

**APPLICATION FOR  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT PROGRAM  
--2015 Program Year Funding --**

ACTIVITY NAME: Saratoga Mentoring Program  
 APPLICANT: Catholic Charities of Saratoga, Warren & Washington Counties  
 MAILING ADDRESS: 142 Regent Street  
Saratoga Springs, NY ZIP: 12866  
 PHONE: 518-587-5000 FAX: 518-587-3127 EMAIL: ccommins@catholiccharitiessww.org  
 CONTACT PERSON: Sister Charla Commins TITLE: Executive Director

APPLICANT ( SELECT 1):  City Department  Private non-profit organization  Other Public Agency  
 \_\_\_\_\_  
 (List Dept.) (List Federal ID #) (Specify)  
 \_\_\_\_\_  
 096930052  
 \_\_\_\_\_  
 (DUNS #)

NATIONAL OBJECTIVE ( select 1):

**"Benefit persons of Low/moderate income"**

- L/M Income Area Benefit  
 L.M Income Limited Clientele Activites  
 L/M Income Housing Activites  
 L/M Income Job Creation/Retention

**"Address slum/blight Conditions"**

- "N/A" Slum/blighted Area  
 Slum/blighted Spot Basis  
 "N/A" Urban Renewal Completion

**"Urgent CD Need"**

- "N/A" Urgent Need

**REQUESTED ENTITLEMENT FUNDING:** \$ 15,000  
 Funding Leveraged from Other Sources: \$ 83,183  
 Total Activity Cost: \$ 98,183

Proposal Abstract - please provide a **brief** overview of your proposal ***including the number of persons that will be served*** with this grant in the space below:

The Saratoga Mentoring Program is a community-based prevention/diversion program which develops mentoring relationships between at-risk youth and caring adults. The modeling behaviors of the mentors will foster social, emotional and academic competence and enhance future employment opportunities. The positive mentor/mentee relationship will stimulate personal growth and healthy self images thus lowering the probability of future involvement with the juvenile justice system. The families of the youth will also be engaged so that the entire family system will be strengthened through counseling, advocacy and various other program opportunities. One hundred youth and fifty family members will be served through the Mentoring Program.

Sister Charla Commins  
 (Authorized Signature)  
 Sister Charla Commins  
 (Typed or Printed Name)

Executive Director  
 (Title)  
January 16, 2015  
 (Date)

**Please respond in writing to each of the following (add additional pages as necessary):**

## 1. Activity Description

- A. The Saratoga Mentoring Program, a program of Catholic Charities, is ongoing. The program links at-risk students from the greater Saratoga Springs community with caring adult volunteers. The program offers a broad range of services to youth and their families including the one-on-one matches, mentor support and training, counseling, crisis intervention, advocacy and concrete emergency assistance.

During 2014, 133 children and their families actively participated in the Saratoga Mentoring Program. 47 children were involved in active mentor matches. The total number reflects match siblings and children on the waiting list and their siblings who also benefit from group activities and services. Mentors spend several hours per week with the individual child, building a friendship based on trust and mutual interests. Many of the matches continue beyond the minimum one-year commitment. Of our current group of mentor matches, 28 matches have been in existence for more than one year. The program's optimal number of matches is 40 because of the family work involved and the growing challenges of the families served.

Mentors are recruited from the local community and the Skidmore College student population.

Prospective mentors take part in a screening and orientation process, which includes an interview, a rigorous personal and professional background check, and required training sessions on child abuse and neglect and other relevant topics. Mentors who successfully complete the intake process are matched with a suitable child. Matches are based on the child's needs, common interests, and on the preferences of the parents and the volunteers. The mentor and child spend time together on a weekly basis for several hours. Each mentor develops a friendship with the child, engaging the child in a variety of enriching activities such as sports, art activities, and attending community events together. Each mentor makes a one-year commitment, which can be renewed annually.

The Mentoring Program Director provides on-going match support through regular contact with the mentor, parent and child. This support is vital to maintaining successful, safe and long-term mentor matches for the youth.

- B. The Mentoring Program responds to the Priority Public Service Need that addresses the safety, education and

social needs of eligible youth. The program works with economically, emotionally and socially challenged families who are predominantly low income. The Saratoga Mentoring Program is community-based, utilizing the matches as a gateway to identifying and intervening in the needs of the entire family. It is the only program of its kind in Saratoga Springs.

C. The mentoring activity is designed to benefit low income individuals/families. Referrals come from school personnel, public and private agencies and by word of mouth. The longevity and credibility of the program assures a constant flow of referrals. The program serves youth ages 5-17 years old. The parent/guardian and the child participate in an intake process which includes a home visit, personal interview and input from teachers, social workers and others who are aware of the family's and child's needs. Beneficiaries are participating youth, their families whose lives are enhanced by the many positive supports provided, mentors who are greatly enriched by the mentoring relationship and the entire Saratoga community who share in public art projects, volunteerism and improved quality of life for its residents.

D. Performance Goals

Of the 28 youth matched with a mentor who have poor school attendance and low grades, 22 (80%) will increase attendance and improve grades in at least one subject area within the school year.

Verification of progress will come from quarterly reports from school personnel, report cards, and parent/guardian and self report.

Of the 35 families experiencing financial hardship, inadequate personal and parenting skills, 26 (75%) will increase their household resources and parenting capabilities within a year.

Verification will come from self report and staff case records.

According to a Proctor and Gamble study, young people with mentors are more likely to stay in school, achieve and aspire to better grades and go on to college. According to a Prison Fellowship Study, mentoring reduces prison recidivism by up to 80%. A study funded by Ford Foundation showed that high school students from fami-

lies receiving public assistance who had a mentor were more likely than those who did not to:

- : Graduate from high school
- : Enroll in college
- : Have fewer children
- : Less likely to receive food stamps or welfare
- : Have fewer arrests
- : Become involved in community service
- : Be hopeful about their future

E. The Saratoga Mentoring Program, located at 368 Broadway in Saratoga Springs, is open Monday through Friday from 9 a.m. to 5 p.m. with evening and weekend appointments and activities as needed. In addition, the program offers a Saturday Site-Based Program at Skidmore College. All site activities are open to community volunteers as well as college students. College venues and access to campus activities are provided by Skidmore, and transportation is provided by the Saratoga Springs School District.

F. The Program does not require any governmental approval, licenses, etc.

## 2. Organizational Capacity

A. Catholic Charities has been in existence since 1975 and has a proven track record of providing human services throughout the tri-county region. An organizational chart and Board of Directors list are attached. The Mentoring Program has received prior funding from the City of Saratoga Springs through the CDBG grant: 1996-\$10,857; 1997-\$15,000; 1998-\$15,000; 1999-\$17,077; 2000-\$26,000; 2001-\$20,000; 2002-\$20,000; 2003-\$20,000; 2004-\$15,000; 2005-\$6,000; 2006-\$9,500; 2007-\$12,000; 2008 -\$8,000; 2009-\$10,000, 2010 -\$9000; 2011-\$8383.00, 2012-\$10,000; 2013-\$6,284; 2014-\$7,390.

B. The Mentoring Program has been in existence since 1992. As evidenced by the activity description, it is a marvelous, multi-faceted program for youth and their families. Isolated and disengaged families have been empowered to make positive changes in their lives and individual youth have grown personally and academically. They have also been stimulated and empowered to participate in a world previously outside the realm of their experience. The Mentoring Program has clearly been embraced by the Saratoga community.

C. Brenda Jensen, LMSW, is the Program Director. She has been with the program for seven years. She enthusiastically embraces the many service components and relates

well to the mentees and their families. A skilled social worker, she networks well with other providers in the community and brokers services for families challenged by schools, social services and other human service agencies. Her prior experience of working in Head Start was a good learning in preparation for her involvement with the Mentoring Program. She also continues the program's long history of engaging the wider Saratoga community in support of the program.

Brenda will be responsible for all recruiting, screening, training and monitoring the volunteers. She will also maintain contact with the various referral sources in particular the school guidance counselor from the Middle School and the Junior High School. Brenda will provide services to the families of the children in the program. These services will vary from direct concrete assistance to advocacy to counseling where feasible and appropriate.

Due to funding cuts in 2011, the Program is staffed by one full time position, the Director. A SUNY graduate student and work-study Skidmore students also help out.

Central to the success of this program are the volunteers who will serve as the mentors. These volunteers must be caring, capable and committed professional or community persons and Skidmore students. The Mentoring Program has a history of attracting and keeping committed community members.

The referral sources and sources of our verifications are also central to the success of this program. These will include school guidance counselors, juvenile justice authorities and parents.

Financial management of the program comes from the administrative office of Catholic Charities and is overseen by the Executive Director. Program supervision comes from the agency's Associate Director.

