
**CATHOLIC CHARITIES OF THE DIOCESE OF
BATON ROUGE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021

**CATHOLIC CHARITIES OF THE DIOCESE OF
BATON ROUGE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Catholic Charities of the Diocese of Baton Rouge, Inc.
Baton Rouge, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Charities of the Diocese of Baton Rouge, Inc. (CCDBR or the Organization), a non-profit organization, which comprise the statements of financial position as of June 30, 2021 and 2020, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 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 on the previous page present fairly, in all material respects, the financial position of Catholic Charities of the Diocese of Baton Rouge, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information consisting of the schedule of compensation, benefits, and other payments to executive director on page 19 is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards on pages 24 - 25 is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, is not a required part of the financial statements. The schedule of compensation, benefits, and other payments to executive director and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 Reports Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report, dated December 22, 2021, on our consideration of the Organization's internal control over financial reporting and 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCDBR's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads 'Postlethwaite & Netterville'.

Baton Rouge, Louisiana
December 22, 2021

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS

	2021	2020
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 4,401,257	\$ 4,186,474
Certificate of deposit	14,097	14,092
Grants receivable	1,021,406	856,259
Prepaid expenses	11,788	21,638
Other receivables	42,480	89,483
Total current assets	5,491,028	5,167,946
<u>OTHER ASSETS</u>		
Property and equipment - net	1,971,860	2,161,672
Certificate of deposit - restricted	53,657	53,657
Total other assets	2,025,517	2,215,329
Total assets	\$ 7,516,545	\$ 7,383,275

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 85,971	\$ 81,535
Accrued expenses	275,554	260,012
Note payable - Payroll Protection Program (PPP)	65,500	-
Note payable - Catholic Diocese of Baton Rouge	-	82
Total current liabilities	427,025	341,629
<u>OTHER LIABILITIES</u>		
Note payable - Payroll Protection Program (PPP)	596,267	-
Note payable - Office of Community Development	561,000	561,000
Total other liabilities	1,157,267	561,000
Total liabilities	1,584,292	902,629
<u>NET ASSETS</u>		
Without donor restrictions	4,462,778	4,788,991
With donor restrictions	1,469,475	1,691,655
Total net assets	5,932,253	6,480,646
Total liabilities and net assets	\$ 7,516,545	\$ 7,383,275

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND SUPPORT</u>			
<u>Contributions:</u>			
Diocese of Baton Rouge assistance	\$ 989,200	\$ 21,703	\$ 1,010,903
Capital Area United Way contributions	83,075	145,000	228,075
Other contributions	1,260,594	351,831	1,612,425
Total contributions	2,332,869	518,534	2,851,403
<u>Grant assistance:</u>			
Disaster response and recovery assistance income	-	-	-
Other federal and state grant awards	2,514,064	199,653	2,713,717
Total grant assistance	2,514,064	199,653	2,713,717
<u>Other income:</u>			
Charges for services	265,697	-	265,697
Miscellaneous	58,308	-	58,308
Total other income	324,005	-	324,005
Net assets released from donor restrictions:			
Satisfaction of purpose restrictions	940,367	(940,367)	-
TOTAL REVENUES AND SUPPORT	6,111,305	(222,180)	5,889,125
<u>EXPENSES</u>			
Program services	5,019,917	-	5,019,917
Management and general	1,417,601	-	1,417,601
TOTAL EXPENSES	6,437,518	-	6,437,518
<u>CHANGE IN NET ASSETS</u>	(326,213)	(222,180)	(548,393)
<u>BALANCE AT JUNE 30, 2020</u>	4,788,991	1,691,655	6,480,646
<u>BALANCE AT JUNE 30, 2021</u>	\$ 4,462,778	\$ 1,469,475	\$ 5,932,253

