30, 2023

Program services	
Community services - San Fernando	\$ 1,522,689
Community services - San Gabriel	1,321,301
Community services - San Pedro	2,844,155
Community services - OLA Metro	184,199
Community services - OLA Western	3,519,100
Community services - Ventura County	1,863,435
Community services - Santa Barbara County	5,466,110
Community services - Other	274,472
Youth Employment Services	8,676,478
Athletics (CYO)	502,674
Angel's Flight Shelter and Outreach	3,163,839
Angel's Flight Adeste	734,897
Good Shepherd Centers	3,634,948
McGill House	167,296
Elizabeth Ann Seton Family Shelter	919,801
JOBE	838,059
Project Achieve Shelter	882,689
The Landing	223,014
New Good Shepherd Shelter	1,922,490
Psychological Services	22,474
Aging Programs	282,656
Immigration and Citizenship Services	8,332,630
Esperanza	4,937,840
Employment Support Partnership	<u>329,822</u>
Total program services	<u>52,567,068</u>
Support services	
Administration	3,062,303
Finance	1,410,827
Facilities management	863,956
Human resources	707,452
Management information systems	<u>487,146</u>
Total support services	<u>6,531,684</u>
Resource Development and Fundraising	845,219
GENERAL AND ADMINISTRATIVE EXPENSES ALLOCATED TO INDIVIDUAL PROGRAMS	(4,237,615)
ELIMINATION OF OCCUPANCY COSTS ALLOCATED TO INDIVIDUAL PROGRAMS	<u>(219,676)</u>
TOTAL EXPENSES	<u>\$ 55,486,680</u>

Catholic Charities of Los Angeles, Inc.
Statement of Activities - Santa Barbara County
For the Year Ended June 30, 2023

Support & operating revenues	
Support	
Contributions & bequests	\$ 594,798
Foundations	88,567
In-kind donations	3,642,496
Fundraising	<u>278,318</u>
Total support	<u>4,604,179</u>
Operating	
Government agencies	508,635
Program service revenues	143,745
Sales to the public	<u>357,054</u>
Total operating	<u>1,009,434</u>
Total support & operating revenues	<u>5,613,613</u>
Expenses	
Payroll expenses	
Salaries and wages	650,653
Pension plan contributions	31,706
Employee benefits	146,648
Payroll taxes	<u>71,308</u>
Total payroll expenses	900,315
Emergency food, shelter, and other	3,766,717
Professional fees	3,098
Audit and accounting fees	2,223
Advertising and public relations	9,671
Office expenses	30,440
Operating expenses	1,261
In-kind thrift store goods	362,693
Information technology	16,084
Occupancy	234,233
Travel	415
Staff training, conference and meetings	1,139
Professional and other liability insurance	34,842
Vehicles and mileage	36,105
Fundraising expenses	38,785
Miscellaneous	<u>175,592</u>
Total expenses	<u>5,613,613</u>
Surplus (deficit)	<u>\$ -</u>

Catholic Charities of Los Angeles, Inc.
Statement of Activities - Ventura County
For the Year Ended June 30, 2023

Support and operating revenues	
Support	
Contributions & bequests	\$ 692,421
Foundations	61,875
In-kind donations	705,871
Fundraising	186,105
Total support	<u>1,646,272</u>
Operating revenues	
Government agencies	541,557
Program service revenues	97,594
Total operating revenues	<u>639,151</u>
Total support and operating revenues	<u>2,285,423</u>
Expenses	
Payroll expenses	
Salaries and wages	621,863
Pension plan contributions	24,249
Employee benefits	65,279
Payroll taxes	60,093
Total payroll expenses	<u>771,484</u>
Emergency food, shelter and other	977,677
Professional fees	9,820
Audit and accounting fees	3,105
Program Subcontractors	29,644
Advertising and public relations	12,952
Office expenses	39,858
Operating expenses	3,919
Information technology	8,653
Occupancy	145,840
Staff training, conference and meetings	2,154
Insurance	34,283
Vehicles and mileage	8,439
Fundraising expenses	34,580
Capital expenses	51,125
Miscellaneous	151,890
Total expenses	<u>2,285,423</u>
Surplus (deficit)	<u>\$ -</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, 2023, 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 August 14, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Charities's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities's 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Charities's 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 financial statements. 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's 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's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Armanino^{LLP}
Los Angeles, California

August 14, 2024



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

Opinion on Each Major Federal Program

We have audited Catholic Charities of Los Angeles, Inc. ("Catholic Charities")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Catholic Charities's major federal programs for the year ended June 30, 2023. Catholic Charities's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2023.

Basis for Opinion on Each Major Federal Program

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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Catholic Charities and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Catholic Charities's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Catholic Charities's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Catholic Charities's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Catholic Charities's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Catholic Charities's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Catholic Charities's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Catholic Charities's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the financial statements of Catholic Charities as of and for the year ended June 30, 2023, and have issued our report thereon dated August 14, 2024, 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

