

**Catholic Charities of Los Angeles, Inc.**

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

June 30, 2024



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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Catholic Charities of Los Angeles, Inc.

### **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, 2024, 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, 2024, 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 Accounting Standards Codification 326, *Financial Instruments - Credit Losses*, as of July 1, 2023. 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 black ink that reads "Amosino LLP". The signature is written in a cursive, flowing style.

Los Angeles, California

March 5, 2025

Catholic Charities of Los Angeles, Inc.  
Statement of Financial Position  
June 30, 2024

ASSETS

Cash and cash equivalents	\$ 5,473,882
Investments	42,097,565
Accounts and note receivable, net	9,435,270
Prepaid expenses	455,177
Investments restricted for long-term purposes	2,956,759
Property and equipment, net	42,015,008
Right-of-use lease assets	646,163
Beneficial interest in separate organization - restricted	<u>340,033,295</u>
 Total assets	 <u><u>\$ 443,113,119</u></u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 5,495,170
Accrued salaries and wages	3,287,451
Advances and refundable reimbursements	2,785,509
Operating lease liabilities	686,519
Refundable advances	2,100,000
Note payable	<u>3,326,900</u>
Total liabilities	<u>17,681,549</u>
 Net assets	
Without donor restrictions	
General	27,742,330
Investment in property and equipment	<u>42,015,008</u>
Total without donor restrictions	69,757,338
With donor restrictions	<u>355,674,232</u>
Total net assets	<u>425,431,570</u>
 Total liabilities and net assets	 <u><u>\$ 443,113,119</u></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, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and operating revenues			
Support			
Government agencies (including in-kind donations of \$1,205,255)	\$ 23,987,098	\$ -	\$ 23,987,098
Contributions	4,869,320	700,656	5,569,976
Fundraising events less donor benefits of \$322,318	1,159,804	187,878	1,347,682
Foundation - distributions from Opus Caritatis	3,716,752	(147,939)	3,568,813
Foundations - others	2,263,293	944,519	3,207,812
In-kind contributions	9,360,697	-	9,360,697
Bequests	<u>115,901</u>	<u>430,394</u>	<u>546,295</u>
Total support	<u>45,472,865</u>	<u>2,115,508</u>	<u>47,588,373</u>
Operating revenues			
Program service revenues	18,804,701	-	18,804,701
Investment returns, net	4,105,686	769,713	4,875,399
Sales to public	<u>575,506</u>	<u>-</u>	<u>575,506</u>
Total operating revenues	<u>23,485,893</u>	<u>769,713</u>	<u>24,255,606</u>
Net assets released from restriction	<u>2,998,914</u>	<u>(2,998,914)</u>	<u>-</u>
Total support and operating revenues	<u>71,957,672</u>	<u>(113,693)</u>	<u>71,843,979</u>
Total operating expenses	<u>66,825,012</u>	<u>-</u>	<u>66,825,012</u>
Change in net assets from operations	<u>5,132,660</u>	<u>(113,693)</u>	<u>5,018,967</u>
Nonoperating support			
Change in beneficial interest in separate organization	-	(45,107,898)	(45,107,898)
Miscellaneous	<u>8,761</u>	<u>-</u>	<u>8,761</u>
Total nonoperating support	<u>8,761</u>	<u>(45,107,898)</u>	<u>(45,099,137)</u>
Change in net assets	5,141,421	(45,221,591)	(40,080,170)
Net assets, beginning of year	<u>64,615,917</u>	<u>400,895,823</u>	<u>465,511,740</u>
Net assets, end of year	<u>\$ 69,757,338</u>	<u>\$ 355,674,232</u>	<u>\$ 425,431,570</u>

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



Catholic Charities of Los Angeles, Inc.  
Statement of Functional Expenses  
For the Year Ended June 30, 2024

	Program Services							Support Services		Eliminations	Total	
	Angel's	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
	Flight Youth	Women's Village	Other Programs									
Compensation and related expenses												
Salaries and wages	\$ 2,074,473	\$ 588,746	\$ 810,365	\$ 1,389,703	\$ 4,481,248	\$ 2,005,437	\$ 6,049,143	\$ 17,399,115	\$ 350,765	\$ 2,460,617	\$ -	\$ 20,210,497
Pension plan contributions	96,197	23,214	34,495	56,189	181,807	59,794	221,192	672,888	17,220	89,674	-	779,782
Employee benefits	186,618	53,900	106,644	218,062	636,430	192,873	537,724	1,932,251	40,382	259,693	-	2,232,326
Payroll taxes	226,840	79,190	91,173	154,960	428,130	174,882	527,157	1,682,332	26,455	218,873	-	1,927,660
Total compensation and related expenses	2,584,128	745,050	1,042,677	1,818,914	5,727,615	2,432,986	7,335,216	21,686,586	434,822	3,028,857	-	25,150,265
Emergency food, shelter and other	473,151	12,569	484,602	392,083	10,751,127	117,385	141,506	12,372,423	-	-	-	12,372,423
Participant payroll and related	-	-	-	-	-	5,148,286	-	5,148,286	-	-	-	5,148,286
Financial assistance	20,310	-	-	-	2,060	2,994	12,352	37,716	-	-	-	37,716
Professional fees	(10,031)	1,803	34,556	13,574	12,668	98,767	167,527	318,864	14,732	194,086	-	527,682
Program subcontractors	-	-	-	-	46,279	688,748	12,621,810	13,356,837	-	-	-	13,356,837
Audit and accounting fees	10,588	3,745	6,333	8,095	26,810	44,216	23,304	123,091	1,068	(9,996)	-	114,163
Professional fundraising services	-	-	-	-	-	-	-	-	64,283	-	-	64,283
Advertising and public relations	-	-	-	-	-	-	-	-	35,152	-	-	35,152
Operating expenses	15,670	5,159	2,800	9,352	47,612	172,554	26,026	279,173	-	4,657	-	283,830
Office expenses	154,092	56,230	11,529	54,714	200,538	210,749	232,223	920,075	98,955	510,142	-	1,529,172
Donated thrift store goods sold	-	-	-	-	344,574	-	-	344,574	-	-	-	344,574
Information technology	45,265	10,508	25,082	40,571	143,571	21,155	323,265	609,417	27,716	305,299	-	942,432
Occupancy	1,184,296	245,065	83,367	328,323	771,229	675,935	96,875	3,385,090	24,828	715,041	(219,676)	3,905,283
Travel	6,520	-	-	-	5,886	6,455	11,499	30,360	-	-	-	30,360
Staff training, conferences and meetings	10,759	392	3,211	3,199	9,183	6,108	27,678	60,530	-	93,694	-	154,224
Interest expense	-	72,200	-	-	-	-	-	72,200	-	-	-	72,200
Payments to affiliates	-	-	-	-	-	-	-	-	-	42,431	-	42,431
Depreciation	32,311	343,056	22,727	106,767	175,059	3,094	2,787	685,801	-	35,642	-	721,443
Professional and other liability insurance	165,194	79,878	26,200	96,741	161,236	101,268	90,257	720,774	7,260	70,016	-	798,050
Vehicles and mileage	49,336	1,118	13,395	31,420	99,782	23,101	30,447	248,599	-	18,321	-	266,920
Other expenses	150,262	-	-	-	297,250	-	2	447,514	-	364,742	-	812,256
Misc. Fundraising expenses	-	-	-	-	-	-	-	-	115,030	-	-	115,030
Total expenses before administrative support allocation	4,891,851	1,576,773	1,756,479	2,903,753	18,822,479	9,753,801	21,142,774	60,847,910	823,846	5,372,932	(219,676)	66,825,012
Administrative support allocation	603,759	153,505	213,818	358,588	1,127,756	1,293,697	1,157,463	4,908,586	-	-	(4,908,586)	-
	\$ 5,495,610	\$ 1,730,278	\$ 1,970,297	\$ 3,262,341	\$ 19,950,235	\$11,047,498	\$ 22,300,237	\$ 65,756,496	\$ 823,846	\$ 5,372,932	\$ (5,128,262)	\$ 66,825,012

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, 2024

Cash flows from operating activities	
Change in net assets	\$ (40,080,170)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	721,443
Investment gains, net	(4,875,399)
Increase in beneficial interest in separate organization	45,107,898
Amortization of right-of-use lease assets	935,598
Accrued interest on notes payable	72,200
Changes in operating assets and liabilities	
Accounts and note receivable, net	(1,456,658)
Prepaid expenses	147,900
Accounts payable	1,213,122
Accrued salaries and wages	310,476
Advances and refundable reimbursements	378,285
Operating lease liabilities	(937,091)
Net cash provided by operating activities	<u>1,537,604</u>
Cash flows from investing activities	
Purchases of property and equipment	(1,232,083)
Proceeds from sales of investments	5,109,917
Purchases of investments	(3,908,733)
Net cash used in investing activities	<u>(30,899)</u>
Net increase in cash and cash equivalents	1,506,705
Cash and cash equivalents, beginning of year	<u>3,967,177</u>
Cash and cash equivalents, end of year	<u>\$ 5,473,882</u>

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

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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 eleventh 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, 2024

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, 2024, 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 and credit losses by considering a number of factors including the length of time receivables are past due. Accounts and notes receivable at June 30, 2024 was \$9,435,270, which is net of allowances of \$2,453,385.