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND SUPPORT</u>			
<u>Contributions:</u>			
Diocese of Baton Rouge assistance	\$ 1,196,543	\$ -	\$ 1,196,543
Capital Area United Way contributions	88,205	145,000	233,205
Other contributions	1,523,355	1,056,295	2,579,650
Total contributions	2,808,103	1,201,295	4,009,398
<u>Grant assistance:</u>			
Disaster response and recovery assistance income	221,414	-	221,414
Other federal and state grant awards	2,046,574	-	2,046,574
Total grant assistance	2,267,988	-	2,267,988
<u>Other income:</u>			
Charges for services	169,860	-	169,860
Miscellaneous	203,124	-	203,124
Total other income	372,984	-	372,984
Net assets released from donor restrictions:			
Satisfaction of purpose restrictions	884,000	(884,000)	-
TOTAL REVENUES AND SUPPORT	6,333,075	317,295	6,650,370
<u>EXPENSES</u>			
Program services	5,168,560	-	5,168,560
Management and general	1,327,412	-	1,327,412
TOTAL EXPENSES	6,495,972	-	6,495,972
<u>CHANGE IN NET ASSETS</u>			
	(162,897)	317,295	154,398
<u>BALANCE AT JUNE 30, 2019</u>			
	4,951,888	1,374,360	6,326,248
<u>BALANCE AT JUNE 30, 2020</u>			
	\$ 4,788,991	\$ 1,691,655	\$ 6,480,646

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services				Total Program	Supporting Services	Total Expenses
	Stabilizing Families and Individuals	Immigrant and Refugee Services	Transitional Housing	Other Program Services		Management and General	
Specific assistance to individuals	\$ 212,669	\$ 290,093	\$ 25,634	\$ 380,601	\$ 908,997	\$ -	\$ 908,997
Salaries and wages	178,263	1,065,945	308,467	585,266	2,137,941	808,434	2,946,375
Fringe benefits	28,676	263,408	46,860	81,379	420,323	156,670	576,993
Payroll taxes	11,888	77,249	21,165	44,447	154,749	63,329	218,078
Operating supplies	8,540	3,653	3,126	14,511	29,830	3,032	32,862
Communications	3,003	12,566	5,358	15,580	36,507	4,252	40,759
Postage and shipping	55	5,740	120	499	6,414	2,105	8,519
Occupancy	9,417	70,792	23,592	180,207	284,008	122,552	406,560
Equipment rental and maintenance	1,271	18,181	7,951	12,781	40,184	-	40,184
Small equipment	2,565	-	8,474	108	11,147	574	11,721
Printing and publications	-	425	44	416	885	1,003	1,888
Conferences, conventions, and related travel	1,874	3,010	1,666	4,794	11,344	1,464	12,808
Depreciation	-	-	-	-	-	134,242	134,242
Dues and subscriptions	-	5,081	-	195	5,276	3,436	8,712
Advertising and PR	-	-	-	11	11	4,086	4,097
Fees	239	3,863	608	30,760	35,470	-	35,470
Professional fees / subcontracts	11,110	612,386	3,150	5,957	632,603	70,212	702,815
Shelter cost	-	-	82,707	240	82,947	81	83,028
Computer support	9,812	112,466	17,623	39,594	179,495	36,294	215,789
Training / staff development	-	-	-	-	-	-	-
Insurance	709	15,662	15,789	515	32,675	5,835	38,510
Other	-	8,093	540	478	9,111	-	9,111
	<u>\$ 480,091</u>	<u>\$ 2,568,613</u>	<u>\$ 572,874</u>	<u>\$ 1,398,339</u>	<u>\$ 5,019,917</u>	<u>\$ 1,417,601</u>	<u>\$ 6,437,518</u>

