

**CATHOLIC CHARITIES, INC.**  
Jackson, Mississippi

**Audited Financial Statements**  
Year Ended June 30, 2015  
(With Summarized Financial Information  
for the Year Ended June 30, 2014)

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Catholic Charities, Inc.  
Jackson, Mississippi

### Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Charities, Inc. (the "Organization") (a nonprofit corporation) which comprise the statement of financial position as of June 30, 2015, the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2015 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.

## Report on Summarized Comparative Information

We have previously audited the Organization's 2014 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 12, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information 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 audits 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 November 19, 2015, on our consideration of the Organization'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 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 the Organization's internal control over financial reporting and compliance.



Ridgeland, Mississippi  
November 19, 2015

**CATHOLIC CHARITIES, INC.**  
 Statements of Financial Position  
 June 30, 2015 and 2014

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
Current assets		
Cash	\$ 86,086	\$ 3,869
Grants receivable (Note 5)	944,412	849,947
Pledges receivable, current portion (Note 2)	56,094	71,010
Accounts receivable, other	-	15,693
Designated funds on deposit in Catholic Diocese of Jackson Deposit and Loan Fund	28,828	26,027
Savings deposit in Catholic Diocese of Jackson Deposit and Loan Fund (Note 7)	-	262,318
Prepaid expenses	2,877	66,445
Total current assets	1,118,297	1,295,309
Noncurrent assets		
Property and equipment, at cost less accumulated depreciation of \$463,344 in 2015 and \$448,025 in 2014 (Note 3)	34,276	49,595
Pledges receivable, net of discount, allowance and current portion (Note 2)	53,536	67,293
Endowment deposits in the Catholic Diocese of Jackson Foundation	67,973	67,390
Total noncurrent assets	155,785	184,278
Total assets	\$ 1,274,082	\$ 1,479,587
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Excess of outstanding checks over bank balance	\$ 1,591	\$ 178,348
Accounts payable and accrued expenses	416,514	308,131
Accrued salaries	40,836	50,870
Advance from Catholic Diocese of Jackson Deposit and Loan Fund (Note 7)	85,930	-
Total current liabilities	544,871	537,349
Net assets (deficit)		
Unrestricted	(228,427)	143,380
Temporarily restricted (Note 9)	889,665	731,468
Permanently restricted (Note 9)	67,973	67,390
Total net assets	729,211	942,238
Total liabilities and net assets	\$ 1,274,082	\$ 1,479,587

See accompanying notes.

**CATHOLIC CHARITIES, INC.**  
 Statements of Activities  
 Year Ended June 30, 2015  
 (With Comparative Totals for the Year Ended June 30, 2014)

	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total All Funds	
				2015	2014
Public support and revenue					
Public support					
Received directly					
Contributions	\$ 762,685	\$ 205,597	\$ -	\$ 968,282	\$ 1,029,239
Bequest and memorials	47,672	-	-	47,672	198,733
Donated services	139,968	-	-	139,968	155,863
	950,325	205,597	-	1,155,922	1,383,835
Grants from governmental and private agencies	2,902,077	3,280,508	-	6,182,585	5,894,423
Total public support	3,852,402	3,486,105	-	7,338,507	7,278,258
Revenue					
Program service fees	994,119	9,676	-	1,003,795	889,656
Interest income	1,198	-	583	1,781	8,109
Total revenue	995,317	9,676	583	1,005,576	897,765
Net assets released from restrictions – satisfaction of program restrictions	3,337,584	(3,337,584)	-	-	-
Total public support and revenue	8,185,303	158,197	583	8,344,083	8,176,023
Expenses					
Program services					
Parish-Based Ministries	295,944	-	-	295,944	397,757
Adoptions/Maternity/Foster Care	128,713	-	-	128,713	128,253
Solomon Counseling Center/ Family Ministries	394,069	-	-	394,069	430,172
Unaccompanied Refugee Minor	1,229,930	-	-	1,229,930	1,240,134
Domestic Violence Services	1,072,884	-	-	1,072,884	1,030,458
Rape Crisis Center	251,565	-	-	251,565	236,378
Guardian Shelter/RCC	751,614	-	-	751,614	820,595
Natchez Services	89,247	-	-	89,247	108,042
Children's Mental Health Services	2,009,049	-	-	2,009,049	1,977,012
Alcohol/Drug Abuse/Born Free/ New Beginnings	563,761	-	-	563,761	556,435
Disaster Preparedness	-	-	-	-	55,586
Northeast Services	46,503	-	-	46,503	69,320
Veterans Services	504,084	-	-	504,084	165,601
Total program services	7,337,363	-	-	7,337,363	7,215,743
Supporting services					
Management and general	926,210	-	-	926,210	955,311
Fundraising	293,537	-	-	293,537	308,241
Total supporting services	1,219,747	-	-	1,219,747	1,263,552
Total expenses	8,557,110	-	-	8,557,110	8,479,295
Change in net assets	(371,807)	158,197	583	(213,027)	(303,272)
Net assets at beginning of year	143,380	731,468	67,390	942,238	1,245,510
Net assets (deficit) at end of year	\$ (228,427)	\$ 889,665	\$ 67,973	\$ 729,211	\$ 942,238

See accompanying notes.

CATHOLIC CHARITIES, INC.  
 Statements of Functional Expenses  
 Year Ended June 30, 2015  
 (With Comparative Totals for the Year Ended June 30, 2014)