August 14, 2024

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
For the Year Ended June 30, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL 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 Region - CalFresh Healthy Living	10.561	10/1/2021 - 9/30/2022	20-7008	\$ 508,482	\$ -	\$ 13,654
St. Margaret's Center - Calfresh Healthy Living	10.561	10/1/2021 - 9/30/2022	20-7008	508,482	-	90,436
San Gabriel Region - Calfresh Healthy Living	10.561	10/1/2022 - 9/30/2023	20-7008	685,210	-	39,314
St Margaret's Center - Calfresh Healthy Living	10.561	10/1/2022 - 9/30/2023	20-7008	685,210	-	309,724
San Gabriel P-EBT Client Education and Communication Campaign	10.649	1/1/2022 - 6/30/2023	21-3100	50,000	-	37,457
St. Margaret's P-EBT Client Education and Communication Campaign	10.649	1/1/2022 - 6/30/2023	21-3100	45,000	-	31,875
Passed through Food Bank of Santa Barbara County						
Santa Barbara Region - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	300,122	-	300,122
Passed through Food Bank of Southern California						
San Pedro Region - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	88,298	-	88,298
Passed through Food Share, Inc.						
Ventura Region - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	110,715	-	110,715
Passed through Los Angeles Regional Food Bank						
OLA Metro - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	14,003	-	14,003
OLA Western - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	68,890	-	68,890
San Fernando - Emergency Food Assistance Program	10.569	7/1/2022 - 6/30/2023	Award	35,930	-	35,930
TOTAL DEPARTMENT OF AGRICULTURE					<u>-</u>	<u>1,140,418</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through City of Camarillo - Community Development Department						
Camarillo OASIS - CDBG-CV	14.218	7/1/2021-9/30/2023	Agreement	\$ 30,000	\$ -	\$ 6,410
Camarillo OASIS - Community Development Block Grant - CDBG	14.218	7/1/2022 - 6/30/2023	2022-219	10,400	-	10,400
Passed through City of Glendale- Community Services & Parks Department						
Glendale Community Services - Loaves and Fishes - CDBG Program	14.218	7/1/2022 - 6/30/2023	8001900	25,977	-	25,977
Glendale Community Services - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2021-6/30/2023	8001544	62,664	-	41,516
Glendale Community Services - Loaves and Fishes Homeless Prevention Program - ESG-CV2 CARES	14.231	1/1/2021-9/30/2023	8001188	263,188	-	101,283
Passed through City of Lompoc - Community Development Division						
Lompoc - MERG-ERG CDBG	14.218	7/1/2022 - 6/30/2023	Agreement	50,000	-	47,707
Lompoc Community Services - CDBG	14.218	7/1/2022 - 6/30/2023	Agreement	15,000	-	15,000
Passed through City of Long Beach - Health and Human Services Department						
Long Beach Community Services - Transition in Place Families - CoC	14.267	7/1/2022 - 6/30/2023	36338	251,015	-	251,015
Passed through City of Hawthorne - Housing Department						
St. Margaret's Center - Emergency Assistance Program - CDBG	14.218	7/1/2022 - 6/30/2023	Agreement	22,400	-	22,400
Passed through City of Los Angeles - Housing and Community Investment Department						
Good Shepherd Shelter - DV Shelter Operations CDBG	14.218	7/1/2022 - 6/30/2023	138709-1	223,743	-	218,584
Passed through City of Santa Maria - Community Development Department						
Santa Maria Community Service - Santa Maria Food Pantry - CDBG	14.218	7/1/2022 - 6/30/2023	Agreement	18,553	-	18,553

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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Passed through County of Ventura - Community Development Department Moorpark Community Service - Moorpark Pantry Plus - CDBG	14.218	7/1/2022 - 6/30/2023	CD22202101	\$ 20,000	\$ -	\$ 20,000
Passed through Los Angeles Homeless Services Authority Good Shepherd Center - Recovery Rehousing Adult SPA 4	14.231	7/1/2021-7/31/2022	AD-RRH-RR-021-03	708,303	-	21,691
San Perdo Region - Time Limited Subsidies Adult SPA 8 ESG-CV	14.231	7/1/2022 - 6/30/2023	AD-TLS-N-015-02	560,000	-	529,044
Passed through Harbor Interfaith Services Elizabeth Ann Serton - Coordinated Entry System Families	14.218	7/1/2022 - 6/30/2023	Agreement	155,098	-	108,131
Elizabeth Ann Seton - Coordinated Entry System Families	14.231	7/1/2022 - 6/30/2023	Agreement	155,098	-	104,449
Passed through The People Concern Good Shepherd Center - Time Limited Subsidy Program ESG CV	14.231	7/1/2022 - 6/30/2023	2021RRHIA14-CCLA	92,000	-	92,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>-</u>	<u>1,634,160</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF LABOR						
Passed through County of Los Angeles - Workforce Development, Aging & Community Services						
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD1	17.258	7/1/2022 - 6/30/2023	2223-AJCC-EW	\$ 1,390,500	\$ 289,978	\$ 1,227,776
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2	17.258	7/1/2022 - 6/30/2023	2223-AJCC-SL	561,900	119,885	410,537
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD1	17.259	7/1/2022 - 6/30/2023	2223-AJCC-EW	907,400	-	788,620
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD2	17.259	7/1/2022 - 6/30/2023	2223-AJCC-SL	339,400	-	264,880
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD1	17.278	7/1/2022 - 6/30/2023	2223-AJCC-EW	383,000	99,620	295,615
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD2	17.278	7/1/2022 - 6/30/2023	2223-AJCC-SL	154,000	32,001	92,510
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - WIOA YouthSource System - Central LA	17.259	7/1/2022 - 9/30/2022	C-141201	150,000	-	137,783
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2022 - 6/30/2023	C-141202	679,485	-	627,291
TOTAL DEPARTMENT OF LABOR					<u>541,484</u>	<u>3,845,012</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PassePassed through South Bay Workforce Investment Board, Inc.						
Employment Support Partnership Program - Transitional Subsidized Employment TSE	93.558	3/1/2019 - 12/31/2022	19-W057	\$ 221,381	\$ -	\$ 10,800
Employment Support Partnership Program - Transitional Subsidized Employment TSE	93.558	7/1/2022 - 6/30/2024	22--W127	37,800	-	32,537
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS Central	93.558	7/1/2022 - 6/30/2023	141383	60,827	-	34,822
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS South	93.558	7/1/2022 - 6/30/2023	141384	94,150	-	41,862
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	7/1/2022 - 6/30/2023	2223-AJCC-EW	645,725	-	299,503
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	93.558	7/1/2022 - 6/30/2023	2223-AJCC-SL	119,700	-	70,110
Passed through County of Los Angeles Department of Public Social Services						
Archdiocesan Youth Employment Services - Employment Partnership Services SD2 CSBG CARES	93.569	3/22/2021-9/25/2022	2EE2110JEC	15,000	-	5,175
Employment Support Partnership Program - Employment Services SD5 CSBG CARES	93.569	4/1/2021 - 9/25/2022	2EE2110JSC	89,280	-	40,575
Employment Support Partnership Program - Employment Services CSBG SD5	93.569	1/1/2022-12/31/2022	5EMP2110JS	39,420	-	20,325
Employment Support Partnership Program - Employment Services CSBG SD5	93.569	1/1/2023 - 12/31/2023	5EMP210JS	61,000	-	25,800
San Gabriel Region - Emergency Services SD1-CSBG	93.569	1/1/2022 - 12/31/2022	1EMG2110RU	45,000	-	14,038
San Gabriel Region-Emergency Services SD1-CSBG	93.569	1/1/2023 - 12/31/2023	1EMG2110RU	195,224	-	25,419
San Gabriel Region-Emergency Services SD1-CSBG CARES	93.569	3/15/2022 - 8/31/2022	1EM2110RUC	184,770	-	54,233
San Pedro-Emergency Services SD4 - CSBG	93.569	1/1/2022-12/31/2022	4EMG2110RU	69,000	-	8,855
San Pedro - Emergency Services SD4 - CSBG	93.569	1/1/2023 - 12/31/2023	4EMG2110RU	69,000	-	10,431