Investments

Catholic Charities accounts for investments in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 958-320 *Not-for-Profit Entities: Investments, Debt, and Equity Securities* ("ASC 958-320"). ASC 958-320 requires that investments in debt and equity securities with readily determinable fair values be reported at fair market value in the statement of financial position. Investments for which there is no readily available market, are valued by Catholic Charities using methods that management believes provide a reasonable estimate of fair value including utilizing Net Asset Value ("NAV") as a practical expedient. Gains and losses on investments, net of expenses, 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.

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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).

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. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

In accordance with authoritative guidance on fair value measurements and disclosures, as a practical expedient, an entity holding investments in certain entities that calculate net asset value ("NAV") per share or its equivalent for which the fair value is not readily determinable is permitted to measure the fair value of such investments on the basis of that NAV or its equivalent without adjustment. Investments measured at fair value based on NAV are not required to be categorized within the fair value hierarchy.

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases

Catholic Charities determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets and operating lease liabilities on the statement of financial position. Finance leases are included in property and equipment and other long-term liabilities on the statement of financial position. Catholic Charities had no finance leases as of June 30, 2024.

ROU assets represent Catholic Charities's right to use an underlying asset for the lease term and lease liabilities represent Catholic Charities's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As Catholic Charities's lease does not provide an implicit rate, Catholic Charities uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Catholic Charities's lease agreement does not contain any material residual value guarantees or material restrictive covenants.

Catholic Charities has elected the short-term lease exemption for the lease terms that are not exceeding 12 months.

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, 2024

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 \$10,565,952 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, 2024. All donated goods and services received during 2024 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, 2024

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, 2024. 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 \$1,205,255 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, 2024 consisted of the following:

Food	\$ 7,928,659
Household and other items	1,038,899
Clothing	295,169
Utilities	373,169
Thrift store donations	344,574
Other	<u>585,482</u>
	<u>\$ 10,565,952</u>

Donated legal services

During the year legal counselors to Catholic Charities provided services on a pro-bono basis. All donated services were utilized during the year ended June 30, 2024 on supporting service activities of Catholic Charities. Donated legal services are recorded as contribution revenue in the statement of activities and professional fees in the statement of functional expenses. Management estimated the fair market value of the donated services to be \$294,600 based on values provided by the service providers. During the year ended June 30, 2024, all of the donated legal services related to the development of land and building and was capitalized.

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, 2024

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. Catholic Charities has been awarded approximately \$7,311,615 of cost-reimbursable grants that have not been recognized at June 30, 2024 because qualifying expenses have not yet been incurred.

Functional allocation of expenses

The costs of providing the various programs and supporting 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 supporting 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

On July 1, 2023, Catholic Charities adopted ASU 2016-13 Financial Instruments - Credit Losses (Topic 326): *Measurement of Credit Losses on Financial Instruments (ASC 326)*. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. Catholic Charities adopted FASB ASC 326 on July 1, 2023. The impact of the adoption was not considered material to the financial statements.

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent events

Catholic Charities has evaluated events subsequent to June 30, 2024, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 5, 2025, 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.

3. INVESTMENTS

Investments consist of the following:

Investments	\$ 42,097,565
Investments restricted for long-term purposes (see Note 9)	<u>2,956,759</u>
	<u><u>\$ 45,054,324</u></u>

Catholic Charities has investment funds under management as follows:

CCFLA (see Note 10)	\$ 4,310,973
State Street	40,652,643
Other investments	<u>90,708</u>
	<u><u>\$ 45,054,324</u></u>

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

3. INVESTMENTS (continued)

Investments at fair value

The following table sets forth by level, within the fair value hierarchy, Catholic Charities' assets at fair value as of June 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ 8,858,808	\$ -	\$ -	\$ 8,858,808
Domestic equity	2,001,841	-	-	2,001,841
Domestic fixed income	1,078,821	-	-	1,078,821
International equity	655,171	-	-	655,171
Equity investment in privately-held REIT	-	-	76,549	76,549
Beneficial interest in separate organization - restricted	<u>-</u>	<u>-</u>	<u>340,033,295</u>	<u>340,033,295</u>
	<u>\$ 12,594,641</u>	<u>\$ -</u>	<u>\$340,109,844</u>	352,704,485
Investments measured at net asset value				<u>32,383,134</u>
				<u>\$385,087,619</u>

The following table sets forth a summary of changes in investments for the year ended June 30, 2024:

Balance, beginning of year	\$ 41,380,109
Investment returns, net	
Reinvested interest and dividends	744,367
Realized gains from sales of investments	2,006,989
Unrealized gains on investments	2,205,672
Investment fees	<u>(81,629)</u>
	4,875,399
Purchases of investments	3,908,733
Proceeds from sales of investments	<u>(5,109,917)</u>
Balance, end of year	<u>\$ 45,054,324</u>

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

3. INVESTMENTS (continued)

Activity in level 3 investments consisted of the following:

Beginning balance	\$ 385,231,585
Change in value of beneficial interest	(45,107,898)
Change in value of equity investment in privately-held REIT	<u>(13,843)</u>
Balance, end of year	<u><u>\$ 340,109,844</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. Catholic Charities is currently working to convert the funds to the endowment arrangement.

The following table lists investments measured at net asset value as of June 30, 2024:

Investment	Strategy	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Capital Group International Equity Common Trust	International equities	\$ 563,110	None	Twice per month	Five days notice
MSCI EAFE Index Strategy Common Trust	Equity index which captures large and mid cap representation across the Developed Markets countries around the world, excluding the U.S. and Canada	3,121,268	None	Daily liquidity	Two days notice
Russell Small Cap Completeness Index Strategy Common Trust	Indexing investment comprised of securities in the Russell 3000 Index excluding those securities in the S&P 500 Index	3,030,119	None	Daily liquidity	Two days notice
S&P 500 Index Common Trust	Indexing investment that seeks a return that approximates the performance of the S&P 500	14,693,657	None	Daily liquidity	Two days notice
U.S. Aggregate Bond Index Common Trust	Indexing investment that seeks an investment return that approximates the performance of the Bloomberg U.S. Aggregate Bond Index	<u>10,974,980</u>	None	Daily liquidity	Two days notice
		<u><u>\$32,383,134</u></u>			

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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, 2024, Catholic Charities held a beneficial interest in Opus Caritatis of \$340,033,295. Of the amount, Opus Caritatis had investments in a privately-held REIT totaling \$299,185,557 as of June 30, 2024.

Opus Caritatis determines the fair value of the REIT investment using Level 3 inputs based on a December 31, 2023 valuation prepared by Green Street, an independent valuation firm. The December 31, 2023 Green Street valuation is adjusted to a June 30, 2024 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.

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	\$ 21,987,968
Equipment and furniture	4,603,126
Construction in progress	<u>161,507</u>
	26,752,601
Less accumulated depreciation	(13,674,225)
Land	<u>28,936,632</u>
	<u><u>\$ 42,015,008</u></u>

Depreciation expense was \$721,443 for the year ended June 30, 2024.