	Program Services													Supporting Services			Total Expenses	
	Parish Based Ministries	Adoption/Maternity/Foster Care	Solomon Counseling Center & Family Ministries	Unaccompanied Refugee Minor	Domestic Violence Services	Rape Crisis Center	Guardian Shelter/RCC	Natchez Services	Children's Mental Health Services	Alcohol/Drug Abuse/Born Free/New Beginnings	Northeast Services	Veteran Services	Total	Management and Fund Raising		2015	2014	
														General				
Salaries	\$ 136,810	\$ 78,712	\$ 253,373	\$ 636,628	\$ 492,149	\$ 134,615	\$ 388,652	\$ 36,682	\$ 1,036,916	\$ 273,053	\$ 26,908	\$ 223,273	\$ 3,717,771	\$ 558,723	\$ 94,142	\$ 4,370,636	\$ 4,345,941	
Payroll taxes	11,354	6,068	18,724	51,258	38,194	10,269	30,950	2,785	81,660	21,741	2,287	17,980	293,270	43,946	7,699	344,915	347,278	
Employee benefits	24,756	22,135	54,212	124,202	143,391	25,328	110,186	7,580	260,150	73,268	845	39,602	885,655	106,430	13,156	1,005,241	931,614	
Supplies and literature	5,498	1,376	6,399	12,293	11,276	5,617	25,283	1,087	26,306	16,245	994	3,310	115,684	14,596	12,867	143,147	187,618	
Telephone	3,424	1,299	1,222	10,736	12,355	1,667	8,115	3,577	16,049	1,408	1,594	7,364	68,810	3,845	2,575	75,230	77,642	
Conferences, conventions and meetings	6,072	1,207	3,201	11,064	833	1,301	6,349	-	33,523	1,654	25	148	65,377	3,683	109,215	178,275	237,075	
Subsistence, housing, medical and related subsidies	49,894	-	1,687	204,255	53,688	-	53,212	31,257	255,517	17,437	8,520	169,908	845,375	-	-	845,375	773,680	
Equipment purchases	2,700	-	1,479	7,891	23,275	-	19,145	675	28,765	19,935	-	2,943	106,808	950	894	108,652	51,268	
Occupancy	19,562	10,113	35,729	114,393	151,614	9,675	51,222	1,738	88,530	71,909	1,887	14,369	570,741	80,614	14,736	666,091	633,020	
Professional fees	17,749	1,065	11,490	18,618	45,286	794	3,036	875	81,999	28,935	120	5,602	215,569	87,015	6,169	308,753	308,006	
Transportation and travel	9,721	3,193	1,672	27,119	20,551	2,621	12,697	-	40,657	25,886	1,893	16,309	162,319	5,927	3,066	171,312	219,710	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,326	
Repairs and maintenance	-	-	-	706	33,108	128	9,730	567	33,813	5,911	1,331	-	85,294	5,021	786	91,101	83,888	
Printing	3,640	769	4,705	6,914	4,007	1,260	3,286	1,919	6,927	3,417	99	3,276	40,219	5,499	6,220	51,938	56,767	
Promotion and public relations	3,527	2,364	176	3,853	9,200	-	-	252	13,670	-	-	-	33,042	6,670	1,445	41,157	47,948	
Donated goods and services	-	-	-	-	32,274	58,290	29,004	-	-	-	-	-	119,568	-	20,400	139,968	155,863	
<b>Total expenses before depreciation</b>	<b>294,707</b>	<b>128,301</b>	<b>394,069</b>	<b>1,229,930</b>	<b>1,071,201</b>	<b>251,565</b>	<b>750,867</b>	<b>88,994</b>	<b>2,004,482</b>	<b>560,799</b>	<b>46,503</b>	<b>504,084</b>	<b>7,325,502</b>	<b>922,919</b>	<b>293,370</b>	<b>8,541,791</b>	<b>8,465,644</b>	
Depreciation of property and equipment	1,237	412	-	-	1,683	-	747	253	4,567	2,962	-	-	11,861	3,291	167	15,319	13,651	
<b>Totals</b>	<b>\$ 295,944</b>	<b>\$ 128,713</b>	<b>\$ 394,069</b>	<b>\$ 1,229,930</b>	<b>\$ 1,072,884</b>	<b>\$ 251,565</b>	<b>\$ 751,614</b>	<b>\$ 89,247</b>	<b>\$ 2,009,049</b>	<b>\$ 563,761</b>	<b>\$ 46,503</b>	<b>\$ 504,084</b>	<b>\$ 7,337,363</b>	<b>\$ 926,210</b>	<b>\$ 293,537</b>	<b>\$ 8,557,110</b>	<b>\$ 8,479,295</b>	

See accompanying notes.



**CATHOLIC CHARITIES, INC.**  
 Statements of Cash Flows  
 Years Ended June 30, 2015 and 2014

	<b>2015</b>	<b>2014</b>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ (213,027)	\$ (303,272)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	15,319	13,651
Changes in assets and liabilities		
Grants receivable	(94,465)	(205,075)
Pledges receivable	28,673	(38,562)
Accounts receivable, other	15,693	(11,794)
Deposits and other assets	(583)	(335)
Prepaid expenses	63,568	(26,205)
Accounts payable and accrued expenses	(68,374)	105,970
Accrued salaries	(10,034)	11,027
Deferred income	-	(21,341)
Net cash used in operating activities	(263,230)	(475,936)
<b>Cash flows from investing activities</b>		
Deposit to Catholic Diocese of Jackson Deposit and Loan Fund	(2,801)	(769)
Net, Savings Fund withdrawals from Catholic Diocese of Jackson Deposit and Loan Fund	262,318	504,761
Purchase of property and equipment	-	(28,046)
Net cash provided by investing activities	259,517	475,946
<b>Cash flows from financing activities</b>		
Advance from Catholic Diocese of Jackson Deposit and Loan Fund	85,930	-
Net cash provided by (used in) financing activities	85,930	-
Net increase in cash	82,217	10
Cash at beginning of year	3,869	3,859
Cash at end of year	\$ 86,086	\$ 3,869

See accompanying notes.

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1. Nature of Operations and Summary of Significant Accounting Policies**

Nature of Operations

Catholic Charities, Inc. (the "Organization") is a Mississippi not-for-profit corporation established in 1963 as the social service agency of the Catholic Diocese of Jackson. The mission of the Organization is multi-faceted and includes direct service, advocacy and public consciousness raising. Services are provided for all people regardless of religious affiliation, race, color or country of origin.

Basis of Accounting

The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby, revenue is recognized when earned and expenses are recognized when incurred.

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 958-205, *Presentation of Financial Statements*. Under ASC Topic 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted net assets are funds that are not subject to donor-imposed stipulations.

Temporarily restricted net assets are funds whose use by the Organization have been limited by donor stipulations that limit the use of the contributed assets to (a) later periods or after specific dates (time restrictions), (b) specific purposes (purpose restrictions) or (c) both.

Permanently restricted net assets represent endowment funds which are subject to the restriction of donors that the principal be invested in perpetuity and only the income be utilized.

Summarized Financial Information

The financial statements include prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a complete presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 during the reporting period. Actual results could differ from those estimates.

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1. Continued**

Cash and Cash Equivalents

The Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Grants Receivable

Grants receivable represents amounts owed to the Organization for costs incurred under federal state and private grant contracts which are reimbursable to the Organization. Grants receivable are reported at net realizable value. Due to the nature of grants receivable and because historical losses related to grants receivable have been insignificant, the direct write-off method is used to account for uncollectible amounts.

Pledges Receivable

Unconditional promises to give ("pledges") that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated cash flows. The discounts on these amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Unconditional promises to give are recorded as receivables and revenues. Conditional promises to give are not included as support until the conditions are substantially met. Due to the nature of the pledges receivable and management's experience on the collection of pledges receivables, an allowance for doubtful accounts has been established. On a continuing basis, receivables are analyzed and, when determined to be collectible, are written off through a charge against revenue.

Property and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Maintenance and repairs are expensed in the period incurred; major renewals and betterments are capitalized. When items of property are sold or retired, the related costs are removed from the accounts and any gain or loss is included in income. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Depreciation expense was \$15,319 and \$13,651 for the years ended June 30, 2015 and 2014, respectively.

Asset Impairments

In accordance with the accounting standards on accounting for the impairment or disposal of long-lived assets, the Organization reviews for the impairment of long-lived assets whenever events or circumstances indicate that the carrying value of an asset may not be recoverable. An impairment loss is recognized when the estimated future undiscounted cash flows is less than the carrying amount of the asset. No impairment losses were recognized in 2015 and 2014.

Net Assets

Restricted net assets are those which have been restricted by individuals or entities outside of the Organization. The restriction may be temporary or permanent, depending upon the terms of the funding source. When a restriction expires, that is, when a stipulated time restriction ends or

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1. Continued**

purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction. The unrestricted net asset category contains assets and contributions or grants that are not restricted by donors or grantors or for which restrictions have expired. Board designated net assets are certain unrestricted net assets designated by the Board for future use by specific programs.