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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Passed through Lutheran Immigration and Refugee Services						
Angel's Flight - FY 2022 Home Studies and Post Release Services	93.676	1/1/2022 - 12/31/2022	357-22-00	\$ 532,843	\$ -	\$ 170,665
Angel's Flight - FY2023 Home Studies and Post Release Services	93.676	1/1/2023 - 12/31/2023	357-23-00	550,169	-	206,347
Immigration - FY2022 Safe Release Support Services	93.676	2/1/2022 - 3/31/2023	358-22-01	649,515	-	428,008
Immigration - FY2023 Safe Release Support Services	93.676	4/1/2023 - 3/31/2024	358-23-00	746,943	-	160,544
Immigration - FY2023 Safe Release Support Services Extend	93.676	7/1/2022 - 6/30/2023	358C-22-00	100,000	-	100,000
Passed through P.F. Breese Foundation						
Immigration - Immigration Legal Services	93.569	7/1/2022 - 6/30/2023	2022-23-A	50,000	-	49,958
Passed through State of California Department of Social Services						
El Santo Niño Adeste - Child Development Program	93.596	7/1/2022 - 6/30/2023	CCTR-2078	35,743	-	35,743
El Santo Niño Adeste - Child Development Program	93.575	7/1/2022 - 6/30/2023	CCTR-2078	52,364	-	52,364
El Santo Niño Adeste - Child Development Program - ARPA Stipend	93.575	11/1/2021 - 9/30/2024	ARPA Stipend	24,000	-	22,670
El Santo Niño Adeste - Child Development Program - Licensed Facility Stipend	93.575	9/1/2021 - 9/30/2024	Facility Stipend	18,000	-	425
Passed through US Committee for Refugees and Immigrants						
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2018 - 9/29/2022	MOU	331,270	-	39,783
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2022 - 9/29/2027	90ZV0139-01-00	1,633	-	1,633
Employment Support Partnership - Aspire Child Trafficking Victim Assistance Program	93.598	9/30/2022 - 9/29/2027	90ZV0145-01-00	6,076	-	6,076
Passed through United States Conference of Catholic Bishops						
Angel's Flight - Safe Passages II - Home Study and Post Release Services	93.676	1/1/2022 - 12/31/2022	SPII-22-07	438,751	-	156,590
Angel's Flight - Safe Passages II - Home Study and Post Release Services	93.676	1/1/2023 - 12/31/2023	SPII-23-07	627,865	-	162,833
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					-	<u>2,288,124</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
DEPARTMENT OF HOMELAND SECURITY						
Passed through Catholic Charities of California						
Ventura Region - Disaster Case Management Program 4569	97.088	10/16/2020 - 3/31/2023	20-STD-7032	\$ 2,265,728	\$ -	\$ 159,246
Santa Barbara & Venrura Counties - Disaster Case Management Program 4683	97.088	1/14/2023 - 1/14/2025	STD-22-3085	2,004,344	-	25,494
Passed through United Way of Los Angeles						
EFSP (FEMA) - Los Angeles	97.024	11/1/2021 - 12/31/2023	PHASE 39 LA	925,085	-	606,711
EFSP (FEMA) - Los Angeles	97.024	11/1/2021 - 12/31/2023	PHASE CARE LA	72,270	-	27,209
Passed through United Way of Ventura						
EFSP (FEMA) - Ventura	97.024	1/1/2021-1/31/2023	PHASE 39 VT	50,837	-	4,859
EFSP (FEMA) - Ventura	97.024	11/1/2021-4/30/2023	PHASE ARPAPAR VT	115,000	-	33,367
Passed through United Way of Santa Barbara						
EFSP (FEMA) - Santa Barbara	97.024	1/27/2020 - 10/31/2021	PHASE CARE SB	70,388	-	5,250
EFSP (FEMA) - Santa Barbara	97.024	11/1/2021 - 4/30/2023	PHASE 39 SB	50,000	-	35,768
EFSP (FEMA) - Santa Barbara	97.024	11/1/2021 - 4/30/2023	PHASE ARPAPAR SB	107,000	-	77,457
EFSP (FEMA) - Santa Barbara	97.024	11/1/2021 - 12/31/2023	PHASE 40 SB	43,373	-	8,777
TOTAL DEPARTMENT OF HOMELAND SECURITY					<u>-</u>	<u>984,138</u>
DEPARTMENT OF THE TREASURY						
Passed through County of Los Angeles - Workforce Development Aging & Community Services						
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - ARPA Youth @ Work Elevate Program SD1	21.017	7/1/2022 - 6/30/2024	ARP-EL-03	760,000	-	220,011
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - ARPA Pandemic Recovery Rapid Reemployment	21.027	7/15/2022 - 6/30/2024	ARP-PRRR-03	3,775,033	<u>24,847</u>	<u>409,289</u>
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - ARPA Youth @ Work Elevate Program SD2	21.027	7/1/2022 - 6/30/2024	ARP-EL-08	380,000	<u>24,847</u>	<u>85,424</u>
TOTAL DEPARTMENT OF THE TREASURY					<u>24,847</u>	<u>714,724</u>
TOTAL FEDERAL AWARDS					<u>566,331</u>	<u>10,606,576</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
STATE OF CALIFORNIA						
CA BUSINESS CONSUMER SERVICES and HOUSING AGENCY						
Passed through Los Angeles Homeless Services Authority (LAHSA)						
San Pedro Region - Time Limited Subsidies Adult SPA 8	N/A	7/1/2022 - 6/30/2023	AD-TLS-N-015-02	\$ 888,420	\$ -	\$ 604,172
Project Achieve Bridge Housing Individual Adults SPA 8	N/A	7/1/2022 - 6/30/2023	AD-BH-BH-007-04	616,692	-	616,692
Elizabeth Ann Seton Crisis Housing Family SPA 8	N/A	7/1/2022 - 6/30/2023	GT-CH-CH-030	64,310	-	64,287
CA DEPARTMENT OF SOCIAL SERVICES						
Directly from CA Depart of Social Services						
Passed through Vera Institute of Justice						
El Santo Niño Adeste - Child Development Program	N/A	7/1/2022 - 6/30/2023	CCTR-2078	104,424	-	104,424
Employment Support Partnership - Enhanced Services for Asylees & Vulnerable Noncitizens - ESAVN	N/A	7/1/2022 - 6/30/2024	ESAVN22-002	4,887,750	-	1,311,275
Esperanza Immigrant Rights Project - Opportunities For Youth - OFY	N/A	10/15/2020 - 12/31/2023	OFY2020-CCLA-A-1	1,099,000	-	285,160
Esperanza Immigrant Rights Project - Children Holistic Immigration Representation Program	N/A	9/1/2022 - 8/31/2024	SG-UUM PA-21-01	1,720,316	-	141,755
CA PUBLIC UTILITIES COMMISSION						
Guadalupe Community Center - Digital Literacy Program	N/A	1/15/2019 - 12/31/2021	Agreement	83,200	-	450
CA OFFICE OF EMERGENCY SERVICES						
Passed through Catholic Charities of California						
Ventura Community Services - Listos California	N/A	6/1/2022 - 12/31/2023	LG21 01 1467	400,000	-	171,067
TOTAL STATE OF CALIFORNIA					-	<u>3,299,282</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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
CALIFORNIA COUNTIES						
LOS ANGELES COUNTY						
County of Los Angeles - Department of Health Services						
Good Shepherd Center- Intensive Case Management Services Permanent Supportive Housing ICMS	N/A	7/1/2022 - 6/30/2023	101-HFH-ICMS	\$ 241,725	-	\$ 241,725
County of Los Angeles - Workforce Department Aging and Community Services						
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD1	N/A	7/1/202 - 6/30/2023	2223-AJCC-EW	112,000	39,537	56,382
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation-Invest SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	346,600	-	268,434
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	124,892	-	75,262
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Undeserved Youth SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	672,400	-	438,357
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	85,084	-	70,903
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work-System Involved Youth SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	2,201,380	-	141,817
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work GROW SD1	N/A	7/1/2022 - 6/30/2023	2223-AJCC-EW	91,000	-	37,451
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	71,000	17,212	26,956
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation-Invest SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	346,600	-	288,850
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	23,900	-	22,597
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Undeserved Youth SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	146,300	-	128,897
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	11,600	-	8,571
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work - System Involved Youth SD2	N/A	7/1/2022 - 6/30/2023	2223-AJCC-SL	42,700	-	39,901