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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 the note payable at June 30, 2024:

City of Los Angeles note payable	\$ 1,444,000
City of Los Angeles deferred interest	<u>1,882,900</u>
	<u>\$ 3,326,900</u>

Catholic Charities has a note with the City of Los Angeles related to the Good Shepherd Women's Village Project. The note balance of \$1,444,000 consists of \$1,050,000 ("Phase I") and \$394,000 ("Phase III"). The note was converted into a 40-year residual receipts note in December 1999 bearing simple interest at 5%. Payments of principal and interest on a residual receipts note are only made from residual receipts. There have been no residual receipts to date and none are expected. At June 30, 2024, Catholic Charities has accrued \$1,882,900 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	\$ 352,717,473
Investment earnings on endowment funds	<u>2,155,646</u>
	354,873,119
Donor-restricted endowment funds	<u>801,113</u>
	<u>\$ 355,674,232</u>

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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, 2024</u>
Beneficial interest in separate organization - restricted (see Note 4)	\$ -	\$ 340,033,295
Good Shepherd Shelter	(499,598)	2,797,028
Communication and general	-	206,630
Santa Barbara and Ventura programs	(701,873)	362,029
Angel's Flight	-	4,044,967
Our Lady of Angels programs	(839,642)	1,311,222
San Fernando programs	(46,521)	126,980
Good Shepherd Center	(488,277)	1,948,091
Disaster relief	-	428,271
Archdiocesan Youth Employment Services	(49,995)	276,453
Esperanza	-	131,963
CYO	(50,000)	-
ESP	(26,977)	-
Jobe	(15,000)	229,306
Fors Family Trust and related	-	175,838
San Gabriel programs	(12,860)	140,129
Pandemic relief	(262,018)	505,271
Endowment earnings	<u>(6,153)</u>	<u>2,155,646</u>
	<u>\$ (2,998,914)</u>	<u>\$ 354,873,119</u>

9. ENDOWMENTS

As of June 30, 2024, Catholic Charities has three endowment funds included in net assets totaling \$2,956,759. 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, 2024 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, 2024

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, 2024

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, 2024.

Changes in endowment net assets for the fiscal year ended June 30, 2024 is as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance, beginning of year	\$ -	\$ 2,600,872	\$ 2,600,872
Investment gains (losses)	-	362,040	362,040
Expenditures	<u>-</u>	<u>(6,153)</u>	<u>(6,153)</u>
Balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ 2,956,759</u></u>	<u><u>\$ 2,956,759</u></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, 2024

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, 2024, the unpaid balance of accrued interest was \$895,252. 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, 2024, CCFLA held \$4,310,973 (see Note 3) and \$7,106,964 for Catholic Charities and Opus Caritatis, respectively.

Board of trustees

During the year ended June 30, 2024, Catholic Charities awarded a contract for the demolition of a property to a company owned by a member of the board of trustees. The award was in the amount of \$881,543 and subject to a competitive bid process. During fiscal year 2024, Catholic Charities paid \$200,006 to this company for their services.

11. COMMITMENTS AND CONTINGENCIES

Lease commitments

Catholic Charities has operating leases for building space and equipment in the Los Angeles area under non-cancelable operating leases. The qualifying leases have been recognized as right-of-use assets on the accompanying statement of financial position at June 30, 2024. The leases carry separate terms and expire at various dates through March 2037.

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

11. COMMITMENTS AND CONTINGENCIES (continued)

Lease commitments (continued)

Right-of-use lease assets are as follows:

Right-of-use lease assets - operating	\$ 646,163
	<u>\$ 646,163</u>

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

Right-of-use lease liability - operating	\$ 686,519
	<u>\$ 686,519</u>

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

Weighted-average remaining lease term - operating lease	3.41 years
Weighted-average discount rate - operating lease	3.98%

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

<u>Year ending June 30,</u>	
2025	\$ 263,517
2026	178,049
2027	152,915
2028	111,645
2029	<u>26,002</u>
	732,128
Less: present value discount	<u>(45,609)</u>
	<u>\$ 686,519</u>

Lease costs for the year consisted of the following:

Operating lease costs

Monthly scheduled rent	<u>\$ 1,181,890</u>
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Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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 \$802,774 of accrued retirement plan contributions as of June 30, 2024. 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 \$779,782 for the year ended June 30, 2024.

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, 2024.

Liquidity of financial assets consisted of the following:

Cash and cash equivalents	\$ 5,473,882
Investments	42,097,565
Accounts and note receivable, net	9,435,270
Beneficial interest in separate organization - restricted	<u>340,033,295</u>
	397,040,012
Net assets subject to expenditure for restricted purpose (see Note 8)	(352,717,473)
Restricted funds held in escrow (see Note 3)	<u>(1,600,000)</u>
	<u><u>\$ 42,722,539</u></u>

Catholic Charities of Los Angeles, Inc.  
Notes to Financial Statements  
June 30, 2024

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, 2024 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, 2024.

## SUPPLEMENTARY INFORMATION

Catholic Charities of Los Angeles, Inc.  
Schedule of Program Expenses  
For the Year Ended June 30, 2024

Program services	
Community services - San Fernando	\$ 1,443,948
Community services - San Gabriel	1,634,581
Community services - San Pedro	3,232,567
Community services - OLA Metro	170,409
Community services - OLA Western	4,677,940
Community services - Ventura County	2,526,067
Community services - Santa Barbara County	5,696,479
Community services - other	290,025
Youth employment services	10,430,630
Athletics (CYO)	616,868
Angel's flight shelter and outreach	3,909,549
Angel's flight adeste	699,277
Good shepherd centers	3,700,575
McGill house	140,509
Elizabeth ann seton family shelter	1,082,906
JOBE	886,784
The landing	233,985
New good shepherd shelter	1,804,941
Psychological services	7,450
Aging programs	270,769
Immigration and citizenship services	15,148,648
Esperanza	6,185,949
Employment support partnership	965,640
Total program services	<u>65,756,496</u>
Support services	
Administration	1,594,033
Finance	1,595,325
Facilities management	955,288
Human resources	757,292
Management information systems	470,994
Total support services	<u>5,372,932</u>
Resource Development and Fundraising	823,846
GENERAL AND ADMINISTRATIVE EXPENSES ALLOCATED TO INDIVIDUAL PROGRAMS	(4,908,586)
ELIMINATION OF OCCUPANCY COSTS ALLOCATED TO INDIVIDUAL PROGRAMS	<u>(219,676)</u>
TOTAL EXPENSES	<u><u>\$ 66,825,012</u></u>

Catholic Charities of Los Angeles, Inc.  
Statement of Activities - Santa Barbara County  
For the Year Ended June 30, 2024

Support & operating revenues	
Support	
Contributions & bequests	\$ 476,351
Foundations	11,817
In-kind donations	3,849,530
Fundraising	<u>150,718</u>
Total support	<u>4,488,416</u>
Operating	
Government agencies	584,181
Program service revenues	113,609
Sales to the public	<u>328,664</u>
Total operating	<u>1,026,454</u>
Total support & operating revenues	<u>5,514,870</u>
Expenses	
Payroll expenses	
Salaries and wages	642,904
Pension plan contributions	35,059
Employee benefits	154,029
Payroll taxes	<u>69,285</u>
Total payroll expenses	<u>901,277</u>
Emergency food, shelter, and other	4,005,691
Professional fees	1,658
Audit and accounting fees	2,433
Advertising and public relations	5,696
Office expenses	30,281
Operating expenses	1,688
In-kind thrift store goods	332,532
Information technology	9,384
Occupancy	249,326
Staff training, conference and meetings	1,213
Professional and other liability insurance	37,008
Vehicles and mileage	33,092
Fundraising expenses	17,224
Capital expenses	59,073
Miscellaneous	<u>173,019</u>
Total expenses	<u>5,860,595</u>
Surplus (deficit)	<u>\$ (345,725)</u>



Catholic Charities of Los Angeles, Inc.  
Statement of Activities - Ventura County  
For the Year Ended June 30, 2024

Support and operating revenues

Support

Contributions & bequests	\$ 876,399
Foundations	50,014
In-kind donations	703,000
Fundraising	<u>176,509</u>
Total support	<u>1,805,922</u>

Operating revenues

Government agencies	966,522
Program service revenues	<u>77,853</u>
Total operating revenues	<u>1,044,375</u>

Total support and operating revenues	<u>2,850,297</u>
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Expenses

Payroll expenses

Salaries and wages	1,068,544
Pension plan contributions	36,817
Employee benefits	140,928
Payroll taxes	<u>100,209</u>
Total payroll expenses	<u>1,346,498</u>

Emergency food, shelter and other	969,548
Professional fees	1,233
Audit and accounting fees	5,146
Program Subcontractors	46,279
Advertising and public relations	843
Office expenses	39,455
Operating expenses	18,339
Information technology	11,159
Occupancy	112,535
Staff training, conference and meetings	3,255
Insurance	36,583
Vehicles and mileage	17,998
Fundraising expenses	16,239
Miscellaneous	<u>225,187</u>
Total expenses	<u>2,850,297</u>

Surplus (deficit)	<u><u>\$ -</u></u>
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## 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.