#### Group Activities-2014

January 25 - Model Magic Workshop

February 1 - Chowderfest

February 8 - Mason Jar Craft Workshop

February 8 - Maple Avenue middle school play "Shrek"

March 1- Circus Workshop hosted by the Skidmore Circus Club

March 15 - Saratoga Clay Arts Workshop

March 22 - "Exploring the Senses" hosted by the National Honor Society for Neuroscience Club

March 28 - "Footloose" play at Saratoga Springs High School

March 29 - Karaoke party

April 5 - Earth Day Water Filtration Workshop

April 12 - Ukrainian Waxed Easter Eggs

May 16 - Parking Lot Fundraiser

June 21 - Garage Sale Fundraiser

September 2 - Saratoga Mentoring Picnic in State Park

September 27 - Hula Hooping with Mayleen

October 25 - Halloween Party

November 8 - Hula Hoop decorating

November 22 - Chemistry Club Workshop

December 13 - Holiday Craft

Additionally, **many** summer camp scholarships were secured for program participants. Families in need are assured help with back-to-school supplies, Thanksgiving dinners and holiday assistance at Christmas.

3. B. Additional Funding Sources Supporting the Mentoring Program:

OCFS (Youth Bureau)-\$9,860.  
United Way-\$6996.  
Contributions-\$15,030.  
Catholic Charities-\$54,297.

## (ATTACHMENT 1)

**Program Operating Budget**

(Entitlement Grant + Leveraged Funds = Total Activity Cost)

	ENTITLEMENT GRANT	Leveraged Funds*	Total Activity Cost	*Source of leveraged Funds and In-Kind Services
<b>PERSONNEL</b>				
Salaries	15,000	40,451	55,451	Contributions, Catholic Charities, Saratoga County OCFS & United Way
Fringe	0	16,888	16,888	Contributions, Catholic Charities
Other (consultants, etc.)	0	0	0	
<i>Subtotal</i>	15,000	57,339	72,339	

<b>OVERHEAD</b>				
Background Checks	0	1,720	1,720	Catholic Charities
Program Supplies	0	7,555	7,555	Contributions & Catholic Charities
Rent & Utilities	0	9,436	9,436	Contributions & Catholic Charities
Postage	0	300	300	Contributions & Catholic Charities
Telephone	0	2,000	2,000	Contributions & Catholic Charities
Travel	0	1,110	1,110	Contributions & Catholic Charities
Conferences	0	100	100	Contributions & Catholic Charities
Equip. Maintenance	0	1,000	1,000	Contributions & Catholic Charities
Adm. Charges	0	5,353	5,353	Catholic Charities
Audit Expense	0	270	270	Catholic Charities
<i>Subtotal</i>	0	28,844	28,844	

<b>TOTAL COST</b>	15,000	86,183	101,183
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OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133  
MONITORING OF FEDERAL FINANCIAL ASSISTANCE TO SUBRECIPIENTS

ORGANIZATION: Catholic Charities of Saratoga, Warren and Washington Co.  
MAILING ADDRESS: 142 Regent St., Saratoga Spgs., NY 12866  
FEDERAL ID #: 14-1340033 PHONE: 587-5000 FAX: 587-3127  
DUNS #: 14-853-6790

1. Please identify your fiscal year (mth/yr to mth/yr): 7/14 - 6/15

Please identify below the funding received during your last fiscal year:

2. Community Development Block Grant Entitlement Funding (CDBG):

CDBG Activity Name: Saratoga Mentoring Program  
CDBG Funding Program Year: 7/1/15-6/30/16 CDBG Funding Amount: \$15,000

3. Other Federal Financial Awards (cash & non-cash):

GIVE NAME & CATALOG OF FEDERAL FINANCIAL ASSISTANCE (CDFA) #	AMOUNT OF AWARDS
See Attached	

4. During your last fiscal year, has your organization expended more than \$500,000 in total federal financial awards (incl. CDBG & all other federal assistance)? YES \* X NO     

\* If "yes", include a copy of your latest Single Audit Report with this completed and signed form as part of your application. If you answered "no", please complete, sign and return this form.

5. Are you aware of any financial audit violations, findings or questioned costs relating to any activity funded with federal financial assistance? YES \*      NO X

\* If "yes", please describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. Other Saratoga County Awards (cash & non-cash):

IDENTIFY PROGRAM NAME & YEAR OF AWARD	IDENTIFY AMOUNT OF CO. AWARDS
Saratoga County Office of Children and Family Services - 2014	\$9,860

Alicia Charla Communi  
Authorized Signature

January 16, 2015  
Date

**2014-15 ADVISORY BOARD**

**PRESIDENT**

Mr. Bruce O'Connell  
100 Coolidge Avenue  
Queensbury, New York 12804  
761-0542  
265-8956 (Cell)

Occupation-Retired Coordinator of School  
Development Services at BOCES, Saratoga  
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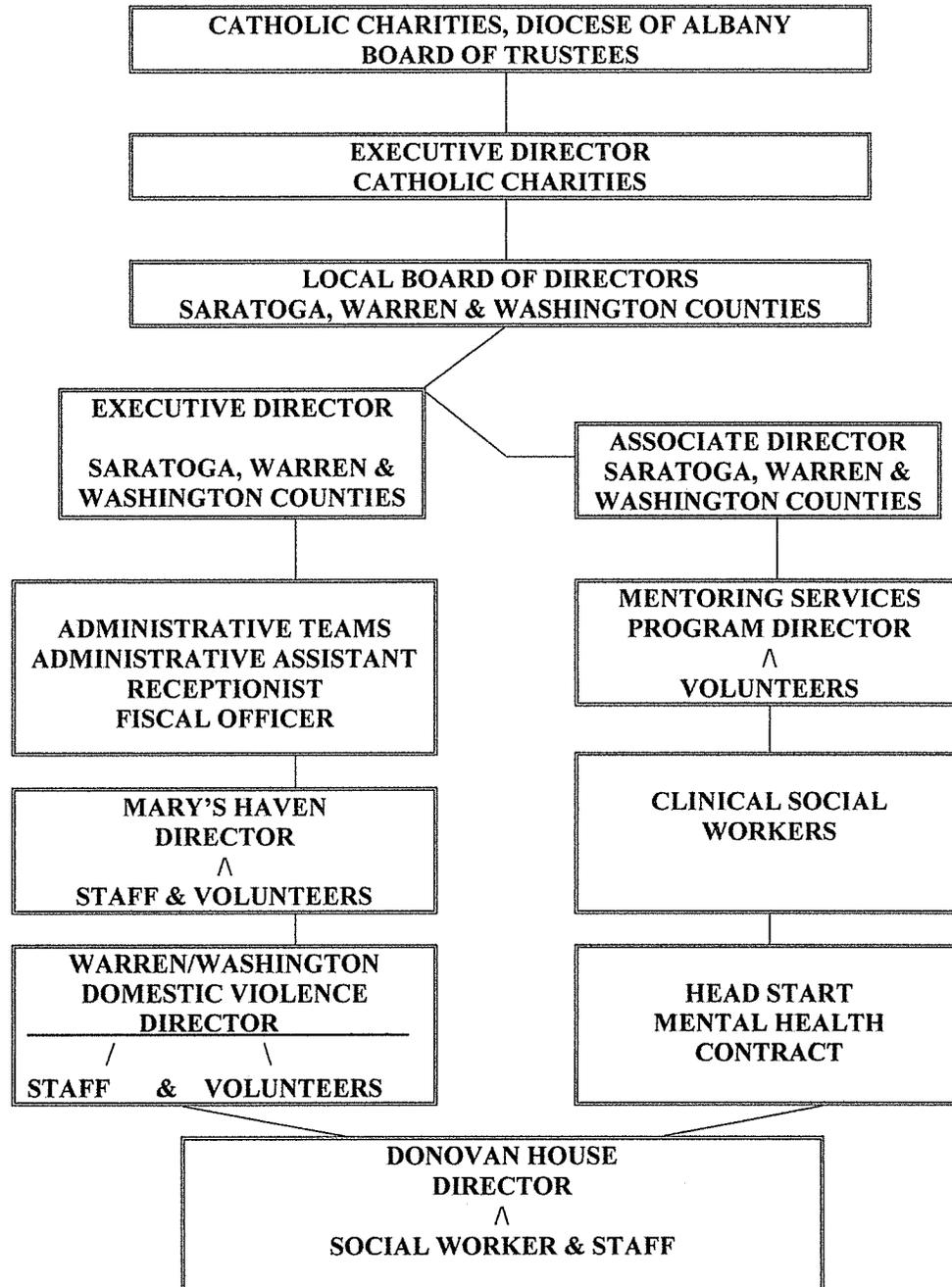
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Sister Charla Commins  
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Executive Director  
Catholic Charities of Saratoga, Warren & Washington Counties  
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# CATHOLIC CHARITIES OF SARATOGA, WARREN & WASHINGTON COUNTIES