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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Passed through City of Los Angeles - Economic and Workforce Development Department						
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - Foster Youth South	N/A	7/1/2022-6/30/2023	141384	\$ 27,794	\$ -	\$ 12,836
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - JJCPA South	N/A	7/1/2022-6/30/2023	141384	31,494	-	25,299
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY South	N/A	7/1/2022-6/30/2023	141384	122,378	-	80,266
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY South	N/A	7/1/2021-6/30/2023	141384	59,723	-	38,807
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - Foster Youth Central	N/A	7/1/2021-6/30/2023	141383	16,714	-	11,964
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY Central	N/A	7/1/2021-6/30/2023	141383	83,299	-	64,827
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY Central	N/A	7/1/2021-6/30/2023	141383	38,740	-	35,518
Passed through Community Partners - Safe Place for Youth The Landing - Community Capacity Building Services	N/A	7/1/2022 - 6/30/2023	Agreement	136,615	-	136,615
Passed through Harbor Interfaith Services						
St. Margaret Center - Coordinated Entry Systems Outreach Housing Navigation & Placement	N/A	7/1/2022 - 6/30/2023	Agreement	146,779	-	146,673
St. Margaret Center - Coordinated Entry Systems TAY Rapid Re- Housing	N/A	7/1/2022 - 6/30/2023	Agreement	62,680	-	31,072
St. Margaret Center - Coordinated Entry Systems TAY Rapid Re- Housing	N/A	7/1/2021 - 6/30/2022	Agreement	69,566	-	6,886
Passed through Los Angeles Homeless Services Authority						
Good Shepherd Center Bridge Housing Individual Adults SPA 4	N/A	7/1/2022 - 6/30/2023	GT-BH-BH-001	365,000	-	365,000
Good Shepherd Center Crisis Housing Individual Adults SPA 4	N/A	7/1/2022 - 6/30/2023	AD-CH-CH-001-04	292,000	-	292,000
Good Shepherd Center Enhanced Bridge Housing Older Adults SPA 4	N/A	7/1/2022 - 6/30/2023	GT-BH-EOA-005	438,000	-	418,042
Project Achieve Bridge Housing Individual Adults SPA 8	N/A	7/1/2022 - 6/30/2023	AD-BH-BH-007-04	113,308	-	113,308
Elizabeth Ann Seton Crisis Housing Family SPA 8	N/A	7/1/2022 - 6/30/2023	GT-CH-CH-030	724,090	-	534,128
Passed through The People Concern						
Good Shepherd Center - Time Limited Subsidy Program	N/A	7/1/2022 - 6/30/2023	2021RRHIA14-CCLA	308,000	-	280,762
TOTAL LOS ANGELES COUNTY					56,749	4,440,106