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, 2024, 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 March 5, 2025.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and prior year findings as items 2024-005 that we consider to be a significant deficiency.

## **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.

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Los Angeles, California

March 5, 2025



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.

**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, 2024. 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, 2024.

**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.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003 and 2024-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Catholic Charities's response to the noncompliance findings identified in our audit described in the accompanying schedules of findings and questioned costs. Catholic Charities's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## 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.

We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003 and 2024-004 to be significant deficiencies.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Catholic Charities's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Catholic Charities's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2024, and have issued our report thereon dated March 5, 2025, 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.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Los Angeles, California

March 5, 2025



Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
<b>FEDERAL</b>						
DEPARTMENT OF AGRICULTURE						
Passed through Catholic Charities of California						
San Gabriel Region - CalFresh Healthy Living	10.561	10/1/2022 - 9/30/2023	20-7008	\$ 685,210	\$ -	\$ 13,767
St. Margaret's Center - CalFresh Healthy Living	10.561	10/1/2022 - 9/30/2023	20-7008	685,210	-	149,534
OLA Metro - CalFresh Outreach Plan	10.561	10/1/2023 - 9/30/2024	23-7002	985,071	-	499,525
San Gabriel - CalFresh Outreach Program	10.561	10/1/2023 - 9/30/2024	23-7002	985,071	-	41,800
Santa Barbara - CalFresh Outreach	10.561	10/1/2023 - 9/30/2024	23-7002	985,071	-	7,524
Passed through Food Bank of Santa Barbara County						
Santa Barbara Region - Emergency Food Assistance Program	10.569	7/1/2023 - 6/30/2024	Award	390,087	-	390,087
Passed through Food Bank of Southern California						
San Pedro Region - Emergency Food Assistance Program	10.569	7/1/2023 - 6/30/2024	Award	190,022	-	190,022
Passed through Food Share, Inc.						
Ventura Region - Emergency Food Assistance Program	10.569	7/1/2023 - 6/30/2024	Award	130,338	-	130,338
Passed through Los Angeles Regional Food Bank						
OLA Metro - Emergency Food Assistance Program - EFAP	10.569	7/1/2023 - 6/30/2024	Award	17,145	-	17,145
OLA Western - Emergency Food Assistance Program - EFAP	10.569	7/1/2023 - 6/30/2024	Award	81,263	-	81,263
San Fernando Region - Emergency Food Assistance Program	10.569	7/1/2023 - 6/30/2024	Award	57,901	-	57,901
San Gabriel Region - Emergency Food Assistance Program	10.569	7/1/2023 - 6/30/2024	Award	208,921	-	331,656
TOTAL DEPARTMENT OF AGRICULTURE					-	1,910,562
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through City of Camarillo - Community Development Department						
Camarillo OASIS - Community Development Block Grant - CDBG	14.218	7/1/2023 - 6/30/2024	2023-104	8,783	-	8,783
Passed through City of Glendale- Community Services & Parks Department						
Glendale Community Services - Loaves and Fishes Homeless Prevention Program - CDBG Program	14.218	7/1/2023 - 6/30/2024	8002253	35,000	-	35,000
Glendale Community Center - Loaves and Fishes - Food Pantry Assistance Program - CDBG Program	14.218	1/1/2024 - 6/30/2025	8002435	40,000	-	8,559
Glendale Community Center - Loaves and Fishes Homeless Prevention Program - ESG	14.231	7/1/2023 - 6/30/2024	8002248	37,236	-	36,889

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, 2024

<u>Federal, State Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
Passed through City of Lompoc - Community Development Division						
Lompoc - MERG-ERG CDBG	14.218	7/1/2023 - 6/30/2024	Agreement	50,000	-	45,924
Lompoc Community Services - CDBG	14.218	7/1/2023 - 6/30/2024	Agreement	20,000	-	20,000
Passed through City of Long Beach - Health and Human Services Department						
Long Beach - CH Healthy Homes Continuum of Care Program	14.267	7/1/2023 - 6/30/2024	36739	430,008	-	345,156
Long Beach Community Services - Transition in Place Families - CoC	14.267	7/1/2023 - 6/30/2024	36738	251,015	-	248,271
Long Beach - Rapid Rehousing - CoC	14.267	1/1/2024 - 6/30/2024	36797	145,058	-	117,183
Passed through City of Hawthorne						
St. Margaret's Center - Emergency Assistance Program - CDBG	14.218	7/1/2023 - 6/30/2024	Agreement	21,776	-	21,776
Passed through City of Los Angeles - Housing and Community Investment Department						
Good Shepherd Shelter - Domestic Violence Operations	14.218	7/1/2023 - 6/30/2024	C - 138709	91,520	-	91,520
Passed through City of Santa Maria - Special Projects Division						
Santa Maria Community Service - Public Service Funding - CDBG	14.218	7/1/2023 - 6/30/2024	Agreement	18,424	-	18,424
Passed through County of Ventura - Community Development Department						
Moorpark Community Service Center - CDBG	14.218	7/1/2023 - 6/30/2024	CD23202101	25,000	-	25,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					-	1,022,485

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards  
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Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

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	7/1/2023 - 6/30/2024	2223-AJCC-EW	1,390,500	305,912	1,263,420
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2	17.258	7/1/2023 - 6/30/2024	2223-AJCC-SL	562,000	78,475	239,943
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD1	17.259	7/1/2023 - 6/30/2024	2223-AJCC-EW	907,400	-	837,525
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Youth Program SD2	17.259	7/1/2023 - 6/30/2024	2223-AJCC-SL	339,600	-	268,497
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD1	17.278	7/1/2023 - 6/30/2024	2223-AJCC-EW	383,000	64,998	307,025
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Dislocated Worker Program SD2	17.278	7/1/2023 - 6/30/2024	2223-AJCC-SL	154,000	11,723	39,985
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2023 - 6/30/2024	143728	790,000	-	737,080
TOTAL DEPARTMENT OF LABOR					<u>461,108</u>	<u>3,693,475</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through South Bay Workforce Investment Board, Inc.						
Employment Support Partnership Program - Transitional Subsidized Employment TSE	93.558	7/1/2022 - 6/30/2024	22-W127	158,600	-	93,651
Passed through City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS Central	93.558	7/1/2023 - 6/30/2024	144286	44,088	-	41,645
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS South	93.558	7/1/2023 - 6/30/2024	144282	66,011	-	52,225
Passed through County of Los Angeles - Workforce Development Aging and Community Services						

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

Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD1	93.558	7/1/2023 - 6/30/2024	2223-AJCC-EW	306,784	-	200,705
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work CalWORKS SD2	93.558	7/1/2023 - 6/30/2024	2223-AJCC-SL	94,000	-	54,106
Passed through County of Los Angeles Department of Public Social Services						
Employment Support Partnership - Refugee Employment & Acculturation Services - REAS SB 1232 Services	93.558	10/1/2023 - 10/31/2024	REAS23-001	53,598	-	33,172
Employment Support Partnership - Refugee Employment & Acculturation Services - REAS Services for Older Refugee	93.566	10/1/2023 - 10/31/2024	REAS23-001	29,770	-	13,537
Employment Support Partnership - Refugee Employment & Acculturation Services - REAS Family Stabilization	93.558	10/1/2023 - 10/31/2024	REAS23-001	107,195	-	67,003
Employment Support Partnership - Refugee Employment & Acculturation Services - Case Management RSS	93.566	10/1/2023 - 10/31/2024	REAS23-001	911,153	-	553,558
Employment Support Partnership Program - Employment Services SD5 - CSBG	93.569	1/1/2023 - 12/31/2023	5EMP2110JS	61,000	-	35,175
Employment Support Partnership Program - Employment Services SD5 - CSBG	93.569	1/1/2024 - 12/31/2024	5EMP2110JS	100,000	-	26,735
San Pedro - Emergency Sevices SD4 - CSBG	93.569	1/1/2023 - 12/31/2023	4EMG2110RU	69,000	-	12,582
San Pedro - Emergency Sevices SD4 - CSBG	93.569	1/1/2024 - 12/31/2024	4EMG2110RU	60,000	-	30,422
San Gabriel Region - Emergency Services SD1 - CSBG	93.569	1/1/2023 - 12/31/2023	1EMG2110RU	195,224	-	95,151
San Gabriel Region - Emergency Services SD1 - CSBG	93.569	1/1/2024 - 12/31/2024	1EMG2110RU	120,000	-	30,392
Passed through Global Refuge						
Angel's Flight - FY24 Home Studies and Post Release Services for Unaccompanied Alien Children	93.676	1/1/2024 - 12/31/2024	90ZU0622-01-00	778,572	-	267,325
Immigration - FY2024 Safe Release Support Services - Fingerprinting	93.676	4/1/2024 - 3/31/2025	90ZU0521-02	761,928	-	177,519
Passed through Lutheran Immigration and Refugee Services						
Angel's Flight - FY23 Home Studies and Post Release Services for Unaccompanied Alien Children	93.676	1/1/2023 - 12/31/2023	90ZU0361-03	550,169	-	213,061
Immigration - FY2023 Safe Release Support Services	93.676	4/1/2023 - 3/31/2024	358-23-00	746,943	-	544,053
Immigration - FY2023 Safe Release Support Services Extend	93.676	7/1/2023 - 6/30/2024	90ZU0439-02	100,000	-	93,075
Passed through State of California Department of Social Services						
El Santo Niño Adeste - Child Development Program	93.596	7/1/2023 - 6/30/2024	CCTR-3088	35,743	-	35,743