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services				Total Program	Supporting Services		Total Expenses
	Stabilizing Families and Individuals	Immigrant and Refugee Services	Transitional Housing	Other Program Services		Management and General		
Specific assistance to individuals	\$ 481,280	\$ 283,842	\$ 10,496	\$ 221,774	\$ 997,392	\$ -		\$ 997,392
Salaries and wages	831,576	1,038,644	252,801	129,738	2,252,759	773,121		3,025,880
Fringe benefits	146,597	194,340	30,633	13,760	385,330	151,634		536,964
Payroll taxes	59,802	57,828	17,598	10,545	145,773	61,403		207,176
Operating supplies	18,439	11,259	1,811	1,558	33,067	12,445		45,512
Communications	14,835	13,098	8,897	538	37,368	7,561		44,929
Postage and shipping	1,865	4,818	323	123	7,129	970		8,099
Occupancy	74,012	63,472	6,521	184,726	328,731	40,070		368,801
Equipment rental and maintenance	43,364	15,474	31,951	393	91,182	6,350		97,532
Printing and publications	109	2,125	-	-	2,234	1,045		3,279
Conferences, conventions, and related travel	13,090	39,793	1,988	1,810	56,681	13,545		70,226
Disaster case management travel	-	-	-	-	-	-		-
Depreciation	-	-	-	-	-	149,509		149,509
Dues and subscriptions	2,075	1,669	-	200	3,944	5,834		9,778
Advertising and PR	10,239	1,279	-	-	11,518	4,726		16,244
Professional fees / subcontracts	14,283	528,888	3,637	3,218	550,026	32,135		582,161
Shelter cost	1,212	176	46,643	35	48,066	12		48,078
Computer support	70,194	62,874	29,280	7,077	169,425	46,812		216,237
Training / staff development	5,210	378	-	30	5,618	637		6,255
Insurance	72	8,741	11,438	415	20,666	11,155		31,821
Other	12,819	8,102	353	377	21,651	8,448		30,099
	<u>\$ 1,801,073</u>	<u>\$ 2,336,800</u>	<u>\$ 454,370</u>	<u>\$ 576,317</u>	<u>\$ 5,168,560</u>	<u>\$ 1,327,412</u>		<u>\$ 6,495,972</u>

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021 AND 2020

	2021	2020
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ (548,393)	\$ 154,398
Adjustments to reconcile the change in net assets to net cash provided by operating activities:		
Depreciation	134,242	149,509
Gain on sale of assets	(53,279)	-
Changes in:		
Grants receivable	(204,859)	571,161
Other receivables	86,715	(72,265)
Accounts payable	4,436	(29,684)
Prepaid expenses	9,850	(19,622)
Accrued expenses	15,542	22,787
	<u>(555,746)</u>	<u>776,284</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Reinvestment of earnings on certificate of deposit	(5)	(576)
Proceeds from the sale of fixed assets	108,849	-
	<u>108,844</u>	<u>(576)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Proceeds from note payable	661,767	-
Principal payments on note and line of credit	(82)	(754,134)
	<u>661,685</u>	<u>(754,134)</u>
Net cash provided by (used in) operating activities		
Net cash provided by (used in) investing activities		
Net cash provided by (used in) financing activities		
Net change in cash and cash equivalents	214,783	21,574
Cash and cash equivalents, beginning of year	4,186,474	\$ 4,164,900
Cash and cash equivalents, end of year	<u>\$ 4,401,257</u>	<u>\$ 4,186,474</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid during year:		
Interest	<u>\$ 82</u>	<u>\$ 650</u>

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

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Nature of Activities

Catholic Charities of the Diocese of Baton Rouge, Inc. (CCDBR or the Organization) is a non-profit corporation which was organized under the laws of the State of Louisiana on October 2, 1964, to promote organized charitable welfare and social service work for the moral betterment of all persons. The Organization's major program services include the following:

Stabilizing Families and Individuals: This program includes services such as disaster assistance, family achievement, prison ministry, homelessness prevention, and employment services. Disaster assistance services include immediate relief when disasters occur, and coordinating and distributing supplies like food, water, personal care supplies, cleaning materials and other needed items. The Organization also provides counseling for maternity and adoption services and counseling for men and women recently released from prison.

Immigrant and Refugee Services: CCDBR helps refugees with a smooth transition into life in the United States, starting with finding and furnishing a home for the new arrivals, orientation about the culture, English language training, and employment services. The goal is early self-sufficiency and most of the refugees achieve this within four months.

Transitional Housing: Daily support is given by house managers while residents transition to independence. Services include transportation to doctor and hospital appointments, educational and vocational opportunities, and places of employment.

Other Services consist of Senior and Mental Health Counseling as described below:

Senior Services: The Organization offers skill-building sessions touching on senior issues like grandparents raising grandchildren, budgeting, grief, and self-advocacy. There are also sessions that include education on nutrition, coping skills, community resources and self-awareness. Through the Foster Grandparent program, seniors are able to volunteer at schools to help children learn to read, provide tutoring and guide children through critical times in their lives.