## ORGANIZATIONAL CHART



REVISED 5/12

# CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

(With Comparative Totals for 2013)

	CCSWW	
	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 446,821	\$ 511,719
Investments	-	-
Accounts receivable, net	194,725	214,526
Accounts receivable, related	-	90
Contributions receivable	-	-
Prepaid expenses	21,114	15,768
Property, plant, and equipment, net	12,012	14,763
Other assets	-	-
Total Assets	<u>\$ 674,672</u>	<u>\$ 756,866</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Notes payable, lines of credit	\$ -	\$ -
Accounts payable, trade	17,795	17,295
Accounts payable, related	20,720	21,103
Accrued expenses, trade	73,583	75,636
Accrued expenses, related	-	-
Other liabilities	-	-
Deferred revenue	33,533	68,783
Long-term debt	2,511	4,188
Long-term debt, related	-	-
Total Liabilities	<u>148,142</u>	<u>187,005</u>
<b>NET ASSETS</b>		
Unrestricted	509,247	474,701
Temporarily restricted	17,283	95,160
Permanently restricted	-	-
Total Net Assets	<u>526,530</u>	<u>569,861</u>
	<u>\$ 674,672</u>	<u>\$ 756,866</u>

# CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014 (With Comparative Totals for 2013)

	CCSWW	
	2014	2013
<b>REVENUE, GAINS, AND SUPPORT:</b>		
Contributions and donations	\$ 183,838	\$ 249,998
Bequests	-	-
Related party contributions	64,464	20,299
United Way	86,393	83,864
Fund-raising	144,087	156,780
Government grants, contracts, and fees	880,626	1,157,540
Program service revenue	647,413	390,641
Investment earnings	-	-
Rental income	-	5,400
Administrative fees	-	-
Miscellaneous revenue	-	4,431
Donated services and donated space	315,205	314,823
Net assets released from restrictions	77,877	134,625
Total revenue, gains and support	2,399,903	2,518,401
<b>EXPENSES</b>		
<b>PROGRAM EXPENSES:</b>		
Adoption	-	-
Agency Support	-	-
AIDS/HIV Services	-	-
Day Care	-	-
Domestic Violence	717,260	755,817
Emergency Shelters	-	-
Foster Care	407,597	434,836
Hispanic Family Assistance	-	-
Immigration Services	-	-
Individual and Family Counseling	497,724	565,226
Low Income Housing	-	-
Maternity Services	-	-
Mediation	-	-
Mental Health/Substance Abuse	-	-
Parish Social Ministry/Outreach/ Emergency Assistance	36,655	39,132
Senior Services	210,797	226,985
Services for the Disabled	-	-
Services for Youth at Risk	186,114	200,380
Social Justice/Advocacy	-	-
Welfare to Work	-	-
Women, Infant, and Children (WIC)	-	-
Youth Education/Recreation	-	-
Total program services	2,056,147	2,222,376
<b>SUPPORTING SERVICES:</b>		
Management and general	285,447	293,209
Fund-raising	23,763	30,050
Total expenses	2,365,357	2,545,635
<b>CHANGE IN UNRESTRICTED NET ASSETS BEFORE EQUITY TRANSFER</b>	<b>\$ 34,546</b>	<b>\$ (27,234)</b>

TRANSFER OF EQUITY (UNRESTRICTED)	<u>-</u>	<u>(100,000)</u>
CHANGE IN UNRESTRICTED NET ASSETS	34,546	(127,234)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS		
REVENUE, GAINS AND SUPPORT:		
Contributions	\$ -	\$ 125,000
Bequests and related (adjustments)	\$ -	\$ -
Fund-raising	-	-
Investment earnings (losses)	-	-
Net assets released from restrictions	<u>(77,877)</u>	<u>(134,625)</u>
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	(77,877)	(9,625)
CHANGE IN PERMANENTLY RESTRICTED NET ASSETS		
REVENUE:		
Contributions and donations	\$ -	\$ -
Investment earnings (losses)	-	-
Net assets released from restrictions	<u>-</u>	<u>-</u>
CHANGE IN PERMANENTLY RESTRICTED NET ASSETS	-	-
PERMANENTLY RESTRICTED NET ASSETS - beginning of year	<u>-</u>	<u>-</u>
PERMANENTLY RESTRICTED NET ASSETS - end of year	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET ASSETS - ALL	<u>\$ (43,331)</u>	<u>\$ (136,859)</u>

# CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Totals for 2013)

	CCSWW	
	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (43,331)	\$ (36,859)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Provision for bad debts	\$ 31,810	\$ 35,839
Depreciation and amortization	6,451	8,630
Non-cash property donation	-	-
Realized loss (gain) on sale of investments	-	-
Unrealized (gains) losses on investments	-	-
Donated investments	-	-
Reinvested dividends	-	-
(Gain) loss on sale of property, plant, and equipment	-	-
Non-cash portion of equity transfer	-	-
Changes in:		
Accounts and contributions receivable	(11,919)	63,419
Prepaid expenses and other assets	(5,346)	(1,944)
Accounts payable, accrued expenses, and other liabilities	(1,936)	11,883
Deferred revenue	(35,250)	35,815
Net cash flow from operating activities	<u>(59,521)</u>	<u>116,783</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Change in certificates of deposit, net	-	-
Purchase of property, plant, and equipment	(3,700)	(9,500)
Proceeds from sale of property, plant, and equipment	-	-
Purchase of investments	-	-
Proceeds from sale of investments	-	-
Net cash flow from investing activities	<u>(3,700)</u>	<u>(9,500)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net borrowings (repayments) on lines of credit	-	-
Payments on long-term debt	(1,677)	(1,316)
Equity transfer (to) from related agency	-	(100,000)
Proceeds from long-term debt	-	5,504
Net cash flow from financing activities	<u>(1,677)</u>	<u>(95,812)</u>
<b>CHANGE IN CASH</b>	(64,898)	11,471
<b>CASH AND CASH EQUIVALENTS - beginning of year</b>	<u>511,719</u>	<u>500,248</u>
<b>CASH AND CASH EQUIVALENTS - end of year</b>	<u>\$ 446,821</u>	<u>\$ 511,719</u>

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**Financial Statements and Required Reports  
Under OMB Circular A-133 as of  
June 30, 2014  
Together with  
Independent Auditor's Report**

**Bonadio & Co., LLP**  
Certified Public Accountants

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## INDEPENDENT AUDITOR'S REPORT

November 20, 2014

The Board of Trustees of  
Catholic Charities of the Diocese of Albany, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Catholic Charities of the Diocese of Albany, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities 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 from material misstatement.

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

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

(Continued)

**INDEPENDENT AUDITOR'S REPORT**  
(Continued)

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities of the Diocese of Albany, Inc. as of June 30, 2014, 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 Catholic Charities of the Diocese of Albany, Inc.'s 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 18, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Report on Supplementary Information**

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, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2014, on our consideration of Catholic Charities of the Diocese of Albany, Inc.'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 Catholic Charities of the Diocese of Albany, Inc.'s internal control over financial reporting and compliance.

Bonadio & Co., LLP

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**STATEMENT OF FINANCIAL POSITION**

**JUNE 30, 2014**

(With Comparative Totals for 2013)

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,868,214	\$ 6,196,757
Investments	5,369,456	4,809,442
Accounts receivable, net of allowance for doubtful accounts	5,462,679	6,978,442
Contributions receivable	454,000	454,000
Beneficial interest in perpetual trusts	1,118,209	984,490
Prepaid expenses	143,896	112,104
Property and equipment, net	4,786,625	4,897,077
Other assets	<u>284,695</u>	<u>232,783</u>
	<u>\$ 24,487,774</u>	<u>\$ 24,665,095</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Lines-of-credit	\$ 121,000	\$ 270,199
Accounts payable, trade	1,436,436	1,877,334
Accounts payable, related	1,499,476	1,245,440
Accrued expenses	4,092,274	4,796,078
Other liabilities	270,004	277,993
Deferred revenue	961,358	704,719
Long-term debt	<u>1,332,544</u>	<u>1,334,005</u>
Total liabilities	<u>9,713,092</u>	<u>10,505,768</u>
<b>NET ASSETS:</b>		
Unrestricted	8,373,241	8,344,793
Temporarily restricted	5,191,654	4,615,056
Permanently restricted	<u>1,209,787</u>	<u>1,199,478</u>
Total net assets	<u>14,774,682</u>	<u>14,159,327</u>
	<u>\$ 24,487,774</u>	<u>\$ 24,665,095</u>

The accompanying notes are an integral part of these statements.