Revenue Recognition

Contributions, including unconditional promises to give, are recognized as revenues in the period received. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

The Organization reports gifts of long-lived assets as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used are reported as restricted support. Absent explicit donor stipulations about how these long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributions of services are recognized if the services received (a) create or enhance nonfinancial 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. Contributed services are reported in the accompanying financial statements at the estimated fair value of the services received.

Certain federal and state grants are considered to be for the purchase of goods and services and therefore are deemed to be exchange transactions rather than contributions. Accordingly, such grant revenue is recognized as goods are provided or services are rendered.

Program service fees represent fees charged to clients and are recognized as services are rendered.

Functional Allocation of Expenses

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

Income Taxes

The Organization is a not-for-profit corporation and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.

Reclassification

Certain items in the June 30, 2014 financial statements have been reclassified to conform to the June 30, 2015 financial statement presentation. These reclassifications had no effect on previously reported net assets.

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 2. Pledges Receivable**

As a result of the Journey of Hope, the Organization had pledges receivable at June 30, 2015 as follows:

Receivable in less than one year	\$	56,094
Receivable in one to five years		108,640
Total pledges receivable		164,734
Less discounts to net present value at 5.5 percent and allowance for doubtful accounts of \$12,799 and \$42,305, respectively		55,104
Net pledges receivable	\$	109,630

**Note 3. Property and Equipment**

A summary of property and equipment at June 30 follows:

	2015	2014
Building improvements	\$ 45,125	\$ 45,125
Furniture and equipment	452,495	452,495
	497,620	497,620
Less accumulated depreciation	463,344	448,025
Total	\$ 34,276	\$ 49,595

**Note 4. Donated Services**

During the years ended June 30, 2015 and 2014, the Organization received the use of facilities for which rent would have totaled \$49,404 per year. The Organization also received the services of social work interns who volunteered time along with individuals who donated miscellaneous goods to Domestic Violence Services, Northeast Services and the Rape Crises Center totaling \$90,564 in 2015 and \$106,459 in 2014. The total of these amounts is reflected in the accompanying statements of activities as donated services revenue and in-kind expenses within the applicable program.

**Note 5. Grants from Governmental and Private Agencies**

During the years ended June 30, 2015 and 2014, the Organization was the recipient of governmental and private grants totaling approximately \$6,200,000 and \$5,900,000, respectively, to fund twenty-one of its programs.

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

**Note 5. Continued**

The receivables from the grants related to the program services were as follows at June 30:

	2015	2014
HIV Early Intervention Services	\$ 5,807	\$ 6,062
Adoption	41,942	42,681
Born Free/New Beginnings	99,672	55,172
Disaster Assistance	-	24,569
Domestic Violence Services	245,451	173,566
Guardian Shelter and Rape Crisis Center	102,340	100,030
Hope Haven Inpatient	63,263	52,859
Hope Haven Outpatient	56,918	25,516
Migrant Services Center	200	-
Natchez Services	-	10,500
Northeast Services	-	111
Office of Family Ministry	-	15,741
Parish Social Ministry	-	34,606
Parish Health Ministry	-	403
Solomon Counseling Center	21,652	49,976
Therapeutic Foster Care	104,620	67,005
Unaccompanied Refugee Minors	140,394	112,029
Veteran's Services	57,284	31,159
Management and General	4,869	47,962
	<u>\$ 944,412</u>	<u>\$ 849,947</u>

Because the above grants offer valuable program services, it is the intention of the management of the Organization, subject to the availability of governmental and private funds, to participate in similar grants in the future.

**Note 6. Leases**

The Organization leases buildings and equipment under operating leases that expire at various dates through 2018. The leases require the Organization to pay maintenance, insurance, taxes and other expenses in addition to the minimum rental. Rent expense under both cancelable and noncancelable operating leases including donated rental facilities totaled \$620,373 in 2015 and \$586,410 in 2014.

At June 30, 2015, the aggregate annual rental payments due under noncancelable operating leases, with initial or remaining terms of one year or more, were as follows:

2016	\$ 302,186
2017	50,151
2018	13,702
2019	8,846
2020	4,293
	<u>\$ 379,178</u>

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 7. Catholic Diocese of Jackson Deposit and Loan Fund**

The Organization receives advances from the Catholic Diocese of Jackson (the "Diocese") Deposit and Loan Fund to provide working capital for operations when needed. At June 30, 2015, the advance received totaled \$85,930. The advance was unsecured.

At June 30, 2014, the Organization was not indebted to the Diocese and the Deposit and Loan Fund was in a deposit position. The Organization had a savings deposit balance of \$262,318 at June 30, 2014. The amounts invested in the Diocese at June 30, 2014 were not insured by the FDIC. The Organization did not experience any losses on these deposits.

**Note 8. Retirement Plan**

The Organization participates with the Diocese in the Pension Plan for Employees of the Catholic Diocese of Jackson (the "Plan"), which is a multi-employer defined benefit plan. The Plan is an insured non-contributory plan that covers lay employees who have attained the age of 21 and completed one year of service. Effective June 30, 2014, the Diocese closed the Plan to new participants and froze the benefit accruals of all participants. The risks of participating in multi-employer plans are different from single-employer plans in the following aspects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the Plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- If the an employer chooses to stop participating in some of its multi-employer plans, the employer may be required to pay those plans an amount based on the underfunded status of the Plan, referred to as a withdrawal liability.

Employees are fully vested after seven years of service based on a graduated vesting schedule and the normal retirement age is defined as the employee's 65<sup>th</sup> birthday, but the Plan also provides for early retirement, disability and death benefits. Benefits are provided through an insurance contract and are based on years of service and average monthly earnings. Funding is accomplished through annual actuarially determined employer contributions based on the anticipated funding of employees' pension benefits spread over the period from their dates of employment to their dates of retirement.

The Plan has total assets of \$6,783,079 as of June 30, 2015. A contribution payable of \$277,775 was expensed and recorded as a liability by the Organization for the year ended June 30, 2015. A contribution of \$313,183 was expensed and paid by the organization for the year ended June 30, 2014. The Plan's accumulated benefit obligation totaled \$11,575,120 for the year ended June 30, 2015. The financial health of the multiemployer pension plan is indicated by the zone status, as defined by the Pension Protection Act of 2006, which represents the funded status of the Plan as certified by the Plan's actuary. Plans in the red zone are less than 65 percent funded, the yellow zone are between 65 percent and 80 percent funded and the green zone are at least 80 percent funded. The current zone is red. Because the Plan is a church plan and is not subject to ERISA requirements, a funding improvement plan is not required.

**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 8. Continued**

Effective July 1, 2014, the Organization established a defined contribution 401(k) plan ("the 401(k) Plan"). The 401(k) Plan covers all full time employees except Relief Staff. The Organization matches 100% of the elective contributions not to exceed 4% of compensation received during the plan year. In addition, the Organization makes an employer base contribution equal to 2% of compensation for the plan year. Participants must be at least 21 year of age and must have completed one year of service or at least 501 hours of service within that twelve-month period to receive employer base contributions and employer matching contributions. The 401(k) Plan offers both pre-tax and Roth options. For the year ended June 30, 2015, employer contributions of \$141,527 were made to the 401(k) Plan.