Mental Health Counseling: This program includes services such as adoption related counseling, post-abortion counseling and behavioral health services. Individual and family counseling is offered for adopted persons, birth parents, adoptive parents or anyone whose life has been touched by adoption. Licensed, Project Rachel-trained counselors offers healing and hope for women and men struggling with past abortion decisions. The Organization also offers professional counseling for individual, marriage and families.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

Recent accounting pronouncement

The Organization adopted Accounting Standards Update (“ASU”) 2014-09, *Revenue from Contracts with Customers*, during the year ended June 30, 2021. This guidance clarifies the principles of recognizing revenue and eliminate industry-specific guidance as well as help financial statement users better understand the nature, amount, timing, and uncertainty of revenue that is recognized. The implementation of the new standard did not have a material impact on the measurement or recognition of revenue for any of the identified in-scope revenue streams and a cumulative effect adjustment to opening equity was not necessary. Results for reporting periods after January 1, 2020, are presented under Topic 606 using the modified retrospective transition method.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

Contributions

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), donor restricted net assets are reclassified to without donor restricted net assets and reported in the statement of activities and changes in net assets as released from restrictions.

Grants Receivable

Grants receivable represents amounts owed to the Organization for costs incurred under federal and state grant contracts which are reimbursable to the Organization. Grants receivable are stated at unpaid balances, less an allowance for doubtful accounts, if applicable. The Organization provides for losses on grants receivables using the allowance method. The allowance is based on experience with collections from granting agencies. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization’s policy to charge off uncollectible grants receivable when management determines that the receivable will not be collected. Management feels that all receivables are collectible, and as such, no allowance for doubtful accounts has been established.

Property and Equipment

Property and equipment are stated at cost or, if donated, at the estimated fair market value at the date of donation. Maintenance and repairs are charged to expense, while additions and improvements in excess of \$5,000 are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

Furniture and equipment	3 - 10 Years
Shelters	20 - 25 Years

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

Contributed Use of Facilities

The Organization is allowed to use office space owned by an affiliate, the Diocese of Baton Rouge at no charge. See Note 4. A formal agreement does not exist and the value of the use of the facility is recorded annually at the estimated fair market value of similar rental space based on the square footage occupied as if its use was not contributed.

Donated Services

A significant portion of CCDBR's functions are conducted by unpaid volunteers. The value of the contribution is not reflected in the accompanying financial statements since the services do not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

Cash Equivalents

Cash equivalents include any highly liquid investments with original maturities of three months or less.

Fair Value of Financial Instruments

The fair value of CCDBR's financial instruments including cash and cash equivalents and certificates of deposits held at local financial institutions at June 30, 2021 and 2020, do not differ materially from the aggregate carrying value of these financial instruments recorded in the accompanying statements of financial position.

Allocation of Expenses

The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the statements of functional expenses and activities. Expenses have been directly allocated between functions except expenses related to rent which was allocated based on square footage occupied.

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 these estimates.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

Income Taxes

The Organization is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Organization accounts for income taxes in accordance with the guidance included in the Accounting Standards Codification (ASC). The Organization recognizes in effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized. Changes in the recognition or measurement are reflected in the period in which the change in judgement occurs.

The Organization has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions at June 30, 2021 and 2020.

Payroll Protection Program Funding

The Organization has elected to record the proceeds received under this program in accordance with FASB ASC 470 resulting in the proceeds being reported as a financial liability upon receipt based on the terms as set forth with the financial institution.

Accounting Pronouncements Issued but Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). This accounting standard requires that a lessee recognize the assets and liabilities that arise from leases classified as finance or operating. A lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. For leases with a term of twelve months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. In transition, lessees and lessors are required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. This standard will be effective for the year ended June 30, 2023.

On September 17, 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958), Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The ASU requires the new standard to be applied retrospectively, with amendments taking effect for the Organization's fiscal year ending December 31, 2022.