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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
TOTAL CALIFORNIA COUNTIES					\$ 56,749	\$ 4,440,106
CALIFORNIA CITIES						
BURBANK						
City of Burbank Parks and Recreation Administration						
Burbank Skilled Worker Center	N/A	12/11/2021 - 12/10/2022	133938	\$ 108,592	\$ -	\$ 40,243
Burbank Skilled Worker Center	N/A	12/11/2021 - 12/10/2022	133938	117,193	-	51,165
TOTAL BURBANK					-	91,408
COVINA						
City of Covina - Covina Housing Authority						
The McGill Street House - Transitional Housing Program for Families	N/A	7/1/2022 - 6/30/2023	Agreement	144,912	-	131,076
HAWTHORNE						
St. Margaret's Center Homeless Coordination Services						
St. Margaret's Center - Homeless Services City Implementation Grant	N/A	7/1/2022 - 6/30/2023	Agreement	91,646	-	91,646
	N/A	9/15/2019 - 9/30/2021	Grant	107,350	-	7,350
INGLEWOOD						
City of Inglewood						
St. Margaret's Center - Homeless Services Coordinator Program	N/A	2/1/2023 - 6/30/2023	Agreement	125,000	-	21,328

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, 2023

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
LOS ANGELES						
Direct for City of Los Angeles						
City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment - CA for All LA RISE Youth Academy						
Central	N/A	7/1/2022 - 6/30/2023	141565	\$ 345,000	\$ -	\$ 179,226
Archdiocesan Youth Employment - CA for All Angeleno Corps Central	N/A	7/1/2022 - 9/30/2022	141598	75,625	-	17,120
Archdiocesan Youth Employment - CA for All Early Childhood						
Education Students Advancement - South	N/A	7/1/2022 - 5/1/2024	141381	197,901	-	65,191
Archdiocesan Youth Employment - Small Business Corp Initiative South	N/A	6/30/2022 - 6/30/2024	141541	125,000	-	12,873
Archdiocesan Youth Employment Services - YSC Reopening Fund	N/A	7/1/2021-9/30/2022	138798	272,000	-	29,545
Archdiocesan Youth Employment Services - Summer Youth Employment						
Program South	N/A	7/1/2021 - 9/30/2022	138848	272,200	-	58,568
Archdiocesan Youth Employment Services - CA for All LA Community						
College City Pathways South	N/A	7/1/2022 - 5/1/2024	141310	828,750	-	216,426
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's						
Youth Program - Central	N/A	7/1/2022 - 6/30/2023	141831	81,000	-	72,676
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's						
Youth Program - South	N/A	7/1/2022 - 6/30/2023	141839	108,000	-	88,514
Archdiocesan Youth Employment Services - Los Angeles Reconnections						
Career Academy (LARCA) 2.0	N/A	7/1/2017 - 6/27/2023	131188	500,000	-	164,252
Archdiocesan Youth Employment Services - Student to Student S2S						
Program - Central	N/A	7/1/2021 - 9/30/2022	139099	88,500	-	8,017
Archdiocesan Youth Employment Services -LA College Promise to Work						
Program - Central	N/A	7/1/2022 - 6/30/2023	141537	80,000	-	49,258
City of Los Angeles Council District III						
Guadalupe Community Center - LAPD Funds for Disadvantages						
Community	N/A	7/1/2021 - 6/30/2023	139174	75,000	-	75,000
TOTAL LOS ANGELES					-	<u>1,036,666</u>
TOTAL CALIFORNIA CITIES					-	<u>1,379,474</u>
TOTAL GOVERNMENT GRANTS AND AWARDS					<u>\$ 623,080</u>	<u>\$ 19,725,438</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
All City of Los Angeles Awards - Passed Through and Direct
For the Year Ended June 30, 2023

Summarized contract information for City of Los Angeles: Community Development Department	Federal AL Number	Term of Grant	Contract Number	Fiscal Contract Expenditures	Subcontractors	Fiscal Required Match	Match and Other Expenses
All City of Los Angeles Awards - Passed Through and Direct							
Direct from City of Los Angeles							
Economic and Workforce Development Department							
Archdiocesan Youth Employment - CA for All LA RISE Youth							
Academy Central	N/A	7/1/2022 - 6/30/2023	141565	\$ 179,226	No	No	N/A
Archdiocesan Youth Employment - CA for All Angeleno Corps							
Central	N/A	7/1/2022 - 9/30/2022	141598	17,120	No	No	N/A
Archdiocesan Youth Employment - CA for All Early Childhood							
Education Students Advancement - South	N/A	7/1/2022 - 5/1/2024	141381	65,191	No	No	N/A
Archdiocesan Youth Employment - Small Business Corp Initiative							
South	N/A	6/30/2022 - 6/30/2024	141541	12,873	No	No	N/A
Archdiocesan Youth Employment Services - YSC Reopening Fund							
	N/A	7/1/2021 - 9/30/2022	138798	29,545	No	No	N/A
Archdiocesan Youth Employment Services - Summer Youth							
Employment Program South	N/A	7/1/2021 - 9/30/2022	138848	58,568	No	No	N/A
Archdiocesan Youth Employment Services - CA for All LA							
Community College City Pathways South	N/A	7/1/2022 - 5/1/2024	141310	216,426	No	No	N/A
Archdiocesan Youth Employment Services - LA County WBL - Hire							
LA's Youth Program - Central	N/A	7/1/2022 - 6/30/2023	141831	72,676	No	No	N/A
Archdiocesan Youth Employment Services - LA County WBL - Hire							
LA's Youth Program - South	N/A	7/1/2022 - 6/30/2023	141839	88,514	No	No	N/A
Archdiocesan Youth Employment Services - Los Angeles							
Reconnections Career Academy (LARCA) 2.0	N/A	7/1/2017 - 6/27/2023	131188	164,252	No	No	N/A
Archdiocesan Youth Employment Services - Student to Student S2S							
Program - Central	N/A	7/1/2021 - 9/30/2022	139099	8,017	No	No	N/A
Archdiocesan Youth Employment Services -LA College Promise to							
Work Program - Central	N/A	7/1/2022 - 6/30/2023	141537	49,258	No	No	N/A
From Department of Housing and Urban Development							
Good Shepherd Shelter - DV Shelter Operations CDBG	14.218	7/1/2022 - 6/30/2023	138709-1	218,584	No	No	N/A
From Department of Labor							
Archdiocesan Youth Employment Services - WIOA YouthSource							
System - Central LA	17.259	7/1/2022 - 9/30/2022	141201	137,783	No	No	N/A
Archdiocesan Youth Employment Services - WIOA YouthSource							
System - South LA	17.259	7/1/2022 - 6/30/2023	141202	627,291	No	No	N/A
From Department of Health and Human Services							