**Note 9. Restrictions on Net Assets**

The Organization's Board of Directors has the authority to designate certain unrestricted net assets for specific programs. The designation can be lifted at any time by the Board and thus do not indicate any temporarily restricted amounts. There were no board designated net assets for the years ended June 30, 2015 and 2014.

Temporarily restricted net assets are available for the following purposes:

<b>Classification</b>	<b>2015</b>	<b>2014</b>	<b>Increase (Decrease)</b>
Alcohol and Drug Services	\$ 16,085	\$ 5,965	\$ 10,120
Community Services	1,239	4,914	(3,675)
D'Evereaux Hall and St. Mary's Orphan Asylum	28,828	26,026	2,802
Emergency Assistance	5,842	1,512	4,330
Disaster Assistance	102,106	44,723	57,383
Disaster Preparedness	6,608	5,812	796
Immigration and Refugee Services	4,545	38,856	(34,311)
Journey of Hope	172,793	147,795	24,998
North East Office	2,855	20,878	(18,023)
Parish Health Ministry	33,766	65,462	(31,696)
Services to Children	399,916	305,397	94,519
Services to Families	85,643	44,057	41,586
Domestic Violence Services	21,287	18,153	3,134
Unaccompanied Refugee Minor Program	8,152	1,918	6,234
<b>Grand total</b>	<b>\$ 889,665</b>	<b>\$ 731,468</b>	<b>\$ 158,197</b>



**CATHOLIC CHARITIES, INC.**  
Years Ended June 30, 2015 and 2014

**NOTES TO FINANCIAL STATEMENTS**

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**Note 9. Continued**

Permanently restricted net assets consist of an endowment fund established for the purpose of assisting the Organization with general operations. Permanently restricted net assets are classified and reported based on the existence or absence of donor restricted funds. The invested funds associated with permanently restricted net assets are on deposit with the Catholic Diocese of Jackson Foundation (the "Foundation") and the Foundation allocates the interest based on its investment policy. The Foundation's investment policy is to allocate the total interest earned to each trust based on the balance in that trust. The Organization has not experienced any losses on these deposits in the past and management does not believe that it is exposed to any significant credit risk. As allowed by donor restriction, interest income is allocated between corpus and general operations as directed by the Organization.

The Organization is subject to the state of Mississippi's enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization interprets the current state law regarding the treatment of endowments as the preservation of purchasing power and prudent expenditure of endowment funds and related appreciation.

**Note 10. Related Party**

The Organization has a relationship with the Diocese in which it receives a direct subsidy from the Catholic Service Appeal. The Catholic Service Appeal is the annual giving campaign of the Diocese, which provides support to the Organization. The Organization received \$182,500 and \$370,000 for 2015 and 2014, respectively.

In addition, the Organization also received subsidies from mission grants, discretionary funds and annual collections of the Diocese. The Organization received \$200,000 for operational and program expenses for the year ended June 30, 2015. The Organization also received \$50,000 for the Solomon Counseling Center program, \$31,577 for the Northeast Office program, \$67,753 for the Disaster Assistance program, \$5,245 for the Parish Social Ministry program and \$55,000 for the Migrant Support Services program for the year ended June 30, 2015.

The Organization received \$40,000 for the Solomon Counseling Center program, \$38,456 for the Northeast Office program, \$13,000 for the Disaster Assistance program, \$5,614 for the Parish Social Ministry program and \$3,000 for the Caritas Day Care program for the year ended June 30, 2014.

**Note 11. Subsequent Events**

The Organization did not have any subsequent events through November 19, 2015, which is the date the financial statements were available to be issued, requiring recognition or disclosure in the financial statements for the year ended June 30, 2015.

## Supplementary Information

**CATHOLIC CHARITIES, INC.**  
 Parish-Based Ministries  
 Schedule of Functional Expenses by Program Services  
 Year Ended June 30, 2015

	Parish Social Ministry	Parish Health Ministry	Migrant Support Center	Disaster Assistance	Community Services	Total
Salaries	\$ 31,863	\$ 32,614	\$ 63,348	\$ 8,985	\$ -	\$ 136,810
Payroll taxes	2,533	2,670	5,324	827	-	11,354
Employee benefits	8,895	4,871	8,798	2,192	-	24,756
Supplies and literature	810	936	3,708	44	-	5,498
Telephone	1,286	601	1,076	461	-	3,424
Conferences, conventions and meetings	33	5,652	387	-	-	6,072
Subsistence, housing, medical and related subsidies	22,837	-	-	27,057	-	49,894
Equipment purchases	183	2,517	-	-	-	2,700
Occupancy	4,371	739	12,028	2,424	-	19,562
Professional fees	461	1,373	15,825	90	-	17,749
Transportation and travel	4,041	2,064	1,257	2,359	-	9,721
Printing	439	1,541	1,603	57	-	3,640
Promotion and public relations	27	-	-	-	3,500	3,527
<b>Total expenses before depreciation</b>	<b>77,779</b>	<b>55,578</b>	<b>113,354</b>	<b>44,496</b>	<b>3,500</b>	<b>294,707</b>
Depreciation of property and equipment	217	224	796	-	-	1,237
<b>Totals</b>	<b>\$ 77,996</b>	<b>\$ 55,802</b>	<b>\$ 114,150</b>	<b>\$ 44,496</b>	<b>\$ 3,500</b>	<b>\$ 295,944</b>

**CATHOLIC CHARITIES, INC.**  
Family Ministries/Solomon Counseling Center  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Department of Human Services	Department of Mental Health	Other	Total
Salaries	\$ 73,085	\$ 116,938	\$ 63,350	\$ 253,373
Payroll taxes	5,390	8,648	4,686	18,724
Employee benefits	12,751	20,955	20,506	54,212
Supplies and literature	-	291	6,108	6,399
Telephone	-	-	1,222	1,222
Conferences, conventions and meetings	2,724	-	477	3,201
Subsistence, housing, medical and related subsidies	946	-	741	1,687
Equipment purchases	-	-	1,479	1,479
Occupancy	5,820	-	29,909	35,729
Professional fees	2,545	-	8,945	11,490
Transportation and travel	178	-	1,494	1,672
Printing	-	-	4,705	4,705
Promotion and public relations	-	-	176	176
Total expenses before depreciation	103,439	146,832	143,798	394,069
Depreciation of property and equipment	-	-	-	-
Totals	\$ 103,439	\$ 146,832	\$ 143,798	\$ 394,069

**CATHOLIC CHARITIES, INC.**  
Domestic Violence Services  
Schedule of Functional Expenses by Program Services  
Year Ended June 30, 2015