The Organization is currently assessing the impact of these pronouncements on its financial statements.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

2. Grants Receivable

A summary of grants receivable due from each agency as of June 30, 2021 and 2020, is as follows:

	<u>2021</u>	<u>2020</u>
Department of Health and Hospitals	\$ 460,225	\$ 492,944
Capital Area United Way	14,710	-
Louisiana Department of Health and Hospitals	450	-
Lutheran Immigration & Refugee Services	22,434	52,055
City Parish of East Baton Rouge	276,869	42,879
Foster Grandparent Program	69,253	81,450
Louisiana Department of Public Safety and Corrections	2,782	672
Ronaldson Field LLC	-	32,572
Diocese of Baton Rouge	-	7,819
Network for Good	1,902	-
Vera Institute of Justice	171,164	135,030
United States Conference of Catholic Bishops	-	10,838
United States CRI	1,617	-
	<u>\$ 1,021,406</u>	<u>\$ 856,259</u>

3. Property and Equipment

The composition of property and equipment at June 30, 2021 and 2020, was as follows:

	<u>2021</u>	<u>2020</u>
Land and shelters	\$ 3,285,041	\$ 3,393,891
Equipment	<u>455,288</u>	<u>455,288</u>
	3,740,331	3,849,179
Accumulated depreciation	<u>(1,768,471)</u>	<u>(1,687,507)</u>
	<u>\$ 1,971,860</u>	<u>\$ 2,161,672</u>

Depreciation expense totaled \$134,242 and \$149,509 for the years ended June 30, 2021 and 2020.

4. Related Party Transactions

Financial Support

CCDBR has a relationship with the Catholic Diocese of Baton Rouge (DOBR) that includes participation in Diocesan benefit programs, and considerable savings on rent, insurance, telephone, and other equipment usage. For the years ended June 30, 2021 and 2020 these in-kind contributions have been recorded as revenue with the offset being recorded as expenses in the amount of \$213,202 and \$180,167, respectively.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

4. Related Party Transactions (continued)

In addition, other cash support received from DOBR was used to support the following programs:

	<u>2021</u>	<u>2020</u>
Foster Grandparents	\$ 115,923	\$ 64,340
Disaster Administration	21,703	-
Satellite Counseling Offices	-	188,076
Social Responsibility	108,843	8,509
Migration and Refugee Services	-	44,426
Maternity and Adoption	49,297	59,031
Mission Enhancement	185,310	166,308
Joseph Homes	-	9,483
Family First Housing	96,353	48,441
Sanctuary for Life	59,700	48,857
Housing Program	24,690	233,298
Pact	-	19,055
LaPointe	71,792	-
United States Conference of Catholic Bishops	9,390	10,887
Employment Services	-	16,435
Case Management	-	32,598
Other	54,700	63,115
	<u>\$ 797,701</u>	<u>\$ 1,016,376</u>

Due to the nature of CCDBR's organization, the funding is expected to continue for the duration of these program operations of CCDBR.

Note Payable – Catholic Diocese of Baton Rouge

The Catholic Diocese of Baton Rouge provided financing for CCDBR on August 3, 2005 to acquire a house used for shelter for clients in need. The loan amount was \$55,000, is being repaid in 199 monthly installments and is unsecured. The interest rate on the note is 3.25%. Interest expense incurred on this loan during the years ended June 30, 2021 and 2020 was \$82 and \$650, respectively. The loan was paid off as of June 30, 2021.

Affiliated Organization

CCDBR is one of 7 members of The Faith Fund, Inc. (TFF or the fund), a non-profit membership corporation organized in 2018. TFF was formed to provide low-cost accessible financial services, educational opportunities and related services and activities to help families and individuals work toward financial security. TFF owed CCDBR approximately \$39,712 and \$74,200, as of June 30, 2021 and 2020, for costs paid on behalf of the fund and is included in other receivables on the Statements of Financial Position.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

5. Notes Payable

Office of Community Development

In August 2013, CCDBR entered into a loan agreement with the City of Baton Rouge – Parish of East Baton Rouge (City-Parish)’s Office of Community Development for the construction of an eight unit apartment building under the City-Parish’s Federal HOME program. The agreement allowed for a maximum principal-only loan amount of \$660,000 payable over twenty years beginning June 1, 2016 and is secured by the property. Project costs are paid by CCDBR and draw down reimbursement requests are made to the Office of Community Development (OCD) based on allowable expenditures. Under the terms of the agreement, CCDBR may secure forgiveness of \$33,000 each year by submitting an annual report by May 1st to the OCD of services to clients provided with non-federal funds equal to or greater than the amount of annual debt service required and acceptable to OCD. As of June 30, 2021 and 2020, a total of \$561,000 is owed to the OCD. The Organization submitted its annual report requesting forgiveness of the loan during 2021, but as of this date of the report has not received approval from OCD.