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014  
(With Comparative Totals for 2013)**

	2014			2013
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUE, GAINS, AND SUPPORT:</b>				
Contributions and donations	\$ 2,352,486	\$ 66,526	\$ -	\$ 2,419,012
Bequests	84,643	-	-	84,643
Related party contributions	1,022,421	-	-	1,022,421
United Way	334,956	-	-	334,956
Fund-raising	1,051,981	-	-	1,051,981
Government grants, contracts, and fees	33,172,337	-	-	33,172,337
Program service revenue	2,285,983	-	-	2,285,983
Investment earnings	168,672	652,735	-	821,407
Change in value of perpetual trusts	29,504	93,906	10,309	133,719
Rental income	44,419	-	-	44,419
Administrative fees	470,850	-	-	470,850
Miscellaneous revenue	221,325	-	-	221,325
Donated services and donated space	710,213	-	-	710,213
Net assets released from restrictions	<u>236,569</u>	<u>(236,569)</u>	<u>-</u>	<u>-</u>
<b>Total revenue, gains and support</b>	<b><u>42,186,359</u></b>	<b><u>576,598</u></b>	<b><u>10,309</u></b>	<b><u>42,773,266</u></b>
<b>EXPENSES:</b>				
<b>Program services:</b>				
Adoption	53,258	-	-	53,258
AIDS/HIV Services	1,358,673	-	-	1,358,673
Court Related Services	143,097	-	-	143,097
Day Care	1,017,685	-	-	1,017,685
Domestic Violence	1,753,215	-	-	1,753,215
Emergency Shelters	813,949	-	-	813,949
Foster Care	2,332,584	-	-	2,332,584
Hispanic Family Assistance	33,746	-	-	33,746
Immigration Services	56,586	-	-	56,586
Individual and Family Counseling	521,581	-	-	521,581
Low-Income Housing	1,705,619	-	-	1,705,619
Maternity Services	1,497,668	-	-	1,497,668
Mediation	389,893	-	-	389,893
Mental Health/Substance Abuse	1,902,911	-	-	1,902,911
Parish Social Ministry/Outreach/ Emergency Assistance	2,996,327	-	-	2,996,327
Senior Services	2,719,592	-	-	2,719,592
Services for the Disabled	14,477,821	-	-	14,477,821
Services for Youth at Risk	995,187	-	-	995,187
Social Justice/Advocacy	134,127	-	-	134,127
Welfare to Work	70,272	-	-	70,272
Women, Infant, and Children (WIC)	436,718	-	-	436,718
Youth Education/Recreation	<u>620,788</u>	<u>-</u>	<u>-</u>	<u>620,788</u>
<b>Total program services</b>	<b>36,031,297</b>	<b>-</b>	<b>-</b>	<b>36,031,297</b>
<b>Supporting services:</b>				
Administrative	5,706,571	-	-	5,706,571
Fund-raising	<u>420,043</u>	<u>-</u>	<u>-</u>	<u>420,043</u>
<b>Total expenses</b>	<b><u>42,157,911</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>42,157,911</u></b>
<b>CHANGE IN NET ASSETS</b>	<b>28,448</b>	<b>576,598</b>	<b>10,309</b>	<b>615,355</b>
<b>NET ASSETS - beginning of year</b>	<b><u>8,344,793</u></b>	<b><u>4,615,056</u></b>	<b><u>1,199,478</u></b>	<b><u>14,159,327</u></b>
<b>NET ASSETS - end of year</b>	<b><u>\$ 8,373,241</u></b>	<b><u>\$ 5,191,654</u></b>	<b><u>\$ 1,209,787</u></b>	<b><u>\$ 14,774,682</u></b>

The accompanying notes are an integral part of these statements.

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
(With Comparative Totals for 2013)

	<u>2014</u>	<u>2013</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 615,355	\$ 1,149,135
Adjustments to reconcile change in net assets to net cash flow from operating activities:		
Provision for bad debts	241,300	130,994
Depreciation and amortization	565,353	600,227
Realized gains on sale of investments	(612,156)	(68,410)
Unrealized gains on investments	(15,715)	(298,297)
Change in value of perpetual trusts	(133,719)	(78,594)
Non-cash capital contributions	(55,412)	-
Non-operating capital grant revenue	-	(215,896)
Reinvested dividends	(97,779)	(92,733)
(Gains) losses on sale of property and equipment	1,109	(22,582)
Changes in:		
Accounts and contributions receivable	1,274,463	(977,389)
Prepaid expenses and other assets	(83,704)	(14,895)
Accounts payable, accrued expenses, and other liabilities	(898,655)	881,755
Deferred revenue	<u>256,639</u>	<u>95,171</u>
Net cash flow from operating activities	<u>1,057,079</u>	<u>1,088,486</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(402,198)	(365,924)
Proceeds from sale of property and equipment	1,600	38,660
Purchase of investments	(105,000)	(2,608)
Proceeds from sale of investments	<u>270,636</u>	<u>1,105,966</u>
Net cash flow from investing activities	<u>(234,962)</u>	<u>776,094</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Net borrowings (repayments) on lines-of-credit	(149,199)	(1,006,669)
Proceeds from capital grant revenue	-	215,896
Payments on long-term debt	(255,784)	(529,880)
Proceeds from long-term debt	<u>254,323</u>	<u>95,359</u>
Net cash flow from financing activities	<u>(150,660)</u>	<u>(1,225,294)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>671,457</b>	<b>639,286</b>
<b>CASH AND CASH EQUIVALENTS - beginning of year</b>	<u><b>6,196,757</b></u>	<u><b>5,557,471</b></u>
<b>CASH AND CASH EQUIVALENTS - end of year</b>	<u><u><b>\$ 6,868,214</b></u></u>	<u><u><b>\$ 6,196,757</b></u></u>

The accompanying notes are an integral part of these statements.

## **CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2014**

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#### **A. NATURE OF OPERATIONS**

Catholic Charities of the Diocese of Albany, Inc. (Catholic Charities or the Organization) is a not-for-profit corporation organized under a Special Act of the New York State Legislature and is affiliated with the Roman Catholic Diocese of Albany (Diocese).

Catholic Charities delivers human services throughout the fourteen counties of the Diocese. A summary of those services is as follows:

- Adoption
- AIDS/HIV services
- Court related services
- Day care
- Domestic violence
- Emergency shelters
- Foster care
- Hispanic family assistance
- Immigration services
- Individual and family counseling
- Low-income housing
- Maternity services
- Mediation
- Mental health and substance abuse services
- Parish social ministry, outreach, and emergency assistance
- Senior services
- Services for the disabled
- Services for youth at risk
- Social justice and advocacy
- Welfare to Work
- Women, Infant, and Children (WIC)
- Youth education and recreation

**A. NATURE OF OPERATIONS (Continued)**

Catholic Charities delivers these services through a decentralized system of local agencies. The agencies are as follows:

- Catholic Charities of Columbia and Greene Counties (CCCG)
- Catholic Charities of Delaware and Otsego Counties (CCDO)
- Catholic Charities of Fulton and Montgomery Counties (CCFM)
- Catholic Charities of Herkimer County (CCH)
- Catholic Charities of Saratoga, Warren, and Washington Counties (CCSWW)
- Catholic Charities Senior and Caregiver Support Services (CCSCSS)
- Catholic Charities of Schoharie County (CCScho)
- Community Maternity Services (CMS)
- Catholic Charities Housing Office (CCHO)
- Catholic Charities Disabilities Services (CCDS)
- Catholic Charities Care Coordination Services (CCCCS), formerly Catholic Charities AIDS Services (CCAIDS)
- Catholic Charities Tri-County Services (CCTCS)
- Catholic Charities Executive Office and Support Services (CCEOSS)

**B. SUMMARY OF ACCOUNTING POLICIES**

The financial statements presented herein reflect the financial position, change in net assets, and cash flows of all Catholic Charities agencies on a combined basis. All significant interagency transactions have been eliminated.

**Basis of Accounting**

The accompanying financial statements were prepared in conformity with accounting principles generally accepted in the United States of America.

**Use of Estimates**

Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## **B. SUMMARY OF ACCOUNTING POLICIES (Continued)**

### **Comparative Financial Information**

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization's cash balances may at times exceed federally insured limits. (See Note M)

### **Investments**

All investments in equity securities, mutual funds and investment pools are stated at fair value. Fair value is determined using quoted market prices for which all significant inputs are observable, directly or indirectly. All realized and unrealized gains and losses are reported directly in the accompanying statement of activities.