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

Catholic Charities of Los Angeles, Inc.
Schedule of Expenditures of Federal, State, County and City Awards
All City of Los Angeles Awards - Passed Through and Direct
For the Year Ended June 30, 2023

Summarized contract information for City of Los Angeles: Community Development Department	Federal AL Number	Term of Grant	Contract Number	Fiscal Contract Expenditures	Subcontractors	Fiscal Required Match	Match and Other Expenses
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS Central	93.558	7/1/2022 - 6/30/2023	141383	34,822	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS South	93.558	7/1/2022 - 6/30/2023	141384	41,862	No	No	N/A
From County of Los Angeles - Workforce Development Aging and Community Services							
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - Foster Youth South	N/A	7/1/2022 - 6/30/2023	141384	12,836	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - JJCPA South	N/A	7/1/2022 - 6/30/2023	141384	25,299	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY South	N/A	7/1/2022 - 6/30/2023	141384	80,266	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY South	N/A	7//2022 - 6/30/2023	141384	38,807	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - Foster Youth Central	N/A	7/1/2022 - 6/30/2023	141383	11,964	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY Central	N/A	7/1/2022 - 6/30/2023	141383	64,827	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY Central	N/A	7/1/2022 - 6/30/2023	141383	35,518	No	No	N/A
Guadalupe Community Center - LAPD Funds for Disadvantages Community	N/A	7/1/2022 - 6/30/2023	139174	<u>75,000</u>	No	No	N/A
TOTAL AWARDS				<u>\$ 2,366,525</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, 2023

Subrecipients of Government Grants and Sub-contracted amount	Federal AL Number	Contract Number	Sub-Contracted Amount
From the Department of Labor			
Passed through County of Los Angeles - Workforce Development, Aging & Community Services			
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD1			
UAW-Labor Employment And Training Corporation	17.258	2223-AJCC-SL	\$ 289,978
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2			
JVS SoCal	17.258	2223-AJCC-SL	119,885
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD1			
UAW-Labor Employment And Training Corporation	17.278	2223-AJCC-EW	99,620
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD2			
JVS SoCal	17.278	2223-AJCC-SL	<u>32,001</u>
Total Department of Labor			<u>541,484</u>
From County of Los Angeles - Workforce Development, Aging & Community Services			
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiatives SD1			
UAW-Labor Employment And Training Corporation	N/A	2223-AJCC-EW	39,537
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD2			
JVS SoCal	N/A	2223-AJCC-SL	<u>17,212</u>
Total City of Los Angeles			<u>56,749</u>
From the Department of the Treasury			
Passed through County of Los Angeles - Workforce Development, Aging & Community Services			
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - ARPA Pandemic Recovery Rapid Reemployment			
UAW-Labor Employment And Training Corporation	21.027	2223-AJCC-EW	24,847
Total County of Los Angeles			<u>24,847</u>
TOTAL GOVERNMENT SUB-RECIPIENTS			<u>\$ 623,080</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, 2023

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, 2023, 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available and applicable.

3. 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.

4. 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 indirect 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, 2023

5. AWARDS LISTED BY ASSISTANCE LISTING NUMBER

Federal financial assistance is reported in the financial statements of Catholic Charities for the year ended June 30, 2023, as follows:

Program Title	Federal AL Number	Expenditures of Federal Awards
Department of Agriculture		
SNAP Cluster		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	\$ 453,128
Food Distribution Cluster		
Emergency Food Assistance Program (Food Commodities)	10.569	617,958
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649	<u>69,332</u>
Total Department of Agriculture		<u>1,140,418</u>
Department of Housing and Urban Development		
CDBG - Entitlement Grants Cluster		
Community Development Block Grants/Entitlement Grants	14.218	493,162
Emergency Solutions Grant Program	14.231	889,983
Continuum of Care Program	14.267	<u>251,015</u>
Total Department of Housing and Urban Development		<u>1,634,160</u>
Department of Labor		
WIOA Cluster		
WIOA Adult Program	17.258	1,638,313
WIOA Youth Activities	17.259	1,818,574
WIOA Dislocated Worker Formula Grants	17.278	<u>388,125</u>
Total Department of Labor		<u>3,845,012</u>

Catholic Charities of Los Angeles, Inc.
Notes to Schedule of Expenditures of Federal, State, County and City Awards
June 30, 2023