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, 2024

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
El Santo Niño Adeste - Child Development Program Passed through US Committee for Refugees and Immigrants	93.575	7/1/2023 - 6/30/2024	CCTR-3088	16,845	-	16,845
Employment Support Partnership - Aspire Child Trafficking Victim Assistance Program	93.598	9/30/2022 - 9/29/2027	90ZV0145-01-00	16,548	-	10,472
Employment Support Partnership - Trafficking Victim Assistance Program	93.598	9/30/2022 - 9/29/2027	90ZV0139-01-00	28,363	-	26,730
Passed through United States Conference of Catholic Bishops						
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	-	219,708
Angel's Flight - Safe Passages II - Home Study and Post Release Services	93.676	1/1/2024 - 12/31/2024	SPII-24-07	613,937	-	226,565
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					-	3,171,155

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, 2024

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 Westside Food Bank						
St. Roberts Center - Westside Food Bank	97.024	7/1/2023 - 6/30/2024	Award	\$ 6,843	\$ -	\$ 6,843
Passed through United Way of Los Angeles						
EFSP (FEMA) - Los Angeles	97.024	11/1/2021 - 12/31/2024	PHASE 39 LA	925,085	-	237,310
EFSP (FEMA) - Los Angeles	97.024	11/1/2021 - 12/31/2024	PHASE ARPAN LA	72,270	-	24,644
EFSP (FEMA) - Los Angeles	97.024	11/1/2021 - 12/31/2024	PHASE 40 LA	17,269	-	17,269
Passed through United Way of Ventura						
EFSP (FEMA) - Ventura	97.024	1/1/2021-12/31/2023	PHASE 40 VT	49,339	-	48,373
EFSP (FEMA) - Ventura	97.024	10/1/2022 - 12/31/2024	PHASE 41 VT	51,943	-	303
Passed through United Way of Santa Barbara						
EFSP (FEMA) - Santa Barbara	97.024	11/1/2021 - 12/31/2024	PHASE 40 SB	43,373	-	32,087
EFSP (FEMA) - Santa Barbara	97.024	10/1/2022 - 12/31/2024	PHASE 41 SB	43,400	-	5,949
TOTAL DEPARTMENT OF HOMELAND SECURITY					<u>-</u>	<u>372,778</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	21.027	7/1/2022 - 6/30/2024	ARP-EL-03	1,117,000	-	468,750
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	485,000	-	190,807
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	74,992	1,522,157
TOTAL DEPARTMENT OF THE TREASURY					<u>74,992</u>	<u>2,181,714</u>
TOTAL FEDERAL AWARDS					<u>536,100</u>	<u>12,352,169</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, 2024

<u>Federal, State Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
<b>STATE OF CALIFORNIA</b>						
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	7/1/2023 - 6/30/2024	AD-TLS-N-015-03	1,325,940	-	886,828
Elizabeth Ann Seton Crisis Housing Family SPA 8	N/A	7/1/2023 - 6/30/2024	AD-CH-CH-030-06	69,156	-	69,156
CA DEPARTMENT OF SOCIAL SERVICES						
Directly from CA Depart of Social Services						
El Santo Niño Adeste - Child Development Program	N/A	7/1/2023 - 6/30/2024	CCTR-3088	173,062	-	173,062
El Santo Niño Adeste - Child Development Program - SB140	N/A	7/1/2023 - 6/30/2024	Award	65,358	-	2,568
Employment Support Partnership - Enhanced Services for Asylees & Vulnerable Noncitizens - ESAVN	N/A	7/1/2022 - 6/30/2024	ESAVN22-002	4,887,750	-	1,584,964
Esperanza Immigrant Rights Project - Opportunities For Youth - OFY	N/A	10/15/2020 - 12/31/2024	OFY2020-CCLA-A-1	1,249,982	-	653,972
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	-	434,516
CA OFFICE OF EMERGENCY SERVICES						
Passed through Catholic Charities of California						
Ventura - Listos California Statewide Grant Program	N/A	6/1/2023 - 12/31/2024	LS22 02 1467	300,000	-	114,647
Ventura Santa Barbara & Los Angeles Counties - Listos California	N/A	6/1/2022 - 3/31/2024	LG21 01 1467	400,000	-	208,571
Santa Barbara & Ventura Counties - Disaster Case Manangement Program	N/A	1/14/2023 - 1/14/2025	DCMP DR-4683-CA	2,004,344	-	430,507
CA DEPARTMENT OF RESOURCES RECYCLING and RECOVERY						
Passed through City of Santa Maria						
Santa Maria - Services Operations & Maintenance of Edible Food Recovery Equipment	N/A	2/15/2024 - 2/14/2027	Agreement	65,832	-	64,186
TOTAL STATE OF CALIFORNIA					-	4,622,977

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, 2024

<u>Federal, State Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Term of Grant</u>	<u>Contract Number</u>	<u>Award</u>	<u>Passed Through to Subrecipients</u>	<u>Contract Expenditures</u>
<b>CALIFORNIA COUNTIES</b>						
LOS ANGELES COUNTY						
County of Los Angeles - Department of Health Services Good Shepherd - Intensive Case Management Services Permanent Supportive Housing ICMS	N/A	7/1/2023 - 6/30/2024	101-HFH-ICMS	231,825	-	231,825
Pass through Los Beach Unified School District San Pedro - Emergency Housing and Support Service	N/A	12/11/2023 - 6/30/2024	2324-0559-00	50,000		19,725
Pass-through program from Coalition for Humane Immigrant Rights (CHIRLA) Esperanza - Represent LA	N/A	2/27/2023 - 2/27/2025	Agreement	348,714		229,217
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	7/1/2023 - 6/30/2024	2223-AJCC-EW	112,000	39,983	63,095
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation-Invest SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	346,600	-	267,689
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	103,546	-	69,239
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	873,120	-	583,736
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	42,200	-	38,989
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth@Work - System Involved Youth SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	338,295	-	306,534
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth@Work GROW SD1	N/A	7/1/2023 - 6/30/2024	2223-AJCC-EW	92,400	-	47,801
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	71,000	9,963	19,148
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Probation-Invest SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	346,600	-	231,899
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Foster Youth SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	32,600	-	25,264