	<b>Shelter for Battered Families</b>	<b>Karitas Day Care</b>	<b>Second Stage Housing</b>	<b>Legal Clinic</b>	<b>Total</b>
Salaries	\$ 178,967	\$ 114,911	\$ 161,353	\$ 36,918	\$ 492,149
Payroll taxes	14,156	9,333	12,360	2,345	38,194
Employee benefits	34,809	34,728	67,766	6,088	143,391
Supplies and literature	7,006	4,043	8,344	(8,117)	11,276
Telephone	6,567	2,442	2,705	641	12,355
Conferences, conventions and meetings	663	129	41	-	833
Subsistence, housing, medical and related subsidies	32,152	33	21,503	-	53,688
Equipment purchases	-	-	23,275	-	23,275
Occupancy	57,132	55,621	34,170	4,691	151,614
Professional fees	38,433	325	6,356	172	45,286
Transportation and travel	925	3,861	15,765	-	20,551
Repairs and maintenance	10,324	14,900	7,884	-	33,108
Printing	3,328	258	303	118	4,007
Promotion and public relations	9,200	-	-	-	9,200
Donated goods and services	-	32,274	-	-	32,274
<b>Total expenses before depreciation</b>	<b>393,662</b>	<b>272,858</b>	<b>361,825</b>	<b>42,856</b>	<b>1,071,201</b>
Depreciation of property and equipment	332	1,351	-	-	1,683
<b>Totals</b>	<b>\$ 393,994</b>	<b>\$ 274,209</b>	<b>\$ 361,825</b>	<b>\$ 42,856</b>	<b>\$ 1,072,884</b>

CATHOLIC CHARITIES, INC.  
Domestic Violence Services  
Shelter For Battered Families  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Mississippi Department of Education	United Way	City of Jackson/ CDBG	Federal Emergency Management Agency	Dept. of Public Safety VOCA	Dept. of Public Safety VAWA	Mississippi State Board of Health	Office of Justice	Other	Total
Salaries	\$ -	\$ 9,744	\$ -	\$ -	\$ 66,139	\$ 17,184	\$ 32,367	\$ 43,296	\$ 10,237	\$ 178,967
Payroll taxes	-	902	-	-	4,858	1,317	2,870	3,332	877	14,156
Employee benefits	-	1,992	-	-	12,847	3,631	-	8,707	7,632	34,809
Supplies and literature	-	-	-	8	-	-	3,186	1,186	2,626	7,006
Telephone	-	-	-	-	-	-	-	29	6,538	6,567
Conferences, conventions and meetings	-	-	-	-	-	-	-	340	323	663
Subsistence, housing, medical and related subsidies	8,468	-	-	4,804	-	-	-	-	18,880	32,152
Occupancy	-	1,833	10,200	-	-	-	29,357	2,874	12,868	57,132
Professional fees	-	-	-	-	-	-	-	37,434	999	38,433
Transportation and travel	-	-	-	-	-	-	-	542	383	925
Repairs and maintenance	440	-	3,800	-	-	-	-	-	6,084	10,324
Printing	-	-	-	-	-	-	-	3,022	306	3,328
Promotion and public relations	-	-	-	-	-	-	-	9,200	-	9,200
<b>Total expenses before depreciation</b>	<b>8,908</b>	<b>14,471</b>	<b>14,000</b>	<b>4,812</b>	<b>83,844</b>	<b>22,132</b>	<b>67,780</b>	<b>109,962</b>	<b>67,753</b>	<b>393,662</b>
Depreciation of property and equipment	-	-	-	-	-	-	-	-	332	332
<b>Totals</b>	<b>\$ 8,908</b>	<b>\$ 14,471</b>	<b>\$ 14,000</b>	<b>\$ 4,812</b>	<b>\$ 83,844</b>	<b>\$ 22,132</b>	<b>\$ 67,780</b>	<b>\$ 109,962</b>	<b>\$ 68,085</b>	<b>\$ 393,994</b>

**CATHOLIC CHARITIES, INC.**  
Domestic Violence Services  
Karitas Day Care  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Mississippi State Board of Health	United Way	United Way/ Slots	City of Jackson/ CDBG	Other	Total
Salaries	\$ 55,887	\$ -	\$ 24,030	\$ -	\$ 34,994	\$ 114,911
Payroll taxes	4,444	-	1,836	-	3,053	9,333
Employee benefits	13,044	-	4,715	-	16,969	34,728
Supplies and literature	-	-	-	-	4,043	4,043
Telephone	-	-	-	-	2,442	2,442
Conferences, conventions and meetings	-	-	-	-	129	129
Subsistence, housing, medical and related subsidies	-	-	-	-	33	33
Occupancy	807	6,000	3,650	14,000	31,164	55,621
Professional fees	-	-	-	-	325	325
Transportation and travel	-	-	-	-	3,861	3,861
Repairs and maintenance	-	-	-	-	14,900	14,900
Printing	-	-	-	-	258	258
Donated goods and services	-	-	-	-	32,274	32,274
<b>Total expenses before depreciation</b>	<b>74,182</b>	<b>6,000</b>	<b>34,231</b>	<b>14,000</b>	<b>144,445</b>	<b>272,858</b>
Depreciation of property and equipment	-	-	-	-	1,351	1,351
<b>Totals</b>	<b>\$ 74,182</b>	<b>\$ 6,000</b>	<b>\$ 34,231</b>	<b>\$ 14,000</b>	<b>\$ 145,796</b>	<b>\$ 274,209</b>

**CATHOLIC CHARITIES, INC.**  
Domestic Violence Services  
Second Stage Housing  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Federal Emergency Management Agency	HUD Supportive Housing Program	City of Jackson/ CDBG	Office of Justice	Other	Total
Salaries	\$ -	\$ 99,349	\$ -	\$ 62,004	\$ -	\$ 161,353
Payroll taxes	-	7,915	-	4,445	-	12,360
Employee benefits	-	21,721	-	12,215	33,830	67,766
Supplies and literature	1,246	4,142	2,956	-	-	8,344
Telephone	-	2,257	132	-	316	2,705
Conferences, conventions and meetings	-	-	-	-	41	41
Subsistence, housing, medical and related subsides	486	2,128	-	18,805	84	21,503
Equipment purchases	-	23,275	-	-	-	23,275
Occupancy	-	23,774	9,974	-	422	34,170
Professional fees	-	-	-	3,980	2,376	6,356
Transportation and travel	-	3,209	-	12,491	65	15,765
Repairs and maintenance	-	7,402	89	-	393	7,884
Printing	-	-	236	-	67	303
Total expenses before depreciation	1,732	195,172	13,387	113,940	37,594	361,825
Depreciation of property and equipment	-	-	-	-	-	-
Totals	\$ 1,732	\$ 195,172	\$ 13,387	\$ 113,940	\$ 37,594	\$ 361,825



**CATHOLIC CHARITIES, INC.**  
Domestic Violence Services  
Legal Clinic  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	<b>Dept. of Public Safety VAWA</b>	<b>Other</b>	<b>Total</b>
Salaries	\$ 17,717	\$ 19,201	\$ 36,918
Payroll taxes	1,118	1,227	2,345
Employee benefits	2,888	3,200	6,088
Supplies and literature	(8,138)	21	(8,117)
Telephone	-	641	641
Conferences, conventions and meetings	-	-	-
Occupancy	-	4,691	4,691
Professional fees	-	172	172
Transportation and travel	-	-	-
Insurance	-	-	-
Printing	-	118	118
<b>Total expenses before depreciation</b>	<b>13,585</b>	<b>29,271</b>	<b>42,856</b>
Depreciation of property and equipment	-	-	-
<b>Totals</b>	<b>\$ 13,585</b>	<b>\$ 29,271</b>	<b>\$ 42,856</b>