4. AWARDS LISTED BY ASSISTANCE LISTING NUMBER (continued)

Program Title	Federal AL Number	Expenditures of Federal Awards
Department of Health and Human Services		
Temporary Assistance for Needy Families	93.558	\$ 489,634
Community Services Block Grant	93.569	254,809
Services to Victims of a Severe Form of Trafficking	93.598	<u>47,492</u>
		<u>791,935</u>
CCDF Cluster		
Child Care and Development Block Grant	93.575	75,459
Child Care Mandatory and Matching Funds of the Child Care and Development fund	93.596	<u>35,743</u>
Total CCDF Cluster		<u>111,202</u>
Unaccompanied Alien Children Program	93.676	<u>1,384,987</u>
Total Department of Health and Human Services		<u>2,288,124</u>
Department of Homeland Security		
Emergency Food and Shelter National Board Program	97.024	799,398
Disaster Assistance Projects	97.088	<u>184,740</u>
Total Department of Homeland Security		<u>984,138</u>
Department of the Treasury		
Coronavirus Relief Fund	21.017	714,724
Total Department of the Treasury		<u>714,724</u>
Total Expenditures of Federal Awards		<u>\$ 10,606,576</u>

Catholic Charities of Los Angeles, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2023

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>Federal AL Number</u>
WIOA Cluster	17.258, 17.259, 17.278
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

Catholic Charities of Los Angeles, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

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, 2023

There were no prior year findings.

SUPPORTING SCHEDULES REQUIRED BY THE CALIFORNIA DEPARTMENT OF SOCIAL
SERVICES



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

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, 2023, and have issued our report thereon dated August 14, 2024, 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, 2023, is presented for the purposes of additional analysis and is in conformity with the *CDSS Audit Guide* issued by the California Department of Social Services. 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

August 14, 2024

APPENDIX A
CHILD CARE SUPPLEMENTAL INFORMATION

Catholic Charities of Los Angeles, Inc.
 General Information
 For the Year Ended June 30, 2023

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-2078
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. Armine Lalaian
Corporate Telephone Number El Santo Niño Community Center's Number	(213) 251-3400 (213) 748-9006
Period Covered by Examination	July 1, 2022 through June 30, 2023
Number of Days of Operation of Agency	250
Scheduled Hours of Operation Each Day	El Santo Niño Community Center July through June 7:00 a.m. - 6:00 p.m.
CDSS Audit Finding	None

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Project Number 19-0T385-00-0
Schedule of Expenditures by State Categories
Contract Number CCTR 2078
For the Year Ended June 30, 2023

	Child Care and Development Block Grant Center CCTR-2078	Non- Reimbursable	Total Reimbursable	Total Non- Reimbursable
1000 Certified Salaries				
1100 Teacher's salaries	75,268	-	75,268	-
1200 Administrators salaries	-	-	-	-
1300 Supervisors salaries	50,127	-	50,127	-
1400 Other certified salaries	-	-	-	-
2000 Classified Salaries				
2100 Instructional aide's salaries	-	-	-	-
2300 Clerical and other office personnel salaries	-	-	-	-
2400 Maintenance/operations salaries	-	-	-	-
2500 Food service salaries	-	-	-	-
3000 Employee Benefits				
3300 Social Security (old age, survivor's disability)	9,252	-	9,252	-
3400 Health and welfare benefits	16,085	-	16,085	-
3500 State Unemployment Benefits	839	-	839	-
3600 Workers' compensation insurance	5,480	-	5,480	-
3900 Other benefits	7,209	-	7,209	-
4000 Books, Supplies and Equipment				
4200 Books Other than Text Books	-	-	-	-
4300 Instructional material and supplies	16,485	-	16,485	-
4600 Pupil transportation supplies	-	-	-	-
4710 Food	182	-	182	-
4720 Other food services supplies	182	-	182	-
5000 Services/Other Operating Expenses				
5100 Contracts for personnel services	28,812	-	28,812	-
5200 Travel, conferences, and other	650	-	650	-
5400 Insurance	5,358	-	5,358	-
5500 Utilities and waste collections	-	-	-	-
5600 Contracts, rents and leases	2,000	-	2,000	-
5700 Legal, election and audit	1,082	-	1,082	-
5800 Other services and operating expenses	37,386	1,634	37,386	1,634
6000 Capital Outlay				
6200 Building and improvements of building	-	-	-	-
6400 Equipment (program-related)	-	-	-	-
START-UP/CLOSE-DOWN EXPENSES	-	-	-	-
DEPRECIATION OR USE ALLOWANCE	-	-	-	-
INDIRECT COST	25,640	8,549	25,640	8,549
Total of reimbursable and non-reimbursable expenditures	<u>\$ 282,037</u>	<u>\$ 10,183</u>	<u>\$ 282,037</u>	<u>\$ 10,183</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Schedule of Claimed Administrative Costs
For the Year Ended June 30, 2023

	Child Care and Development Block Grant Center CCTR-2078	Total CDSS
Claimed Administrative Costs	<u> </u>	<u> </u>
Salaries	\$ -	\$ -
Employee benefits	-	-
Books and Supplies	-	-
Services and other operating expense	1,082	1,082
Depreciation on Non-CDSS-funded assets used in program	-	-
Indirect costs	<u>25,640</u>	<u>25,640</u>
	<u>\$ 26,722</u>	<u>\$ 26,722</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Combining Statement of Activities
For the Year Ended June 30, 2023