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards  
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Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Other Underserved Youth SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	243,400	-	188,538
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth @ Work Probation SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	14,600	-	5,022
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Youth@Work - System Involved Youth SD2	N/A	7/1/2023 - 6/30/2024	2223-AJCC-SL	94,800	-	70,568
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	7/1/2023 - 6/30/2024	144282	29,417	-	19,760
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - JJCPA South	N/A	7/1/2023 - 6/30/2024	144282	29,421	-	13,160
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY South	N/A	7/1/2023 - 6/30/2024	144282	172,306	-	135,984
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY South	N/A	7/1/2023 - 6/30/2024	144282	157,636	-	77,158
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY Central	N/A	7/1/2023 - 6/30/2024	144286	62,323	-	50,930
Passed through Community Partners - Safe Place for Youth The Landing - Community Capacity Building Services	N/A	7/1/2023 - 6/30/2024	Agreement	136,614	-	23,298
Passed through Harbor Interfaith Services						
St. Margaret Center - Coordinated Entry Systems Outreach Housing Navigation & Placement	N/A	7/1/2023 - 6/30/20024	Agreement	85,978	-	85,978
St. Margaret Center - Coordinated Entry Systems TAY Rapid Re- Housing	N/A	7/1/2023 - 6/30/2023	Agreement	74,407	-	74,407
St. Margaret Center - Time Limited Subsidies Adult SPA 8	N/A	1/1/2024 - 6/30/2024	Agreement	129,119	-	20,113
Elizabeth Ann Seton - Coordinated Entry System Families	N/A	7/1/2023 - 6/30/2024	Agreement	329,960	-	156,981
Passed through Los Angeles Homeless Services Authority						
Good Shepherd Center Bridge Housing Individual Adults SPA 4	N/A	7/1/2023 - 6/30/2024	AD-BH-BH-001-04	402,400	-	395,840
Good Shepherd Center Crisis Housing Individual Adults SPA 4	N/A	7/1/2023 - 6/30/2024	AD-CH-CG-001-05	365,600	-	365,600
Good Shepherd Center Enhanced Bridge Housing Older Adults SPA 4	N/A	7/1/2023 - 6/30/2024	AD-BH-EOA-005-04	461,040	-	409,622
Elizabeth Ann Seton Crisis Housing Family SPA 8	N/A	7/1/2023 - 6/30/2024	AD-CH-CH-030-06	760,716	-	758,563
Good Shepherd - Time Limited Subsidies - TLS	N/A	7/1/2023 - 6/30/2024	AD-TLS-N-077-01	441,980	-	441,277

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards  
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Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

Federal, State Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Term of Grant	Contract Number	Award	Passed Through to Subrecipients	Contract Expenditures
St. Margarets Center - County Pathway Home Adults SPA 8	N/A	8/1/2023 - 6/30/2024	AD-PW-HM-001-01	164,057	-	111,634
TOTAL LOS ANGELES COUNTY					49,946	5,538,594
TOTAL CALIFORNIA COUNTIES					<u>\$ 49,946</u>	<u>\$ 5,538,594</u>
<b>CALIFORNIA CITIES</b>						
BURBANK						
City of Burbank Parks and Recreation Administration						
Burbank - Day Labor	N/A	12/11/2022 - 12/10/2023	133938	\$ 117,193	\$ -	\$ 58,307
Burbank - Day Labor	N/A	12/11/2023 - 12/10/2024	133938	123,556	-	74,650
TOTAL BURBANK					<u>-</u>	<u>132,957</u>
COVINA						
Covina Housing Authority						
The McGill Street House - Transitional Housing Program for Families	N/A	7/1/2023 - 6/30/2026	Agreement	152,293	-	73,768
HAWTHORNE						
City of Hawthorne - Dept of Recreation and Community Services						
St. Margaret's Center Homeless Coordination Services	N/A	7/1/2023 - 6/30/2024	Agreement	80,000	-	80,000
INGLEWOOD						
City of Inglewood						
St. Margaret's Center - Homeless Services Coordinator Program	N/A	2/1/2023 - 6/30/2024	23-124	125,000	-	26,945

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards  
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Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
For the Year Ended June 30, 2024

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						
City of Los Angeles - Economic & Workforce Development Department						
Archdiocesan Youth Employment - CA for All LA RISE Youth Academy Central	N/A	7/1/2022 - 6/30/2024	141565	485,000	-	156,396
Archdiocesan Youth Employment - CA for All Early Childhood Education Students Advancement - South	N/A	7/1/2022 - 6/30/2024	141381	291,987	-	124,179
Archdiocesan Youth Employment - Small Business Corp Initiative South	N/A	6/30/2022 - 6/30/2024	141541	125,000	-	13,400
Archdiocesan Youth Employment Services - CA for All LA Community College City Pathways South	N/A	7/1/2022 - 5/1/2024	141310	1,117,296	-	355,607
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's Youth Program - Central	N/A	7/1/2023 - 6/30/2024	141831	27,097	-	27,313
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's Youth Program - South	N/A	7/1/2023 - 6/30/2024	144178	97,722	-	95,306
Archdiocesan Youth Employment Services - Los Angeles Reconnections Career Academy (LARCA) 2.0	N/A	7/1/2017 - 6/27/2024	131188	800,000	-	208,036
Archdiocesan Youth Employment Services -LA College Promise to Work Program - Central	N/A	7/1/2023 - 6/30/2024	144794	80,000	-	60,569
City of Los Angeles - Housing & Community Investment Department						
Good Shepherd Shelter - Domestic Violence Operations	N/A	7/1/2023 - 6/30/2024	C-138709	132,223	-	118,882
TOTAL LOS ANGELES					-	1,159,688
TOTAL CALIFORNIA CITIES					-	1,473,358
TOTAL GOVERNMENT GRANTS AND AWARDS					\$ 586,046	\$ 23,987,098

The accompanying notes to the Schedule of Expenditures of Federal, State, County and City Awards  
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Catholic Charities of Los Angeles, Inc.  
Schedule of Expenditures of Federal, State, County and City Awards  
All City of Los Angeles Awards - Passed Through and Direct  
For the Year Ended June 30, 2024

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 - 6/30/2024	141565	\$ 156,396	No	No	N/A
Archdiocesan Youth Employment - CA for All Early Childhood Education Students Advancement - South	N/A	7/1/2022 - 6/30/2024	141381	124,179	No	No	N/A
Archdiocesan Youth Employment - Small Business Corp Initiative South	N/A	6/30/2022 - 6/30/2024	141541	13,400	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	355,607	No	No	N/A
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's Youth Program - Central	N/A	7/1/2023 - 6/30/2024	141831	27,313	No	No	N/A
Archdiocesan Youth Employment Services - LA County WBL - Hire LA's Youth Program - South	N/A	7/1/2023 - 6/30/2024	144178	95,306	No	No	N/A
Archdiocesan Youth Employment Services - Los Angeles Reconnections Career Academy (LARCA) 2.0	N/A	7/1/2017 - 6/27/2024	13118	208,036	No	No	N/A
Archdiocesan Youth Employment Services -LA College Promise to Work Program - Central	N/A	7/1/2022 - 6/30/2024	144794	60,569	No	No	N/A
Good Shepherd Shelter - DV Shelter Operations CDBG	N/A	7/1/2023 - 6/30/2024	C-138709	118,882	No	No	N/A
From Department of Housing and Urban Development							
Good Shepherd Shelter - DV Shelter Operations CDBG	14.218	7/1/2023 - 6/30/2024	C-138709	91,520	No	No	N/A
From Department of Labor							
Archdiocesan Youth Employment Services - WIOA YouthSource System - South LA	17.259	7/1/2023 - 6/30/2024	143728	737,080	No	No	N/A
From Department of Health and Human Services							
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS Central	93.558	7/1/2023 - 6/30/2024	144286	41,645	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - CalWORKS South	93.558	7/1/2023 - 6/30/2024	144282	52,225	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	7/1/2023 - 6/30/2024	144282	19,760	No	No	N/A

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, 2024

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 - JJCPA South	N/A	7/1/2023 - 6/30/2024	144282	13,160	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY South	N/A	7/1/2023 - 6/30/2024	144282	135,984	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - SIY South	N/A	7/1/2023 - 6/30/2024	144282	77,158	No	No	N/A
Archdiocesan Youth Employment - County WBL LA Hire Youth Program - OUY Central	N/A	7/1/2023 - 6/30/2024	144286	<u>50,930</u>	No	No	N/A
<b>TOTAL AWARDS</b>				<b><u>\$ 2,379,150</u></b>			

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, 2024

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-EW	\$ 305,912
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - WIOA Title I Adult Program SD2			
JVS	17.258	2223-AJCC-SL	78,475
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	64,998
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	11,723
Total Department of Labor			<u>461,108</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	39,983
Jewish Vocational Services	N/A	2223-AJCC-SL	9,963
Archdiocesan Youth Employment Services - LA County One Stop Operator for the AJCC - Homeless Initiative SD2			
Total County of Los Angeles			<u>49,946</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	ARP-PRRR-03	74,992
Total Department of Treasury			<u>74,992</u>
<b>TOTAL GOVERNMENT SUB-RECIPIENTS</b>			<b><u>\$ 586,046</u></b>

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, 2024

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, 2024, 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 not to 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, 2024