Marketable securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain marketable securities, it is at least reasonably possible that changes in the values of marketable securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

Certain investments are held as an endowment as described in Note C. The endowment includes donor-restricted funds reported as temporarily and permanently restricted net assets in the statement of financial position. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

### **Accounts Receivable**

Accounts receivable include uncollateralized obligations from numerous sources including Medicaid; local, New York State, and federal grants; contracts; and third-party reimbursement programs. Substantially all programs are billed on a monthly basis under customary payment terms associated with Medicaid programs and state and federal grants. Payment is normally received within thirty to sixty days. Accounts for which no payment has been received for several months are considered delinquent and customary collection efforts are begun. After all collection efforts are exhausted, the account is written off.

The carrying amount of accounts receivable is reduced by a valuation that reflects management's best estimate of amounts that will not be collected. Management reviews receivable balances and estimates the portion of the balance that will not be collected based on historical collection percentages and review of open accounts. Accounts receivable are stated net of an allowance for doubtful accounts in the amount of \$191,335 and \$93,813 as of June 30, 2014 and 2013, respectively.

### **Contributions Receivable**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

### **Beneficial Interest in Perpetual Trusts**

The Organization's interest in perpetual trusts is recorded at fair value based upon the market value of the investments held by the trusts.

## **B. SUMMARY OF ACCOUNTING POLICIES (Continued)**

### **Property and Equipment**

Acquisitions of property and equipment and expenditures that materially change capacities or extend useful lives are recorded at cost. Routine maintenance and repairs and minor replacement costs are charged to expense as incurred. When property and equipment are retired or otherwise disposed of, the appropriate accounts are relieved of costs and accumulated depreciation, and any resultant gain or loss is included in revenue or expense.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding the length of time that donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Some of the Organization's programs require the purchase of equipment with title remaining with the program funding source. These purchases of equipment are expensed as incurred.

Property and equipment are depreciated using the straight-line method over their estimated useful lives, except for certain leasehold improvements which are amortized over the shorter of the estimated useful life or the remaining lease term. The estimated lives used in determining depreciation vary from three to forty years.

### **Long-Lived Assets**

The Organization assesses its long-lived assets for impairment when events or circumstances indicate their carrying amounts may not be recoverable. This is accomplished by comparing the expected undiscounted future cash flows of the long-lived assets with the respective carrying amount as of the date of assessment. If the expected undiscounted future cash flows exceed the respective carrying amount as of the date of assessment, the long-lived assets are considered not to be impaired. If the expected undiscounted future cash flows are less than the carrying value, an impairment loss is recognized and measured as the difference between the carrying value and the fair value of the long-lived assets. No impairment of long-lived assets was recognized in 2014 or 2013.

### **Deferred Revenue**

Deferred revenue represents cash received but not yet spent in accordance with funding source requirements.

### **Financial Reporting**

The Organization reports its activities and the related net assets using three net asset categories: unrestricted, temporarily restricted, and permanently restricted.

Unrestricted net assets include resources which are available for the support of the Organization's operating activities.

Temporarily restricted net assets represent donor-imposed restrictions that permit the Organization to use up or expend the donated assets as specified. This temporary restriction is satisfied by the passage of time or by actions of the Organization. See information about these restrictions in Note I.

## **B. SUMMARY OF ACCOUNTING POLICIES (Continued)**

### **Financial Reporting (Continued)**

Permanently restricted net assets include resources that have donor-imposed restrictions that stipulate that resources be maintained intact permanently, but which permit the Organization to use up or expend the income derived from the donated assets for operating purposes. These restrictions are described in Note I.

### **Recognition of Donor Restrictions**

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

### **Donated Services and Donated Space**

Donated services and donated space are reflected upon receipt and are recorded at cost or estimated cost, where necessary, as expenses for program services. Donated services are recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Donated services include a variety of items including donated building supplies and related labor, office space and volunteer time in a mentoring program.

### **Tax Status**

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (Code) and comparable New York State law. Contributions to the Organization are tax deductible within the limitations prescribed by the Code. This exemption from taxes is under the terms of the annual group ruling granted to the United States Conference of Catholic Bishops. The Organization has been classified as a publicly-supported organization that is not a private foundation under Section 509(a) of the Code.

For tax-exempt entities, their tax-exempt status itself is deemed to be an uncertainty, since events could potentially occur to jeopardize their tax-exempt status. As of June 30, 2014 and 2013, the Organization does not have a liability for unrecognized tax benefits. The Organization files exempt organization tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal tax examinations by tax authorities for years before 2011.

### **Relationship to Roman Catholic Diocese of Albany and Other Catholic Sponsored Organizations**

The Organization is affiliated with the Roman Catholic Diocese of Albany (Diocese). The Bishop of the Diocese is one of the members of the corporation and also serves as Board Chair. There are numerous other religious and nonprofit organizations sponsored by or affiliated with the Diocese. In addition, there are many other religious and nonprofit organizations in the United States that are sponsored by or affiliated with the Roman Catholic Church and other dioceses.

During the normal course of operations, the Organization will have transactions and/or enter into agreements with several of these entities. All significant transactions with the Diocese are disclosed in the accompanying financial statements (see Note K). In the opinion of management, the organizational structure of the other Catholic sponsored organizations does not satisfy the definition of controlled or affiliated entities under generally accepted accounting principles, and, therefore, these other organizations are not considered related parties for financial statement reporting purposes.

## B. SUMMARY OF ACCOUNTING POLICIES (Continued)

### Financial Instruments Measured at Fair Value

The Organization has financial instruments which are recorded at fair value in the accompanying statement of financial position. The Organization makes estimates regarding the valuation of assets and liabilities measured at fair value in the financial statements. These assets and liabilities, including the methods and assumptions used in estimating the fair value, are as follows:

Cash and Cash Equivalents: The carrying amount reported in the statement of financial position for cash and cash equivalents approximates fair value due to the short-term nature of these instruments. The fair value of cash and cash equivalents is measured using Level 1 inputs.

Investments: The carrying amount reported in the statement of financial position for investments is stated at fair value. Fair values are based on quoted market prices. The fair value of investments is determined using Level 1 and 2 inputs as delineated in Note O.

Long-Term Debt and Lines-of-Credit: The fair value of long-term debt and lines-of-credit are estimated using discounted cash flow analyses, based on the participating institutions incremental borrowing rates for similar types of borrowing arrangements. The fair value of long-term debt and lines-of-credit approximates the carrying value. The fair value of long-term debt and lines-of-credit is measured using Level 2 inputs.

### Fair Value Measurement – Definition and Hierarchy

Generally accepted accounting principles establish a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Organization. Unobservable inputs are inputs that reflect the Organization's assumptions about the assumptions market participants would use in pricing the asset or liability, developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Valuation adjustments are not applied to Level 1 instruments. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

The Organization's equity securities and mutual funds are primarily valued utilizing Level 1 inputs.

- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.

The Organization's investments in the investment pool described in Note C and the beneficial interest in perpetual trusts are valued utilizing Level 2 inputs. Fair value of these investments is derived using the market approach based on relevant market data and the underlying value of the marketable securities held.

- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

## B. SUMMARY OF ACCOUNTING POLICIES (Continued)

### Fair Value Measurement – Definition and Hierarchy (Continued)

The Organization currently has no assets or liabilities that are measured using Level 3 inputs.

The availability of observable inputs can vary and is affected by a wide variety of factors. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Organization in determining fair value is greatest for instruments categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

### Advertising

Advertising costs are expensed as incurred and amounted to approximately \$123,000 and \$114,000 in 2014 and 2013, respectively.

### Functional Allocation of Expenses

The costs of providing the Organization's programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated amongst programs and supporting services benefited.

## C. INVESTMENTS AND ENDOWMENT POLICIES

A summary of the Organization's investments at fair market value is as follows as of June 30:

	<u>2014</u>	<u>2013</u>
Equity securities	\$ 8,373	\$ 131,188
Mutual funds	249,043	199,263
Investment pool	<u>5,112,040</u>	<u>4,478,991</u>
	<u>\$ 5,369,456</u>	<u>\$ 4,809,442</u>

### **C. INVESTMENTS AND ENDOWMENT POLICIES (Continued)**

The majority of funds in the investment pool are held by The Foundation of the Roman Catholic Diocese of Albany, a related entity. The funds are managed at the sole discretion of the Foundation, as directed by its trustees. The investment pool consists of approximately 62% equities and 38% bonds. Bond holdings are invested within a U.S. Treasury Index Fund using high quality, intermediate fixed income maturity criteria. Equities are invested in a large company index fund which strives to match the S&P 500 Index. There are no unfunded commitments relating to the investment pool. The investments can be redeemed at any time with 5 to 7 days' notice.