Paycheck Protection Program

On March 24, 2021, CCDBR received an unsecured loan in the amount of \$661,767 under the Payroll Protection Program (PPP Loan). The PPP Loan and accrued interest are forgivable after the covered period, up to five years, if the borrower uses the PPP Loan proceeds for eligible purposes, including payroll, benefits, rent, utilities, covered operations expenditures, covered property damage, covered supplier costs, covered worker protection expenditures and maintains its payroll levels. The amount of the PPP Loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the covered period up to 24-weeks. The unforgiven portion of the PPP Loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first 10 months. An additional feature of this program is that some portion or all of the amounts borrowed under the PPP may effectively be converted to a grant through a special loan forgiveness provision if certain criteria are met. The loan was forgiven subsequent to year-end on October 25, 2021.

The notes are expected to mature as follows:

<u>Year ending</u> <u>June 30th</u>	<u>Amount</u>
2022	\$ 65,500
2023	158,296
2024	159,854
2025	161,428
2026	116,689
Thereafter	<u>561,000</u>
	<u>\$ 1,222,767</u>

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

6. Pension Plan

The 401(k) Plan covers all full time employees. Eligible employees are automatically enrolled after the first three months of employment but may choose to opt out of participation in the plan. CCDBR matches 100% of the first 2% of elective contributions not to exceed 2% of compensation and participants can elect to contribute between 4% and 98% of compensation. The plan offers both pre-tax and Roth options. For the years ended June 30, 2021 and 2020, employer contributions of \$239,549 and \$225,461, respectively, were made to the plan.

7. Net Assets Released from Donor Restrictions

Net assets were released from donor restrictions by incurring expenditures satisfying the restricted purposes or by occurrences of other events specified by the donors to the following programs:

	<u>2021</u>	<u>2020</u>
Disaster Assistance	\$ 582,904	\$ 739,000
Direct Assistance	122,830	-
Employment Services	-	48,333
Satellite Counseling Offices	-	48,333
Family Service	234,633	48,333
	<u>\$ 940,367</u>	<u>\$ 884,000</u>

8. Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2021 and 2020, were for:

	<u>2021</u>	<u>2020</u>
Disaster related assistance	\$ 1,415,818	\$ 1,637,998
Endowment funds to remain in perpetuity	53,657	53,657
	<u>\$ 1,469,475</u>	<u>\$ 1,691,655</u>

9. Off-Balance Sheet Risk

CCDBR may, from time to time, have deposits in a financial institution in excess of federally insured limits. Management believes the credit risk associated with these deposits is minimal.

10. Conditional Promises to Give

On May 23, 2020, the Capital Area United Way notified CCDBR of promise to give totaling \$435,000 to be paid in quarterly installments starting on July 1, 2020 through June 30, 2022. In order to receive this funding certain conditions must be met including a signed grantee agreement and quarterly reports evidencing program compliance with a specified framework and grant guidelines. A right of release from the obligation exists if the signed agreement and quarterly reports are not received. CCDBR received \$145,000 by meeting all conditions for each quarter of the fiscal years ended June 30, 2021 and 2020.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

11. Endowed Net Assets

Effective July 1, 2010, the Louisiana legislature enacted Act No. 168 (“Act”) to implement the Uniform Prudent Management of Institutional Funds Act (“UPMIFA”) as the standard for the management and investment of institutional funds in Louisiana. The Act permits an Organization to appropriate for expenditure or accumulate so much of an endowment fund as the Organization determines is prudent for the uses, benefits, purposes, and duration for which the endowment fund was established, subject to the intent of the donor as expressed in the gift instrument. The expenditure of funds from these endowments is limited to the income from the investment of principal. The funds are under the direction and control of the Executive Director of the Organization.

The Organization received a donor restricted donation during 2006. This is the only donor restricted asset of the Organization. As such, a formal policy for spending has not been established. Investment earnings are recorded in current year operations as increases in donor restricted net assets until these earnings receive appropriation for expenditure.