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, 2024, 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	\$ 712,150
Food Distribution Cluster		
Emergency Food Assistance Program (Food Commodities)	10.569	<u>1,198,412</u>
Total Department of Agriculture		<u>1,910,562</u>
Department of Housing and Urban Development		
CDBG - Entitlement Grants Cluster		
Community Development Block Grants/Entitlement Grants	14.218	274,986
Emergency Solutions Grant Program	14.231	36,889
Continuum of Care Program	14.267	<u>710,610</u>
Total Department of Housing and Urban Development		<u>1,022,485</u>
Department of Labor		
WIOA Cluster		
WIOA Adult Program	17.258	1,503,363
WIOA Youth Activities	17.259	1,843,102
WIOA Dislocated Worker Formula Grants	17.278	<u>347,010</u>
Total Department of Labor		<u>3,693,475</u>



Catholic Charities of Los Angeles, Inc.  
Notes to Schedule of Expenditures of Federal, State, County and City Awards  
June 30, 2024

5. 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	\$ 542,507
Community Services Block Grant	93.569	230,457
Services to Victims of a Severe Form of Trafficking	93.598	<u>37,202</u>
		<u>810,166</u>
CCDF Cluster		
Child Care and Development Block Grant	93.575	16,845
Child Care Mandatory and Matching Funds of the Child Care and Development fund	93.596	<u>35,743</u>
Total CCDF Cluster		<u>52,588</u>
Refugee and Entrant		
Assistance–State/ReplacementDesignee-Administered Programs	93.566	567,095
Unaccompanied Alien Children Program	93.676	<u>1,741,306</u>
Total Department of Health and Human Services		<u>3,171,155</u>
Department of Homeland Security		
Emergency Food and Shelter National Board Program	97.024	<u>372,778</u>
Total Department of Homeland Security		<u>372,778</u>
Department of the Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>2,181,714</u>
Total Department of the Treasury		<u>2,181,714</u>
Total Expenditures of Federal Awards		<u>\$ 12,352,169</u>

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

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? Yes

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? Yes

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal AL Number</u>
Food Distribution Cluster	10.569
WIOA Cluster	17.258, 17.259, 17.278
Coronavirus State and Local Fiscal Recovery Funds	21.027

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

Auditee qualified as low-risk auditee? No

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

<b>Finding number:</b>	<b>2024-05</b>
Criteria:	Under ASC 958, Not-for-Profit Entities, Organizations are required to record promises-to-give in full on the date that the promise is made.
Condition:	The Organization received a pledge for \$3,000,000 that was to be paid in three annual installments of \$1,000,000 and has been recording the pledge as payments are received.
Cause:	Management improperly classified this gift as a conditional grant.
Effect or potential effect	Net assets and contribution revenue are misstated.
Recommendation:	Management should refamiliarize itself with the accounting guidance for contribution revenue.
Views of responsible officials:	We believe this to be a one-time event and do not expect anything like this in the future.

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

<b>Finding number:</b>	<b>2024-01</b>
AL number:	n/a
AL title:	n/a
Federal award identification number and year:	n/a
Name of federal agency:	n/a
Name of pass-through entity:	n/a
Repeat finding:	No
Criteria:	In accordance with 2 CFR §200.510(b), Organizations are required to prepare an accurate schedule of sources and uses of federal awards on the schedule of expenditures of federal awards.
Condition:	The schedule of expenditures of federal awards prepared by Catholic Charities was incorrectly compiled resulting in a significant amount of non-governmental funds being included on the schedule.
Cause:	Catholic Charities SEFA includes all of its government funding sources and is broken down by source e.g federal, state and local. During preparation, management reconciled the total SEFA to total government revenue. The error occurred because management did not reconcile the schedule by funding source total.
Effect or potential effect:	The schedule of expenditures of federal awards prepared by Catholic Charities management improperly included \$1,005,710 in expenditures of non-federal awards.
Questioned cost:	No questioned costs identified.
Recommendation:	Catholic Charities management should add a step to the SEFA preparation process for reconciling the SEFA to government funding source total per the general ledger.
Views of responsible officials:	Going forward Catholic Charities will add a schedule that reconciles the SEFA by funding source to the general ledger accounts.

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

**Finding number:** 2024-02

AL number: 17.258, 17.259 and 17.278

AL title: WIOA Cluster

Federal award identification number and year: n/a

Name of federal agency: U.S. Department of Labor

Name of pass-through entity: County of Los Angeles - Workforce Development Aging and Community Services; City of Los Angeles - Economic and Workforce Development Department

Repeat finding: No

Criteria: Catholic Charities is required to submit monthly reports to the City of Los Angeles and County of Los Angeles within 15 days of month end.

Condition: We tested four months of reporting and noted that reporting in two of the four months were not submitted timely.

Cause: Catholic Charities lacked sufficient accounting resources to submit the monthly reports on a timely basis.

Effect or potential effect: Catholic Charities was not in compliance with the Reporting compliance requirement.

Questioned cost: No questioned costs identified.

Recommendation: Management should ensure that timely reporting is prioritized and bring in temporary assistance as needed.

Views of responsible officials: This was the result of being understaff during this period. Priorities were determined and unfortunately these reports were delayed. Sufficient staff has been hired since this occurred and I don't see this as a problem going forward.

**Finding number:** 2024-03

AL number: 21.027

AL title: Coronavirus State and Local Fiscal Recovery Funds

Federal award identification number and year: n/a

Name of federal agency: U.S. Department of Treasury

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

Name of pass-through entity:	County of Los Angeles - Workforce Development Aging and Community Services
Repeat finding:	No
Criteria:	Catholic Charities is required to submit monthly reports to the County of Los Angeles within 15 days of month end.
Condition:	We tested three months of reporting and noted that reporting for all three months were not submitted timely.
Cause:	Catholic Charities lacked sufficient accounting resources to submit the monthly reports on a timely basis.
Effect or potential effect:	Catholic Charities was not in compliance with the Reporting compliance requirement.
Questioned cost:	No questioned costs identified.
Recommendation:	Management should ensure that timely reporting is prioritized and bring in temporary assistance as needed.
Views of responsible officials:	This was the result of being understaff during this period. Priorities were determined and unfortunately these reports were delayed. Sufficient staff has been hired since this occurred and I don't see this as a problem going forward.

**Finding number:** 2024-04

AL number: 10.569

AL title: Emergency Food Assistance Program (Food Commodities)

Federal award identification number and year: n/a

Name of federal agency: Department of Agriculture

Name of pass-through entity: Food Bank of Southern California

Repeat finding: No

Criteria: Catholic Charities is required to conduct at least monthly inventory of USDA foods.

Condition: We tested all 12 food distribution locations and two of the locations were unable to provide evidence of inventory work performed for the month of June 2024.

Cause: Catholic Charities staff were unaware of the requirement to perform at least monthly inventory of USDA foods.

Catholic Charities of Los Angeles, Inc.  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS **(continued)**

Effect or potential effect:	Catholic Charities was not in compliance with the requirement to at least monthly inventory of USDA foods.
Questioned cost:	No questioned costs identified.
Recommendation:	Management should ensure that staff at the food distribution locations are aware of the compliance requirements and provide additional training as deemed necessary. Inventory processes and internal controls can be tailored to the nature and size of the location receiving and distributing the food resources.
Views of responsible officials:	Management will review monthly inventory reports for each shelter going forward.

Catholic Charities of Los Angeles, Inc.  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2024

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.

We have audited the financial statements of Catholic Charities of Los Angeles, Inc. ("Catholic Charities") as of and for the year ended June 30, 2024, and have issued our report thereon dated March 5, 2025, 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, 2024, 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".