	CCTR-2078	Non- Reimbursable CCTR-2078	Total CDSS CD Contracts	Non-CDSS Programs	Eliminating Entries	Total
Revenue and support						
Government contracts	\$ 192,531	\$ -	\$ 192,531	\$ 19,509,812	\$ -	\$ 19,702,343
American Rescue Plan Act	23,095	-	23,095	-	-	23,095
Unrestricted contributions and other income	66,411	10,183	76,594	124,513,513	-	124,590,107
Interest income	-	-	-	122,046	-	122,046
Total revenue and support	<u>282,037</u>	<u>10,183</u>	<u>292,220</u>	<u>144,145,371</u>	<u>-</u>	<u>144,437,591</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	125,395	-	125,395	17,906,627	-	18,032,022
Employee benefits	38,865	-	38,865	4,437,018	-	4,475,883
Books and supplies	16,849	-	16,849	755,657	-	772,506
Rents and leases	2,000	-	2,000	938,729	-	940,729
Other operating expenses	72,007	1,634	73,641	21,128,022	(219,676)	20,981,987
Building repairs and maintenance	1,281	-	1,281	439,951	-	441,232
Depreciation	-	-	-	686,723	-	686,723
In-kind contribution expense	-	-	-	9,155,598	-	9,155,598
General, administrative, and indirect	25,640	8,549	34,189	4,203,426	(4,237,615)	-
Total expenses	<u>282,037</u>	<u>10,183</u>	<u>292,220</u>	<u>59,651,751</u>	<u>4,457,291</u>	<u>55,486,680</u>
Changes in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,493,620</u>	<u>\$ 4,457,291</u>	<u>\$ 88,950,911</u>

Catholic Charities of Los Angeles, Inc.
Adeste Child Development Program
Schedule of Claimed Equipment Expenditures
For the Year Ended June 30, 2023

	Child Development Program CCTR-2078	Non-CD Programs	Total
	<u> </u>	<u> </u>	<u> </u>
Capitalized Equipment Expensed on the AUD With Prior Written Approval	\$ -	\$ -	\$ -
Capitalized Equipment Expensed on the AUD Without Prior Written Approval	<u>-</u>	<u>-</u>	<u>-</u>
Total Claimed Equipment Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Catholic Charities of Los Angeles, Inc.
 Adeste Child Development Program
 Schedule of Claimed Expenditures for Renovation and Repair
 For the Year Ended June 30, 2023

	Child Development Program <u>CCTR-2078</u>
Unit cost under \$10,000	\$ -
Unit cost over \$10,000 with CDD approval	-
Unit cost over \$10,000 without CDD approval	_____ -
Total renovation and repair expenditures	<u><u>\$ -</u></u>

Catholic Charities of Los Angeles, Inc.
Notes to the Child Development Contract Supplemental Information
For the Year Ended June 30, 2023

1. No interest expense was claimed to a child development contract for the year ended June 30, 2023.
2. Related party rent expense in the amount of \$2,000 was claimed to a child development contract for the year ended June 30, 2023. The rents are paid to a related entity, the Catholic Archdiocese of Los Angeles.
3. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR-2078
Vendor Code	T385

Full Name of Contractor

Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1):

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):

Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	7,734		7734	
Total Certified Days of Enrollment with Mental Health Consultation Services	0			
Days of Attendance (including MHCS)	7,734		7734	N/A
Total Non-Certified Days of Enrollment	0			
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0			
Days of Operation	250		250	N/A

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

Contract Number **CCTR-2078**

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)		23,095	23095
Restricted Income - Other:			
Restricted Income - Subtotal		23095	23095
Transfer From Reserve			
Waived Family Fees for Certified Children*	2,800		2800
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other: Foundation		66,411	66411
Total Revenue (*Waived Family Fees Not Included)		89506	89506

Comments:

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

Contract Number **CCTR-2078**

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	125,395		125395
2000 Classified Salaries			
3000 Employee Benefits	38,864	1	38865
4000 Books and Supplies	5,304	11,545	16849
5000 Services and Other Operating Expenses	64,478	10,810	75288
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	23,404	2,236	25640
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	257445	24592	282037
Total Administrative Cost (included in Section 4 above)	24,411	2,311	26722
Total Staff Training Cost (included in Section 4 above)	269	350	619

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

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

Contract Number **CCTR-2078**

Section 5 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Foundation		1,634	1634
Other: Fundraising		8,549	8549
Total Supplemental Revenue		10183	10183

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses		1,634	1634
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs		8,549	8549
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		10183	10183

Full Name of Contractor

Contract Number

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	7734		7734
Days of Operation	250		250
Days of Attendance (including MHCS)	7734		7734
Restricted Program Income		23095	23095
Transfer from Reserve			
Waived Family Fees for Certified Children	2800		2800
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	257445	24592	282037
Total Administrative Cost	24411	2311	26722
Total Staff Training Cost	269	350	619

Total Certified Adjusted Days of Enrollment (including MHCS)

Total Non-Certified Adjusted Days of Enrollment (including MHCS)

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

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

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**

Fiscal Year Ending **June 30, 2024**
 Contract Number **CCTR2078**
 Vendor Code **T385**

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

Service County: **Los Angeles**

	Column A Cumulative FY 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			0	2.8792	0
Infants (up to 18 months) Full-time			0	2.4400	0
Infants (up to 18 months) One-half-time			0	1.5455	0
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0
Toddlers (18 up to 36 months) Full-time			0	1.8000	0
Toddlers (18 up to 36 months) One-half-time			0	1.1401	0
Three Years and Older Full-time-plus			0	1.1800	0
Three Years and Older Full-time			0	1.0000	0
Three Years and Older One-half-time			0	0.6334	0
Exceptional Needs Full-time-plus			0	1.8172	0
Exceptional Needs Full-time	116	0	0	1.5400	0
Exceptional Needs One-half-time	362	0	0	0.9754	0

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

Contract Number **CCTR2078**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus			0	1.2980	0
Dual Language Learner Full-time	1,789	0	0	1.1000	0
Dual Language Learner One-half-time	5,467	0	0	0.6334	0
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0
At Risk of Abuse or Neglect Full-time			0	1.1000	0
At Risk of Abuse or Neglect One-half-time			0	0.6334	0
Severely Disabled Full-time-plus			0	2.2774	0
Severely Disabled Full-time			0	1.9300	0
Severely Disabled One-half-time			0	1.2225	0
Total Certified Days of Enrollment	7,734	0	0	N/A	0
Days of Attendance	7,734	0	0	N/A	0

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.
 Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.