The net asset composition by type of fund was as follows as of June 30, 2021 and 2020:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor-Restricted Endowment	<u>\$ -</u>	<u>\$ 53,657</u>	<u>\$ 53,657</u>

Changes in endowment net assets were as follows as of June 30, 2021:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, June 30, 2019	\$ -	\$ 53,657	\$ 53,657
Investment Return:			
Investment income	-	29	29
Appropriation of endowment assets			
for general expenditure	-	(29)	(29)
Contributions	-	-	-
Endowment net assets, June 30, 2020	<u>\$ -</u>	<u>\$ 53,657</u>	<u>\$ 53,657</u>
Investment Return:			
Investment income	-	31	31
Appropriation of endowment assets			
for general expenditure	-	(31)	(31)
Contributions	-	-	-
Endowment net assets, June 30, 2021	<u>\$ -</u>	<u>\$ 53,657</u>	<u>\$ 53,657</u>

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

12. Liquidity and Availability

As of June 30, 2021 and 2020 the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

	<u>2021</u>	<u>2020</u>
Financial assets, period end		
Cash and cash equivalents	\$ 4,401,257	\$ 4,186,747
Certificate of deposit	14,097	14,092
Grants receivable	1,021,406	856,259
Other receivables	42,480	89,483
Less: amounts with donor restrictions	<u>(1,469,475)</u>	<u>(1,691,655)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>4,009,765</u>	\$ <u>3,454,653</u>

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations become due. To help manage unanticipated liquidity needs, the Organization has the opportunity to borrow funds from the Diocese of Baton Rouge (an affiliated organization) similar to a line of credit.

13. Concentration of Support

The Organization received approximately 46% and 31% of its support from federal and state grants during the years ending June 30, 2021 and 2020, respectively. The loss or significant reduction of federal and state funding could have a material adverse effect on the Organization's operations.

14. Contingency

On March 11, 2021, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic. This pandemic has subsequently impacted the global economy, creating significant volatility and disruption in the financial markets. Given the continued spread of COVID-19 throughout the United States, the related impact, if any, on the Organization's operational and financial performance will depend on evolving factors that cannot be predicted at this time.

15. Subsequent Events

Management has evaluated events through the date that the financial statements were available to be issued, December 22, 2021, and no matters required disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

Supplemental Information

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC
BATON ROUGE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO EXECUTIVE DIRECTOR
FOR THE YEAR ENDED JUNE 30, 2021

Executive Director: David C. Aguillard

Purpose	2021
Salary	\$ 142,987
Benefits - insurance	7,929
Benefits - retirement	2,860
Benefits - Long Term Disability	179
Benefits - Basic Life Insurance	16
Cell phone	2,706
Registration fees	-
Conference travel	-
Total	\$ 156,677



**INDEPENDENT AUDITORS' 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 Directors and Management of
Catholic Charities of the Diocese of Baton Rouge, Inc.
Baton Rouge, Louisiana

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 statement of financial position and the related statements of activities and changes in net assets, functional expenses and cash flows of Catholic Charities of the Diocese of Baton Rouge, Inc.(CCDBR) (a non-profit organization) as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated December 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Charities of the Diocese of Baton Rouge, Inc.'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 CCDBR's internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities of the Diocese of Baton Rouge Inc.'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 CCDBR'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 CCDBR's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCDBR's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads 'Postlethwaite & Netterville' in a cursive script.

Baton Rouge, Louisiana
December 22, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

Board of Directors and Management of
Catholic Charities of the Diocese of Baton Rouge, Inc.
Baton Rouge, Louisiana

Report on Compliance for its Major Federal Program

We have audited Catholic Charities of the Diocese of Baton Rouge, Inc. (CCDBR) (a non-profit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2021. CCDBR's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its major federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of CCDBR'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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CCDBR'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 of the major federal program. However, our audit does not provide a legal determination of CCDBR's compliance.

Opinion on its Major Federal Program

In our opinion, CCDBR complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.



Report on Internal Control Over Compliance

Management of CCDBR 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 CCDBR'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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CCDBR'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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads 'Postlethwaite & Netterville'.