Los Angeles, California

March 5, 2025

APPENDIX A  
CHILD CARE SUPPLEMENTAL INFORMATION

Catholic Charities of Los Angeles, Inc.  
General Information  
For the Year Ended June 30, 2024

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-3088
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	(213) 251-3400
El Santo Niño Community Center's Number	(213) 748-9006
Period Covered by Examination	July 1, 2023 through June 30, 2024
Number of Days of Operation of Agency	251
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 3088  
For the Year Ended June 30, 2024

		Child Care and Development Block Grant Center CCTR-3088	Non- Reimbursable	Total Reimbursable	Total Non- Reimbursable
<b>1000</b>	<b>Certified Salaries</b>				
1100	Teacher's salaries	84,074	-	84,074	-
1200	Administrators salaries	-	-	-	-
1300	Supervisors salaries	48,941	-	48,941	-
1400	Other certified salaries	-	-	-	-
<b>2000</b>	<b>Classified Salaries</b>				
2100	Instructional aide's salaries	-	-	-	-
2300	Clerical and other office personnel salaries	-	-	-	-
2400	Maintenance/operations salaries	-	-	-	-
2500	Food service salaries	-	-	-	-
<b>3000</b>	<b>Employee Benefits</b>				
3300	Social Security (old age, survivor's disability)	10,002	-	10,002	-
3400	Health and welfare benefits	9,992	-	9,992	-
3500	State Unemployment Benefits	905	-	905	-
3600	Workers' compensation insurance	5,504	-	5,504	-
3900	Other benefits	1,720	-	1,720	-
<b>4000</b>	<b>Books, Supplies and Equipment</b>				
4200	Books Other than Text Books	-	-	-	-
4300	Instructional material and supplies	8,778	-	8,778	-
4600	Pupil transportation supplies	-	-	-	-
4710	Food	185	-	185	-
4720	Other food services supplies	-	-	-	-
<b>5000</b>	<b>Services/Other Operating Expenses</b>				
5100	Contracts for personnel services	10,848	-	10,848	-
5200	Travel, conferences, and other	1,534	-	1,534	-
5400	Insurance	6,230	-	6,230	-
5500	Utilities and waste collections	-	-	-	-
5600	Contracts, rents and leases	2,000	-	2,000	-
5700	Legal, election and audit	1,215	-	1,215	-
5800	Other services and operating expenses	34,995	10	34,995	10
<b>6000</b>	<b>Capital Outlay</b>				
6200	Building and improvements of building	-	-	-	-
6400	Equipment (program-related)	-	-	-	-
	START-UP/CLOSE-DOWN EXPENSES	-	-	-	-
	DEPRECIATION OR USE ALLOWANCE	-	-	-	-
	INDIRECT COST	22,683	7,386	22,683	7,386
	<b>Total of reimbursable and non-reimbursable expenditures</b>	<u>\$ 249,606</u>	<u>\$ 7,396</u>	<u>\$ 249,606</u>	<u>\$ 7,396</u>

Catholic Charities of Los Angeles, Inc.  
Adeste Child Development Program  
Schedule of Claimed Administrative Costs  
For the Year Ended June 30, 2024

	Child Care and Development Block Grant Center CCTR-3088	Total CDSS
Claimed Administrative Costs		
Salaries	\$ -	\$ -
Employee benefits	-	-
Books and Supplies	-	-
Services and other operating expense	1,215	1,215
Depreciation on Non-CDSS-funded assets used in program	-	-
Indirect costs	<u>22,683</u>	<u>22,683</u>
	<u>\$ 23,898</u>	<u>\$ 23,898</u>

Catholic Charities of Los Angeles, Inc.  
Adeste Child Development Program  
Combining Statement of Activities  
For the Year Ended June 30, 2024

	CCTR-3088	Non- Reimbursable CCTR-3088	Total CDSS CD Contracts	Non-CDSS Programs	Eliminating Entries	Total
Revenue and support						
Government contracts	\$ 228,218	\$ -	\$ 228,218	\$ 23,758,879	\$ -	\$ 23,987,097
Unrestricted contributions and other income	21,388	7,396	28,784	2,514,754	-	2,543,538
Interest income	-	-	-	214,207	-	214,207
Total revenue and support	<u>249,606</u>	<u>7,396</u>	<u>257,002</u>	<u>26,487,840</u>	<u>-</u>	<u>26,744,842</u>
Expenses						
Provider payments	-	-	-	-	-	-
Salaries	133,015	-	133,015	20,077,482	-	20,210,497
Employee benefits	28,123	-	28,123	4,911,645	-	4,939,768
Books and supplies	8,963	-	8,963	1,132,728	-	1,141,691
Rents and leases	2,000	-	2,000	882,036	-	884,036
Other operating expenses	54,822	10	54,832	28,138,837	(219,676)	27,973,993
Building repairs and maintenance	-	-	-	480,975	-	480,975
Depreciation	-	-	-	721,443	-	721,443
In-kind contribution expense	-	-	-	10,472,609	-	10,472,609
General, administrative, and indirect	<u>22,683</u>	<u>7,386</u>	<u>30,069</u>	<u>4,878,517</u>	<u>(4,908,586)</u>	<u>-</u>
Total expenses	<u>249,606</u>	<u>7,396</u>	<u>257,002</u>	<u>71,696,272</u>	<u>5,128,262</u>	<u>66,825,012</u>
Changes in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,208,432)</u>	<u>\$ 5,128,262</u>	<u>\$ (40,080,170)</u>

Catholic Charities of Los Angeles, Inc.  
Adeste Child Development Program  
Schedule of Claimed Equipment Expenditures  
For the Year Ended June 30, 2024

	Child Development Program <u>CCTR-3088</u>
Unit Cost Under \$7,500	\$ -
Unit Cost Over \$7,500 With CDSS Approval	-
Unit Cost Over \$7,500 Without CDSS Approval	<u>-</u>
Total Equipment Expenditures	<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, 2024

	Child Development Program <u>CCTR-3088</u>
Unit cost under \$10,000	\$ -
Unit cost over \$10,000 with CDSS approval	-
Unit cost over \$10,000 without CDSS approval	<u>-</u>
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, 2024

1. No interest expense was claimed to a child development contract for the year ended June 30, 2024.
2. Related party rent expense in the amount of \$2,000 was claimed to a child development contract for the year ended June 30, 2024. 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, 2024.

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, 2024
Contract Number*	CCTR-3088
Vendor Code*	T385

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

**Section 1 - Number of Counties Where Services are Provided**

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):\* 1
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):\* 0
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):\* 0
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):\* 0
- Total enrollment and attendance forms to attach: 1

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	7,762	577	8,339	6,374.5910
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	7,762	577	8,339	N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	251		251	N/A

\*Indicates field is required.

Full Name of Contractor **Catholic Charities of Los Angeles Inc**Contract Number **CCTR-3088****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)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children*	0		
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other: Foundation	0	21,388	21,388
<b>Total Revenue (*Waived Family Fees Not Included)</b>		<b>21,388</b>	<b>21,388</b>

Comments:

Full Name of Contractor **Catholic Charities of Los Angeles Inc**Contract Number **CCTR-3088****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	122,013	11,002	133,015
2000 Classified Salaries			
3000 Employee Benefits	25,402	2,721	28,123
4000 Books and Supplies	8,274	689	8,963
5000 Services and Other Operating Expenses	38,707	18,115	56,822
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)	14,414	8,269	22,683
<b>Total Reimbursable Expenses</b>	<b>208,810</b>	<b>40,796</b>	<b>249,606</b>
Total Administrative Cost (included in Section 4 above)	19,583	4,315	23,898
Total Staff Training Cost (included in Section 4 above)	1,534	0	1,534

Approved Indirect Cost Rate: **10% %**☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Catholic Charities of Los Angeles Inc**Contract Number **CCTR-3088****Section 5 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Fundraising	0	7,396	7,396
Other:			
<b>Total Supplemental Revenue</b>		<b>7,396</b>	<b>7,396</b>

**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		10	10
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs		7,386	7,386
Non-Reimbursable Supplemental Expenses			
<b>Total Supplemental Expenses</b>		<b>7,396</b>	<b>7,396</b>

Full Name of Contractor **Catholic Charities of Los Angeles Inc**Contract Number **CCTR-3088****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)	7,762	577	8,339
Days of Operation	251		251
Days of Attendance (including MHCS)	7,762	577	8,339
Restricted Program Income			
Transfer from Reserve			
Family Fees Collected for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	208,810	40,796	249,606
Total Administrative Cost	19,583	4,315	23,898
Total Staff Training Cost	1,534		1,534
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS) **6,374.5910**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): **Yes**

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

**Yes**

Include any comments in the comments box on page 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 **CCTR-3088**Vendor Code **T385**Full Name of Contractor **CATHOLIC CHARITIES OF LOS ANGELES**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				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.5455	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				1.1401	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older One-half-time				0.6334	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	134		134	1.5400	206.3600
Exceptional Needs One-half-time	343		343	0.9754	334.5622

Full Name of Contractor **CATHOLIC CHARITIES OF LOS ANGELES**Contract Number **CCTR-3088**

	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				1.2980	
Dual Language Learner Full-time	1,744	86	1,830	1.1000	2,013.0000
Dual Language Learner One-half-time	5,541	491	6,032	0.6334	3,820.6688
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.6334	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.2225	
<b>Total Certified Days of Enrollment</b>	<b>7,762</b>	<b>577</b>	<b>8,339</b>	<b>N/A</b>	<b>6,374.5910</b>
<b>Days of Attendance</b>	<b>7,762</b>	<b>577</b>	<b>8,339</b>	<b>N/A</b>	<b>N/A</b>

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.