**CATHOLIC CHARITIES, INC.**  
Rape Crisis Center  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Mississippi State Board of Health	Dept. of Public Safety VOCA	Dept. of Public Safety VAWA	Dept. of Public Safety SASP	United Way	City of Jackson/ CDBG	Other	Total
Salaries	\$ 24,720	\$ 57,730	\$ 11,134	\$ 14,779	\$ 14,433	\$ -	\$ 11,819	\$ 134,615
Payroll taxes	1,933	4,028	899	1,138	1,007	-	1,264	10,269
Employee benefits	3,042	8,998	1,592	2,241	2,250	-	7,205	25,328
Supplies and literature	3,673	-	-	-	-	1,754	190	5,617
Telephone	-	-	-	-	-	-	1,667	1,667
Conferences, conventions and meetings	-	-	-	-	-	-	1,301	1,301
Subsistence, housing, medical and related subsidies	-	-	-	-	-	-	-	-
Equipment purchases	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	8,671	1,004	9,675
Professional fees	-	-	-	-	-	-	794	794
Transportation and travel	-	-	-	-	-	-	2,621	2,621
Repairs and Maintenance	-	-	-	-	-	-	128	128
Printing	-	-	-	-	-	-	1,260	1,260
Donated services	-	-	-	-	-	-	58,290	58,290
<b>Total expenses before depreciation</b>	<b>33,368</b>	<b>70,756</b>	<b>13,625</b>	<b>18,158</b>	<b>17,690</b>	<b>10,425</b>	<b>87,543</b>	<b>251,565</b>
Depreciation of property and equipment	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 33,368</b>	<b>\$ 70,756</b>	<b>\$ 13,625</b>	<b>\$ 18,158</b>	<b>\$ 17,690</b>	<b>\$ 10,425</b>	<b>\$ 87,543</b>	<b>\$ 251,565</b>

**CATHOLIC CHARITIES, INC.**  
Guardian Shelter for Battered Families/Rape Crisis  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Mississippi State Board of Health	Dept. of Public Safety VAWA	Dept. of Public Safety VOCA	Dept. of Public Safety SASP	Mississippi Development Authority	Housing and Urban Development	United Way	Guardian Collections and Other Donations	Total
Salaries	\$ 80,777	\$ 10,101	\$ 66,826	\$ 17,441	\$ 5,046	\$ 124,455	\$ 16,949	\$ 67,057	\$ 388,652
Payroll taxes	6,026	837	4,922	1,530	391	10,171	1,504	5,569	30,950
Employee benefits	14,957	1,082	10,968	271	1,158	26,156	3,364	52,230	110,186
Supplies and literature	14,947	-	2,325	-	2,351	426	4,687	547	25,283
Telephone	6,247	-	-	-	2	451	533	882	8,115
Conferences, conventions and meetings	-	-	-	-	-	-	6,349	-	6,349
Subsistence, housing, medical and related subsidies	9,745	-	-	-	38,764	-	4,325	378	53,212
Equipment purchases	-	-	-	-	-	19,145	-	-	19,145
Occupancy	16,752	-	-	-	10,572	958	9,144	13,796	51,222
Professional fees	-	-	-	-	-	-	1,279	1,757	3,036
Transportation and travel	9,059	-	-	-	700	-	2,938	-	12,697
Insurance	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	3,332	-	3,118	3,280	9,730
Printing	1,715	-	-	-	698	-	873	-	3,286
Promotion and public relations	-	-	-	-	-	-	-	-	-
Donated goods and services	-	-	-	-	-	-	-	29,004	29,004
<b>Total expenses before depreciation</b>	<b>160,225</b>	<b>12,020</b>	<b>85,041</b>	<b>19,242</b>	<b>63,014</b>	<b>181,762</b>	<b>55,063</b>	<b>174,500</b>	<b>750,867</b>
Depreciation of property and equipment	-	-	-	-	-	-	-	747	747
<b>Totals</b>	<b>\$ 160,225</b>	<b>\$ 12,020</b>	<b>\$ 85,041</b>	<b>\$ 19,242</b>	<b>\$ 63,014</b>	<b>\$ 181,762</b>	<b>\$ 55,063</b>	<b>\$ 175,247</b>	<b>\$ 751,614</b>

**CATHOLIC CHARITIES, INC.**  
Natchez Services  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	<b>Federal Emergency Management Agency</b>	<b>CCI Counseling/ Emergency Assistance</b>	<b>Total</b>
Salaries	\$ -	\$ 36,682	\$ 36,682
Payroll taxes	-	2,785	2,785
Employee benefits	-	7,580	7,580
Supplies and literature	-	1,087	1,087
Telephone	-	3,577	3,577
Conferences, conventions and meetings	-	-	-
Subsistence, housing, medical and related subsidies	2,267	28,990	31,257
Equipment purchases	-	675	675
Occupancy	-	1,738	1,738
Professional fees	-	875	875
Transportation and travel	-	-	-
Insurance	-	-	-
Repairs and maintenance	-	567	567
Printing	-	1,919	1,919
Promotion and public relations	-	252	252
 Total expenses before depreciation	 2,267	 86,727	 88,994
 Depreciation of property and equipment	 -	 253	 253
 Totals	 \$ 2,267	 \$ 86,980	 \$ 89,247

**CATHOLIC CHARITIES, INC.**  
 Children's Mental Health Services  
 Schedule of Functional Expenses by Program Services  
 Year Ended June 30, 2015

	Therapeutic Foster Care	Hope Haven/ Inpatient	Hope Haven/ Outpatient	Total
Salaries	\$ 334,327	\$ 427,934	\$ 274,655	\$ 1,036,916
Payroll taxes	26,372	34,203	21,085	81,660
Employee benefits	80,813	96,462	82,875	260,150
Supplies and literature	11,799	9,330	5,177	26,306
Telephone	5,897	5,126	5,026	16,049
Conferences, conventions and meetings	19,135	770	13,618	33,523
Subsistence, housing, medical and related subsidies	229,276	15,322	10,919	255,517
Equipment purchases	3,048	674	25,043	28,765
Occupancy	32,744	39,401	16,385	88,530
Professional fees	41,539	17,659	22,801	81,999
Transportation and travel	32,083	8,574	-	40,657
Insurance	-	-	-	-
Repairs and maintenance	524	31,166	2,123	33,813
Printing	6,124	803	-	6,927
Promotion and public relations	13,308	362	-	13,670
Administrative costs	-	-	-	-
 Total expenses before depreciation	 836,989	 687,786	 479,707	 2,004,482
 Depreciation of property and equipment	 2,141	 1,251	 1,175	 4,567
 Totals	 \$ 839,130	 \$ 689,037	 \$ 480,882	 \$ 2,009,049

**CATHOLIC CHARITIES, INC.**  
Children's Mental Health Services  
Therapeutic Foster Care  
Schedule of Functional Expenses by Funding Sources  
Year Ended June 30, 2015