For the years ended June 30, 2014 and 2013, the investments earned interest and dividends of \$193,536 and \$172,720, respectively (including \$87,439 and \$89,135, respectively, of interest earned on the endowment funds referenced below). Net realized gains on investments were \$612,156 and \$68,410 for the years ended June 30, 2014 and 2013, respectively. Net unrealized gains were \$15,715 and \$298,297, respectively. The realized and unrealized gains include \$692,610 and \$382,704, respectively, earned on the endowment fund.

#### **Endowment Policies**

The Organization's endowment consists of three funds established to a) provide services consistent with the mission of one of its agencies (CMS), b) generate operating income for all of its programs, and c) provide operational support for all of its programs. The endowment includes donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions.

The governing board of the Organization has interpreted the applicable provisions of New York Not-for-Profit Corporation Law to mean that the classification of appreciation on donor-restricted endowment gifts, beyond the original gift amount, follows the donor's restrictions on the use of the related income (interest and dividends).

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity. Under this policy, as approved by the Board of Trustees, the majority of endowment assets are invested in the investment pool of The Foundation of the Roman Catholic Diocese of Albany. The stated strategy is to passively invest through indexed funds that are in accordance with the socially responsible investment guidelines promulgated by the United States Conference of Bishops. As of June 30, 2014, the indexed funds held were in 46.53% domestic equities, 15.00% international equities, 37.90% fixed income investments and .57% cash equivalents or other investments. No target growth rate is stated or implied by the Organization's investment objectives. Actual investment returns in any given year may vary and are allocated to the Organization by the Foundation on a unitized basis.

**C. INVESTMENTS AND ENDOWMENT POLICIES (Continued)**

**Endowment Policies (Continued)**

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation (see information above) that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

There is no annual target for expenditures. Management periodically presents initiatives that they feel worthy of support. These suggestions are reviewed and funds are appropriated on occasion for items deemed worthwhile.

The portion of perpetual endowment funds that is required to be retained permanently totaled \$1,041,000 at June 30, 2014 and 2013. The endowment net asset composition as of June 30, 2014 and 2013 was as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>June 30, 2014:</b>			
Donor-restricted endowment funds	<u>\$ 5,066,063</u>	<u>\$ 1,041,000</u>	<u>\$ 6,107,063</u>
<b>June 30, 2013:</b>			
Donor-restricted endowment funds	<u>\$ 4,377,735</u>	<u>\$ 1,041,000</u>	<u>\$ 5,418,735</u>

Changes in endowment net assets for the years ended June 30, 2014 and 2013 are as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets - July 1, 2012	<u>\$ 5,011,863</u>	<u>\$ 1,041,000</u>	<u>\$ 6,052,863</u>
Investment return:			
Investment income, net of fees	58,301	-	58,301
Net appreciation (realized and unrealized)	<u>382,704</u>	<u>-</u>	<u>382,704</u>
Total investment return	<u>441,005</u>	<u>-</u>	<u>441,005</u>
Appropriation of assets for expenditure	<u>(1,075,133)</u>	<u>-</u>	<u>(1,075,133)</u>
Endowment net assets - June 30, 2013	<u>\$ 4,377,735</u>	<u>\$ 1,041,000</u>	<u>\$ 5,418,735</u>
Investment return:			
Investment income, net of fees	54,019	-	54,019
Net appreciation (realized and unrealized)	<u>692,610</u>	<u>-</u>	<u>692,610</u>
Total investment return	<u>746,629</u>	<u>-</u>	<u>746,629</u>
Appropriation of assets for expenditure	<u>(58,301)</u>	<u>-</u>	<u>(58,301)</u>
Endowment net assets - June 30, 2014	<u>\$ 5,066,063</u>	<u>\$ 1,041,000</u>	<u>\$ 6,107,063</u>

#### D. CONTRIBUTIONS RECEIVABLE

Contributions receivable as of June 30, 2014 and 2013 consist of a bequest receivable from an estate. The balance outstanding that is due from this estate is \$454,000 as of June 30, 2014 and 2013. According to the will, the Organization is expected to receive approximately \$622,000 in direct contributions, of which \$400,000 was received during 2011. In addition, the Organization is also one of the beneficiaries of two charitable remainder unitrusts created under the will. These trusts will terminate within five years from the date of commencement (in November 2013). The present value of the estimated funds to be received from these trusts is approximately \$232,000 as of June 30, 2014 and 2013. A discount rate of 3.5% was used to determine the present value amount. The income generated from this contribution is to be utilized for general purposes of the Organization and the original contribution is to be retained in perpetuity within the endowment fund. This contribution is classified as permanently restricted as of June 30, 2014 and 2013.

#### E. BENEFICIAL INTEREST IN PERPETUAL TRUSTS

The Organization is the beneficiary of the Genevieve Brady Macaulay Trust (Trust). The original contribution of \$187,000 is restricted in perpetuity and, as such, this portion of the trust is recorded in permanently restricted net assets. The earnings generated by the Trust are included in temporarily restricted net assets, as these earnings were restricted for use in the Organization's maternity programs.

The Organization is the beneficiary of another trust with total assets of \$88,468 restricted in perpetuity. The earnings of the Trust are distributed annually to the Organization to assist needy or elderly individuals with maintaining independent living accommodations.

The Organization is also the beneficiary of a third trust which was established in 2005. The portion restricted in perpetuity is \$74,190. The income generated by the Trust is to be used to support the Catholic Charities Housing Office services and programs.

The value of the beneficial interest in perpetual trusts is recorded at the fair market value of the Trusts' assets. The Organization recognized gains in the value of these Trusts in the amount of \$133,719 and \$78,594 during the years ended June 30, 2014 and 2013, respectively.

#### F. PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30 is as follows:

	<u>2014</u>	<u>2013</u>
Land	\$ 998,986	\$ 1,004,595
Buildings and leasehold improvements	6,024,513	5,724,279
Furniture and fixtures	1,125,572	993,203
Office and program equipment	1,054,034	1,211,851
Vehicles	1,816,427	1,770,380
	<u>11,019,532</u>	<u>10,704,308</u>
Less: Accumulated depreciation	<u>(6,232,907)</u>	<u>(5,807,231)</u>
	<u>\$ 4,786,625</u>	<u>\$ 4,897,077</u>

Depreciation and amortization expense was \$565,353 and \$600,227 for the years ended June 30, 2014 and 2013, respectively.

## G. OTHER ASSETS

Other assets include participant funds, as follows:

Catholic Charities Disabilities Services has signature authority over participant funds. These funds are used for authorized and allowable purchases of personal items for clients. Participant funds were \$210,760 and \$213,570 as of June 30, 2014 and 2013, respectively. The related liability is included in other liabilities on the statement of financial position.

## H. LONG-TERM DEBT

The Organization has the following long-term debt at June 30, 2014 and 2013:

Loan payable to OPWDD/MCFFA - Payable in monthly installments of \$1,188, including principal and interest at 5.94%, secured by property, due February 2018. At June 30, 2014 and 2013, the outstanding balance was \$80,317 and \$108,824, respectively.

Vehicle loan payable to Adirondack Trust Company - Payable in monthly installments of \$153, including principal and interest at 4.50%, secured by the vehicle, due November 2015. The outstanding balance at June 30, 2014 and 2013 was \$2,511 and \$4,188, respectively.

Twenty-one loans payable to the Diocesan Investment and Loan Trust – These outstanding loans, totaling \$937,090, accrue interest at 4.75-6.00% per annum. Twenty of these loans are secured by certain vehicles and properties. Twenty-six loans totaling \$960,690 were outstanding as of June 30, 2013. The loans are payable in monthly installments totaling \$19,650 and \$22,506 at June 30, 2014 and 2013, respectively, and mature from October 2014 through April 2023.

Future scheduled maturities of long-term debt are as follows at June 30:

2015	\$ 184,595
2016	139,177
2017	125,591
2018	105,237
2019	102,750
Thereafter	<u>362,568</u>
	<u>\$ 1,019,918</u>

In addition, the Organization had certain unscheduled debt to the Diocesan Investment and Loan Trust (Trust):

- One unsecured loan with CCEOSS, which accrues interest at 4.75% per annum, had an outstanding balance of \$52,323 as of June 30, 2014.
- An unsecured, non-interest bearing loan with CCEOSS had an outstanding balance of \$260,303 as of June 30, 2014 and 2013. The loan is an advance, in an amount equal to market value as of the January 1, 2002 initial distribution date, of annuities restricted for the use of Catholic Charities of the Diocese of Albany which have been received as a result of the Diocesan-wide Capital Campaign. The loan is payable upon release of any annuity payment received by CCEOSS.