Baton Rouge, Louisiana
December 22, 2021

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

<u>FEDERAL GRANTING AGENCY/RECIPIENT AGENCY/ GRANT NAME/GRANT NUMBER</u>	<u>ASSISTANCE LISTING</u>	<u>DISBURSEMENTS/ EXPENDITURES</u>	<u>AMOUNTS PAID TO SUB-RECIPIENTS</u>
U.S. Department of Health and Human Services:			
Pass through the Office of Administration for Children and Families, Office of Refugee Resettlement:			
Refugee Resettlement Services –Cash Management Assistance (Grant # 2002LARCMA & 2102LARCMA)	93.566*	\$ 1,015,008	\$ 151,840
Refugee Resettlement Services (Grant # 1801LARSOC, 1901LARSOC, and 2001LARSOC)	93.566*	690,804	347,445
Refugee and Entrant Assistance – Wilson/Fish Program (Grant# 90RW0050-04-00)	93.583*	113,250	61,023
Refugee Preventative Health Discretionary Grant Program (Grant# 90RX0294-03-00)	93.576*	88,818	22,567
Pass through the Louisiana Department of Health and Hospitals, Office Of Administration for Children and Families, Office of Refugee Resettlement:			
Refugee Resettlement Services – RMS (Grant #2101LARCMA)	93.566*	4,370	-
Pass through the United States Committee for Refugees and Immigrants:			
Trafficking Victim Assistance Program	93.598	28,792	-
Pass through from the Administration for Children and Families, Office of Refugee Resettlement - Lutheran Immigration and Refugee Services:			
Unaccompanied Alien Children Program (Grant # 90ZU0361-01-00)	93.676	41,190	-
Total U.S. Department of Health and Human Services		<u>1,982,233</u>	<u>582,874</u>
U.S. Department of Housing and Urban Development:			
Emergency Shelter Block Grant (Grant# 2020/2021)	14.231	278,252	-
Total U.S. Department of Housing and Urban Development		<u>278,252</u>	<u>-</u>
Corporation for National and Community Service:			
Foster Grandparent Program, Title II, Part B (Grant# 20SFWLA001)	94.011**	264,958	-
Federal Emergency Management Agency:			
COVID- 19 Emergency Assistance Program (Grant # Not Assigned)	97.024	53,157	-
Emergency Assistance Program (Grant# Not Assigned)	97.024	68,884	-
Total Federal Emergency Management Agency		<u>122,001</u>	<u>-</u>
Total Federal Expenditures		<u>\$ 2,647,443</u>	<u>\$ 582,874</u>

*Refugee and Resettlement Services State Cluster \$1,912,250

**Foster Grandparent/Senior Companion Cluster \$264,958

See accompanying notes to schedule of expenditures of federal awards.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditure of federal awards includes the federal grant activity of Catholic Charities of the Diocese of Baton Rouge, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B - RECONCILIATION OF EXPENSES TO FEDERAL EXPENDITURES AND TO GRANT REVENUES

Reconciliation of expenses to federal expenditures:

Total Expenses	\$ 6,437,518
Less: Non-Federal Award Expenses	<u>3,790,075</u>
Total Federal Expenditures	\$ <u>2,647,443</u>

Reconciliation to grant assistance revenues:

Total Federal expenditures	\$ 2,647,443
State assistance received	<u>66,274</u>
Total Grant Assistance	\$ <u>2,713,717</u>

NOTE C – INDIRECT COST RATE

The Organization has not elected to use the 10 percent de minimus interest cost rate as allowed under Uniform Guidance.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

A. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

- Material weakness(es) identified? _____ yes x no
- Significant deficiencies(s) identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency (ies) identified that is (are) not considered to be material weaknesses? _____ yes x none reported

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

Any audit findings disclosed that are required to be reported in accordance with §200.516(a) of the Uniform Guidance? _____ yes x no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

Refugee and Resettlement Services State Cluster:

93.583	Refugee and Entrant Assistance – Wilson/Fish Program
93.566	Refugee Resettlement Services
93.576	Refugee Preventative Health Discretionary Grant Program

- The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000.
- Catholic Charities of the Diocese of Baton Rouge, Inc. was determined to be a low-risk auditee.

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Findings – Financial Statement Audit

None noted

C. Findings and Questioned Costs – Major Federal Award Programs

None noted

CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE, INC.
BATON ROUGE, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

A. Findings – Financial Statement Audit

None noted

B. Findings and Questioned Costs – Major Federal Award Programs

None noted