	Therapeutic Foster Care/ Department of Mental Health	Department of Human Services	Other	Total
Salaries	\$ 110,115	\$ 203,398	\$ 20,814	\$ 334,327
Payroll taxes	8,429	16,244	1,699	26,372
Employee benefits	21,766	36,014	23,033	80,813
Supplies and literature	5,229	6,511	59	11,799
Telephone	113	5,006	778	5,897
Conferences, conventions and meetings	7,773	11,467	(105)	19,135
Subsistence, housing, medical and related subsidies	52	229,224	-	229,276
Equipment purchases	-	3,048	-	3,048
Occupancy	20,574	12,170	-	32,744
Professional fees	4,350	36,343	846	41,539
Transportation and travel	20,771	11,053	259	32,083
Repairs and maintenance	-	500	24	524
Printing	1,261	4,863	-	6,124
Promotion and public relations	-	13,308	-	13,308
 Total expenses before depreciation	 200,433	 589,149	 47,407	 836,989
 Depreciation of property and equipment	 -	 -	 2,141	 2,141
 Totals	 \$ 200,433	 \$ 589,149	 \$ 49,548	 \$ 839,130

**CATHOLIC CHARITIES, INC.**  
 Children's Mental Health Services  
 Hope Haven/Inpatient  
 Schedule of Functional Expenses by Funding Sources  
 Year Ended June 30, 2015

	Department of Mental Health	Federal Emergency Management Agency	Other	Total
Salaries	\$ 220,029	\$ -	\$ 207,905	\$ 427,934
Payroll taxes	17,236	-	16,967	34,203
Employee benefits	49,021	-	47,441	96,462
Supplies and literature	6,283	778	2,269	9,330
Telephone	-	-	5,126	5,126
Conferences, conventions and meetings	-	-	770	770
Subsistence, housing, medical and related subsidies	11,777	2,407	1,138	15,322
Equipment purchases	-	-	674	674
Occupancy	-	-	39,401	39,401
Professional fees	4,102	-	13,557	17,659
Transportation and travel	581	-	7,993	8,574
Repairs and maintenance	(292)	-	31,458	31,166
Printing	-	-	803	803
Promotion and Public relations	-	-	362	362
 Total expenses before depreciation	 308,737	 3,185	 375,864	 687,786
 Depreciation of property and equipment	 -	 -	 1,251	 1,251
 Totals	 \$ 308,737	 \$ 3,185	 \$ 377,115	 \$ 689,037

**CATHOLIC CHARITIES, INC.**  
 Children's Mental Health Service  
 Hope Haven/Outpatient  
 Schedule of Functional Expenses by Funding Sources  
 Year Ended June 30, 2015

	<b>Mississippi Department of Mental Health</b>	<b>St. Dominic's</b>	<b>Other</b>	<b>Total</b>
Salaries	\$ 109,983	\$ 52,592	\$ 112,080	\$ 274,655
Payroll taxes	8,503	4,097	8,485	21,085
Employee benefits	20,966	9,054	52,855	82,875
Supplies and literature	3,962	-	1,215	5,177
Telephone	658	-	4,368	5,026
Conferences, conventions and meetings	7,885	-	5,733	13,618
Subsistence, housing, medical and related subsidies	10,590	-	329	10,919
Equipment Purchases	22,473	-	2,570	25,043
Occupancy	5,630	-	10,755	16,385
Professional fees	20,040	2,001	760	22,801
Printing	1,623	-	500	2,123
<b>Total expenses before depreciation</b>	<b>212,313</b>	<b>67,744</b>	<b>199,650</b>	<b>479,707</b>
Depreciation of property and equipment	-	-	1,175	1,175
<b>Totals</b>	<b>\$ 212,313</b>	<b>\$ 67,744</b>	<b>\$ 200,825</b>	<b>\$ 480,882</b>



**CATHOLIC CHARITIES, INC.**  
 Alcohol/Drug Abuse  
 Born Free/New Beginnings  
 Schedule of Functional Expenses by Funding Sources  
 Year Ended June 30, 2015

	<b>Mississippi Department of Mental Health</b>	<b>Other</b>	<b>Total</b>
Salaries	\$ 273,053	\$ -	\$ 273,053
Payroll taxes	21,741	-	21,741
Employee benefits	50,916	22,352	73,268
Supplies and literature	13,746	2,499	16,245
Telephone	1,124	284	1,408
Conferences, conventions and meetings	1,654	-	1,654
Subsistence, housing, medical and related subsidies	17,395	42	17,437
Equipment purchases	19,935	-	19,935
Occupancy	71,782	127	71,909
Professional fees	23,779	5,156	28,935
Transportation and travel	25,879	7	25,886
Repairs and maintenance	4,895	1,016	5,911
Printing	3,417	-	3,417
<b>Total expenses before depreciation</b>	<b>529,316</b>	<b>31,483</b>	<b>560,799</b>
Depreciation of property and equipment	-	2,962	2,962
<b>Totals</b>	<b>\$ 529,316</b>	<b>\$ 34,445</b>	<b>\$ 563,761</b>

**CATHOLIC CHARITIES, INC.**  
 Veteran Services  
 Schedule of Functional Expenses by Funding Sources  
 Year Ended June 30, 2015

	Department of Veteran Affairs	Department of Labor	Other	Total
Salaries	\$ 129,010	\$ 94,263	\$ -	\$ 223,273
Payroll taxes	9,835	8,145	-	17,980
Employee benefits	25,330	11,772	2,500	39,602
Supplies and literature	2,209	1,101	-	3,310
Telephone	4,581	2,763	20	7,364
Conferences, conventions and meetings	-	148	-	148
Subsistence, housing, medical and related subsidies	168,698	-	1,210	169,908
Equipment purchases	(53)	2,996	-	2,943
Occupancy	8,589	5,780	-	14,369
Professional fees	5,502	90	10	5,602
Transportation and travel	13,804	2,331	174	16,309
Printing	1,145	2,029	102	3,276
Total expenses before depreciation	368,650	131,418	4,016	504,084
Depreciation of property and equipment	-	-	-	-
Totals	\$ 368,650	131,418	\$ 4,016	\$ 504,084

**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***

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Catholic Charities, Inc.  
Jackson, Mississippi

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, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2015, 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 November 19, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Ridgeland, Mississippi  
November 19, 2015

**CATHOLIC CHARITIES, INC.**

**Report on Compliance in  
Accordance with OMB Circular A-133**

For the Year Ended June 30, 2015

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Catholic Charities, Inc.  
Jackson, Mississippi

**Report on Compliance for Each Major Federal Program**

We have audited Catholic Charities, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2015. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Organization 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, 2015.

## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the Organization as of and for the year ended June 30, 2015 and have issued our report thereon dated November 19, 2015, 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 OMB Circular A-133 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Ridgeland, Mississippi  
November 19, 2015



**CATHOLIC CHARITIES, INC.**  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

Federal Granting Agency/ Grant Program/Grant-Contract Number	Federal CFDA Number	Grant/Contract Period	Grant/Grant Award as of 6/30/2015	Federal Expenditures
<b>Direct Programs</b>				
Department of Housing and Urban Development				
MS0005L4G001306	14.235	02/01/2014-01/31/2015	\$ 172,924	\$ 105,811
MS003714G001302	14.235	07/01/2015-06/30/2016	63,842	33,609
MS0005L4G001306	14.235	02/01/2015-01/31/2016	172,924	68,302
MS000564C001407	14.235	07/01/2015-06/30/2016	200,280	194,484
				<u>402,206</u>
Veteran's Affairs				
2014-MS-324	64.033	10/01/2013-9/30/2014	457,000	175,130
14-MS-234	64.033	10/01/2014-09/30/2015	466,140	221,177
				<u>396,307</u>
Department of Labor				
DOL-HVRP-15	17.805	07/01/2014-03/13/2016	200,000	143,099
Office of Justice Programs				
2012-WH-AX-0075	16.736	10/01/2012-09/30/2015	300,000	126,716
2012-WM-AX-K015	16.888	10/01/2012-09/30/2014	300,000	122,059
				<u>248,775</u>
Federal Emergency Management Agency				
026	97.024	01/01/2013-08/31/2014	6,500	1,040
026	97.024	11/01/2014-09/30/2015	10,000	2,145
508902-011	97.024	04/01/2015-03/31/2016	9,180	4,860
508902-010	97.024	01/01/2013-12/31/2014	6,500	1,469
508902-010	97.024	04/01/2015-07/31/2015	9,180	262
				<u>9,776</u>
				<u>1,200,163</u>
<b>Pass-Through Programs</b>				
Mississippi Department of Human Services				
Therapeutic Foster Home	93.556	07/01/2008-06/30/2015	N/A	105,975
Therapeutic Foster Home	93.556	07/01/2008-06/30/2015	N/A	396,032
8200015262	93.556	11/01/2014-10/31/2015	78,300	15,255
6004084	93.556	10/01/2014-09/30/2015	200,000	93,758
6004084	93.556	10/01/2014-09/30/2015	66,667	36,804
128F421	93.590	10/01/2013-09/30/2014	100,000	17,776
128F421	93.590	10/01/2014-09/30/2015	100,000	72,219
128G141A	93.566	10/01/2013-09/30/2014	1,677,669	329,627
128G141A	93.566	10/01/2014-09/30/2015	1,852,913	997,801
				<u>2,065,247</u>
Department of Mental Health				
8409-CMHS-CYS-23-14	93.958	04/01/2014-09/30/2015	177,000	177,000
8424-CMHS-CYS-23-09-MAP-15	93.958	04/01/2014-09/30/2015	55,348	55,348
8506-CMHS-CYS-23-TR-14	93.958	07/01/2014-06/30/2015	158,579	158,579
7569-13SABG-SWPHH-PG-59-20	93.959	04/01/2013-06/30/2014	363,943	4,065
7569A-14SABG-SWPHH-PG-59.21	93.959	07/01/2014-06/30/2015	345,337	339,614
7568A-14SABG-SWP3QTR-PG-59-21	93.959	07/01/2014-06/30/2015	134,304	134,304
7671A-14SABG-HIV-EIS-59-14	93.959	07/01/2014-06/30/2015	80,215	74,462
				<u>943,372</u>
Mississippi Department of Public Safety				
13VA6021	16.575	07/01/2014-06/30/2015	91,776	85,041
13VA5131	16.575	07/01/2014-06/30/2015	159,580	154,600
12CS5131	16.588	07/01/2014-06/30/2015	45,068	35,758
12CS5131	16.588	09/01/2014-06/30/2015	21,723	13,585
12SX6021	16.588	08/01/2013-07/31/2014	15,507	1,891
13SX6021	16.588	08/01/2014-07/31/2015	22,442	17,351
13SX6021	16.588	07/01/2014-06/30/2015	30,116	12,021
13SX5131	16.588	08/01/2013-07/31/2015	27,485	16,067
12SX5131	16.588	08/01/2013-07/31/2014	27,232	2,090
				<u>338,404</u>

**CATHOLIC CHARITIES, INC.**  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

Federal Granting Agency/ Grant Program/Grant-Contract Number	Federal CFDA Number	Grant/Contract Period	Grant/Grant Award as of 6/30/2015	Federal Expenditures
Mississippi Department of Health				
11000DVO	93.136	02/01/2014-01/31/2016	\$ 24,195	\$ 13,396
5UF2CE00242602	93.136	02/01/2015-01/31/2016	25,270	7,720
1UF0CE00242601	93.136	02/01/2014-01/31/2015	24,195	15,878
SUF2CE00242602	93.136	02/01/2015-01/31/2016	25,270	8,741
G-1301MSFVPS	93.671	10/01/2013-09/30/2014	79,443	16,514
G-1401MSFVPS	93.671	10/01/2014-09/30/2015	79,000	57,669
11000DVO	93.671	10/01/2013-09/30/2014	79,443	24,724
G-1401MSFVPS	93.671	10/01/2014-09/30/2015	81,941	50,503
11000DVO	93.991	10/01/2013-09/30/2014	8,250	3,964
2B01OT0090302	93.991	10/01/2014-09/30/2015	7,275	2,494
2B01DP009032-13	93.991	10/01/2013-09/30/2014	8,250	2,003
2B00T0090302	93.991	10/01/2014-09/30/2015	7,000	6,745
				<u>210,351</u>
Mississippi Development Authority				
1720-ESG-2721-11	14.321	12/01/2014-11/30/2015	100,000	65,678
				<u>65,678</u>
City of Jackson				
B-12-MC-280003	14.218	10/01/2013-09/30/2014	15,000	8,250
B-14-MC-28-0063	14.218	10/01/2014-09/30/2015	14,000	5,750
B-14-MC-28-0063	14.218	10/01/2014-09/30/2015	14,000	14,000
B-12-MC-280003	14.218	10/01/2013-09/30/2014	8,460	2,115
B-14-MC-28-0063	14.218	10/01/2014-09/30/2015	14,000	9,334
B-12-MC-280003	14.218	10/01/2013-09/30/2014	7,250	2,886
B-14-MC-28-0063	14.218	10/01/2014-09/30/2015	8,876	7,539
				<u>49,874</u>
Mississippi Department of Education				
V0000717810	10.558	10/01/2013-09/30/2014	19,785	935
V0000717810	10.558	10/01/2014-09/30/2015	11,330	7,973
				<u>8,908</u>
United Way				
LRO-003	97.024	01/01/2013-12/31/2015	6,495	2,266
LRO-003	97.024	04/01/2013-10/31/2014	9,110	4,444
				<u>6,710</u>
Total pass-through program				<u>3,688,544</u>
Total all programs				<u>\$ 4,888,707</u>

N/A - The expenditures are based on a per diem rate per foster child.  
Accordingly, a specified contract award balance is not applicable.

**Note 1. Basis of Presentation**

The above Schedule of Expenditures of Federal Awards includes the federal grant activity for the period July 1, 2014 to June 30, 2015, for the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of financial statements.

**CATHOLIC CHARITIES, INC.**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2015

**Section I - Summary of Auditor's Results**

**Financial Statements:**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified that are not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted	No

**Federal Awards:**

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified that are not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133	No
Identification of major programs:	
CFDA 16.736 Transitional Housing Assistance	
CFDA 93.671 Family Violence Prevention	
CFDA 93.566 Unaccompanied Refugee Minor	
CFDA 16.575 Victims of Crime Assistance	
Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk auditee	Yes

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Findings and Questioned Costs for Federal Awards**

No matters were reported.

**CATHOLIC CHARITIES, INC.**  
Summary Schedule of Prior Year Audit Findings  
Year Ended June 30, 2015

The Organization had no findings in the prior year.