In addition to long-term debt, the Organization has short-term notes payable under line-of-credit agreements (See Note M).

## I. RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the following purposes at June 30:

	<u>2014</u>	<u>2013</u>
Program Services:		
Disaster assistance, emergency assistance	\$ 86,773	\$ 68,538
Services to the aging and elderly	7,771	8,940
Homeless shelter	1,544	23,106
Home for the dying in Saratoga, NY	17,283	95,160
Maternity, child care, and youth services	645,378	551,472
Nutrition assistance and services	12,220	11,078
Program Support:		
Property, equipment, and technology	-	30,498
Endowment to provide operational support for all programs	<u>4,420,685</u>	<u>3,826,264</u>
	<u>\$ 5,191,654</u>	<u>\$ 4,615,056</u>

The endowment for program support, as listed above, is classified as temporarily restricted as the donor has stipulated that both principal and interest are available to support operations. During fiscal year 2013, \$1,000,000 of these funds were released from restriction and expended for the intended purpose.

Permanently restricted net assets consist of a corpus of nonexpendable funds. Interest, dividends, and realized gains are expendable for the following purposes at June 30:

	<u>2014</u>	<u>2013</u>
Independent living for needy and elderly	\$ 162,657	\$ 152,348
Maternity care for adolescent women	193,130	193,130
Endowment to generate operating income for all programs	<u>854,000</u>	<u>854,000</u>
	<u>\$ 1,209,787</u>	<u>\$ 1,199,478</u>

## J. RETIREMENT PLAN

The Organization provides retirement benefits in the form of a multi-employer defined benefit plan. The Plan is administered by the Roman Catholic Diocese of Albany. The Plan is available to all eligible lay employees of the Diocese and all Diocesan-related parties.

Employees who work at least 20 hours per week (1,000 hours per year) are eligible to participate in this Plan at their own cost of 2% of their salary benefits. Participation begins retroactively on July 1<sup>st</sup> of the year in which the employee first works 1,000 or more hours, provided all required contributions are made. Management has established employer contributions based on 7% of employees' salaries upon completion of three years of participant's service. The retirement plan is a Church Plan, and as such, it is not subject to the minimum funding requirements of ERISA. Vesting of employer contributions is provided after five years of Plan participation.

The Organization's cost for this Plan was \$720,637 and \$740,181 for the years ended June 30, 2014 and 2013, respectively.

**K. RELATED PARTY TRANSACTIONS**

***Roman Catholic Diocese of Albany***

**Accounts Receivable and Accounts Payable**

A summary of accounts payable due to the Diocese as of June 30 is as follows:

	<u>2014</u>	<u>2013</u>
Due to Diocesan Self-Insurance Program	\$ 1,823	\$ -
Due to Diocesan Health Insurance	1,186,660	868,170
Due to the Lay Employee's Pension Plan of the Roman Catholic Diocese of Albany	<u>310,993</u>	<u>377,270</u>
	<u>\$ 1,499,476</u>	<u>\$ 1,245,440</u>

**Pastoral Center**

Catholic Charities Executive Office and Support Services operates in facilities rented from the Diocese. There is no written agreement for the use of these facilities. The Organization paid rent of \$68,654 and \$69,114 for the years ended June 30, 2014 and 2013, respectively.

**Contributions, Support and Other Revenue**

The Organization received \$1,022,420 and \$1,102,232 of support from the Diocese during the years ended June 30, 2014 and 2013, respectively.

**L. SUPPLEMENTAL CASH FLOW INFORMATION**

**Cash Paid for Interest**

Interest expense incurred and paid for the years ended June 30, 2014 and 2013, was \$106,659 and \$117,127, respectively.

**Non-Cash Investing and Financing Activities**

During 2014, the Organization received in-kind construction services, including supplies and labor, valued at \$55,412.

**M. COMMITMENTS AND CONTINGENCIES**

**Lines-of-Credit**

The Organization has lines-of-credit available with several local banks with availability aggregating to \$3,380,000 and \$3,335,000, of which \$121,000 and \$270,199 was outstanding at June 30, 2014 and 2013, respectively. Interest rates range from 3.25% to 5.65%. The lines-of-credit, which are due on demand, mature at various dates through June 30, 2015. Certain, but not all, lines-of-credit are guaranteed by the Roman Catholic Diocese of Albany.

**Leases**

The Organization has several leases for facilities and equipment. These leases require payments ranging from \$1 to \$26,285 per month and expire at various dates from July 31, 2014 through June 30, 2023. Rent expense for the years ended June 30, 2014 and 2013, was \$1,117,969 and \$1,074,279, respectively.

## M. COMMITMENTS AND CONTINGENCIES (Continued)

### Leases (Continued)

A summary of Catholic Charities' future minimum lease obligations is as follows:

For the years ending June 30,

2015	\$	707,353
2016		544,601
2017		445,293
2018		392,027
2019		352,090
Thereafter		<u>64,362</u>
	\$	<u>2,505,726</u>

### HHAP

The Organization has several agreements with the New York State Homeless Housing and Assistance Corporation (HHAP) and a landlord for facilities that serve adolescents, adults, and victims of domestic violence. The Organization was responsible for completing the construction phase of the projects. The landlord holds the title to the facilities.

The HHAP agreements require the Organization, as the tenant of the buildings, to pay annual rent of \$1 and facility maintenance and operating expenses. The Organization is required to abide by the HHAP agreements for twenty to twenty-five years.

### Concentrations of Credit Risk - Cash

The Organization maintains cash balances in several financial institutions located in the Northeast. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. It is common for Catholic Charities to maintain bank deposits in excess of amounts insured by the FDIC. Management feels that the risk associated with these excess deposits is not significant.

In addition, the Organization maintains cash balances in the Diocesan Investment and Loan Trust (Trust). At June 30, 2014 and 2013, total cash and cash equivalents held at the Trust were approximately \$2,850,000 and \$1,472,000, respectively.

### Revenue Recognition/Compliance with Laws and Regulations

Revenue from governmental agencies and other funding sources is subject to audits of program compliance and reviews of reimbursable costs. In addition, certain funding sources encourage internal reviews of program compliance. The outcome of these regulatory audits and reviews may have the effect of increasing or decreasing revenue. In the event that a subsequent audit or review determines that an adjustment is required, the amount will be recognized in the period in which it becomes fixed and determinable. During the years ended June 30, 2014 and 2013, total revenue was reduced by approximately \$52,000 and \$233,000, respectively, as a result of such reviews.

### Significant Concentration

Approximately 78% and 79% of the Organization's unrestricted support and revenue was derived under local, New York State, and federal grants, contracts, and third-party reimbursement programs during the years ended June 30, 2014 and 2013, respectively.

Included in the total above for the year ended June 30, 2014 is \$17,104,737 or approximately 40%, of unrestricted revenue derived from Medicaid. As of June 30, 2014, \$2,159,906 is outstanding and included in accounts receivable.

## M. COMMITMENTS AND CONTINGENCIES (Continued)

### Litigation

The Organization is, from time to time, involved in lawsuits or other legal disputes arising in the ordinary course of business. In the opinion of management, the final outcome of these matters will not have a material effect on the Organization's financial position or results of operations.

## N. EXPENSES

The following is a summary of expenses incurred by natural classification for the years ended June 30:

	<u>2014</u>	<u>2013</u>
Salaries	\$ 22,454,181	\$ 22,264,262
Payroll taxes and employee benefits	6,626,648	7,006,441
Program expenses	5,168,341	5,207,475
Occupancy, rent and utilities	2,801,071	2,755,818
Other expenses	1,032,497	1,476,355
Transportation, travel and conferences	1,013,001	975,542
Assistance to individuals and organizations	919,003	787,264
Contracted services	730,878	591,857
Office, printing and postage expense	574,695	517,655
Depreciation and amortization	565,353	600,227
Fund-raising	165,584	181,089
Interest expense and bank charges	106,659	117,127
	<u>\$ 42,157,911</u>	<u>\$ 42,481,112</u>

## O. FAIR VALUE MEASUREMENTS

The following are measured at fair value on a recurring basis at June 30, 2014 and 2013:

<u>Description</u>	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	<u>Total</u>
<b>June 30, 2014:</b>				
Equity securities	\$ 8,373	\$ -	\$ -	\$ 8,373
Mutual funds, equity based	71,298	-	-	71,298
Mutual funds, fixed income based	177,745	-	-	177,745
Beneficial interest in perpetual trust	-	1,118,209	-	1,118,209
Investment pool	-	5,112,040	-	5,112,040
Total	<u>\$ 257,416</u>	<u>\$ 6,230,249</u>	<u>\$ -</u>	<u>\$ 6,487,665</u>

**O. FAIR VALUE MEASUREMENTS (Continued)**

<u>Description</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>	<u>Total</u>
<b>June 30, 2013:</b>				
Equity securities	\$ 131,188	\$ -	\$ -	\$ 131,188
Mutual funds, equity based	57,783	-	-	57,783
Mutual funds, fixed income based	141,480	-	-	141,480
Beneficial interest in perpetual trust	-	984,490	-	984,490
Investment pool	-	4,478,991	-	4,478,991
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 330,451</u>	<u>\$ 5,463,481</u>	<u>\$ -</u>	<u>\$ 5,793,932</u>

The Organization recognizes transfers between levels in the fair value hierarchy at the end of the reporting period.

**P. SUBSEQUENT EVENTS**

In July 2014, CCDO and CCScho were reorganized to become one agency serving the three contiguous counties. All programs have continued, however the management functions have been consolidated.

Subsequent events have been evaluated through November 20, 2014, which is the date the financial statements were available to be issued.

CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
United States Department of Agriculture (U.S.D.A.)/ New York State Department of Health/ Special Supplemental Nutrition Program for Women, Infants, and Children	CCCG	10.557	C-012305	\$ 2,456,072
Child and Adult Care Food Program	CCDO	10.558	2033	124,924
Child and Adult Care Food Program	CMS	10.558	2530	14,284
Child and Adult Care Food Program	CCSCSS	10.558	2543	6,014
Child and Adult Care Food Program	CCTCS	10.558	2191	20,654
Child and Adult Care Food Program	CCEOSS	10.558	2191	4,216
Child and Adult Care Food Program	CCScho	10.558	2367	4,961
				<u>175,053</u>
WIC Farmers' Market Nutrition Program	CCCG	10.572	NA	<u>13,124</u>
New York State Department of Education/ School Breakfast Program	CCSWW	10.553 >	709200	<u>3,447</u>
National School Lunch Program	CCSWW	10.555 >	709200	2,486
National School Lunch Program	CCSWW	10.555 >	709200	1,085
				<u>3,571</u>
New York State Summer Food Service Program for Children/ Summer Food Service Program for Children	CCTC	10.559 >	NA	738
Summer Food Service Program for Children	CCEOSS	10.559 >	NA	10,830
				<u>11,568</u>
Hunger Solutions of NYS/ State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CCH	10.561 ^	C-21045	33,110
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CCSCSS	10.561 ^	C-012407	72,886
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CCCG	10.561 ^	NA	120,745
				<u>226,741</u>
<b>Total United States Department of Agriculture</b>				<u><b>2,889,576</b></u>
Department of Health and Human Services/ Herkimer County Office for the Aging/ Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	CCH	93.779	NA	<u>4,929</u>
Schenectady County Office for the Aging/ Special Programs for the Aging - Title III Part B - Grants for Supportive Services and Senior Centers	CCSCSS	93.044 *	NA	<u>161,395</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	CCSCSS	93.045 *	NA	233,086
Special Programs for the Aging - Title III, Part C - Nutrition Services	CCSCSS	93.045 *	NA	142,862
				<u>375,948</u>
Nutrition Services Incentive Program	CCSCSS	93.053 *	NA	<u>73,496</u>
Albany County Office for the Aging/ National Family Caregiver Support, Title III, Part E	CCSCSS	93.052	72030-652,656	29,062
Rensselaer County Unified Family Services Department for the Aging/ National Family Caregiver Support, Title III, Part E	CCSCSS	93.052	72030-652,656	3,960
				<u>33,022</u>
Herkimer County Office for the Aging/ Medicare Enrollment Assistance Program	CCH	93.071	NA	<u>31,048</u>
Transitional Living for Homeless Youth	CMS	93.550	90CX6944	145,819
Transitional Living for Homeless Youth	CMS	93.550	90CX7044	49,582
				<u>195,401</u>
New York State Office of Children and Family Services/ Family Violence Prevention and Services	CCSWW	93.671	C025334	34,144
Family Violence Prevention and Services	CCH	93.671	NA	34,984
Family Violence Prevention and Services	CCScho	93.671	C0235338	34,250
Family Violence Prevention and Services	CCFM	93.671	C023517	34,816
				<u>138,194</u>
Basic Center Grant	CCH	93.623	NA	<u>101,900</u>
New York State Office of Children and Family Services/ Community-Based Child Abuse Prevention Grants	CCFM	93.590	C026564	<u>8,697</u>
Otsego County Department of Social Services/ Child Care and Development Block Grant	CCDO	93.575 \$	NA	<u>78,330</u>

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
Department of Health and Human Services/ -Continued				
New York State Office of Temporary & Disability Assistance/ Temporary Assistance for Needy Families	CCSWW	93.558 ~	NA	3,081
New York State Office of Children & Family Services/ Temporary Assistance for Needy Families	CCCG	93.558 ~	C025942	109,283
Temporary Assistance for Needy Families	CCTCS	93.558 ~	C023940	81,259
Temporary Assistance for Needy Families	CCEOSS	93.558 ~	C023940	9,340
				<u>202,963</u>
New York State Department of Health Affordable Care Act (ACA) Abstinence Education Program	CMS	93.235	NA	<u>51,540</u>
The Research Foundation of the State University of New York/ Social Services Research and Demonstration	CCDO	93.647	R02611	<u>750</u>
Health Research Institute/ HIV Care Formula Grants	CCCCS	93.917	3944	<u>156,368</u>
Health Research Institute/ HIV Prevention Activities - Health Department Based	CCCCS	93.940	3741	<u>27,734</u>
<b>Total Department of Health and Human Services</b>				<b><u>1,641,715</u></b>
Department of Housing and Urban Development/ Catholic Charities USA/ Housing Counseling Assistance Program	CCEOSS	14.169	NA	<u>35,000</u>
Albany Community Development Agency/ Community Development Block Grant/Entitlement Grants	CCHO	14.218 #	B-05-MC-360100	23,265
City of Albany/ Community Development Block Grant/Entitlement Grants	CCTCS	14.218 #	B98MC360100	2,757
Community Development Block Grant/Entitlement Grants	CCEOSS	14.218 #	B98MC360100	4,005
City of Troy/ Community Development Block Grant/Entitlement Grants	CCTCS	14.218 #	NA	2,661
Community Development Block Grant/Entitlement Grants	CCEOSS	14.218 #	NA	1,303
City of Saratoga Springs/ Community Development Block Grant/Entitlement Grants	CCSWW	14.218 #	04-01	<u>6,284</u>
				<u>40,275</u>
City of Albany/ Emergency Solutions Grant Program	CCHO	14.231	S-01-MC-36-0001	<u>38,767</u>
Office of Community Planning and Development/ Supportive Housing Program	CCHO	14.235	NY0768B2C031000	2,755
Supportive Housing Program	CCHO	14.235	NY0776L2C121201	32,976
Supportive Housing Program	CCHO	14.235	NY0776B2C121000	20,359
				<u>56,090</u>
<b>Total Department of Housing and Urban Development</b>				<b><u>170,132</u></b>
Department of Justice/ Violence Against Women Office/ Legal Assistance for Victims	CCSWW	16.524	14-1338448	<u>2,364</u>
New York State Crime Victims Board/ Crime Victim Assistance	CCFM	16.575	C301016	187,495
Crime Victim Assistance	CCH	16.575	C-401015	48,962
Crime Victim Assistance	CCScho	16.575	C-501020	45,941
Crime Victim Assistance	CCSWW	16.575	C-501019	120,865
				<u>403,263</u>
New York State Division of Criminal Justice Services/ Violence Against Women Formula Grants	CCH	16.588	NA	35,869
Violence Against Women Formula Grants	CCScho	16.588	T559441	29,925
Violence Against Women Formula Grants	CCFM	16.588	C549836	34,565
Violence Against Women Formula Grants	CCSWW	16.588	T550147	29,855
				<u>130,214</u>
<b>Total Department of Justice</b>				<b><u>535,841</u></b>

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
Corporation for National and Community Services (CNS)/ Retired and Senior Volunteer Program	CCH	94.002	01BRANY170	<u>50,544</u>
<b>Total Corporation for National and Community Services (CNS)</b>				<b><u>50,544</u></b>
Department of Homeland Security (DHS)/ Emergency Food and Shelter National Board Program	CCH	97.024	@ LRO-001	3,622
Emergency Food and Shelter National Board Program	CCFM	97.024	@ 620000-009	12,680
Emergency Food and Shelter National Board Program	CCSWW	97.024	@ 27-6256-00	1,156
Emergency Food and Shelter National Board Program	CCSWW	97.024	@ 27-6290-00	672
Emergency Food and Shelter National Board Program	CCSWW	97.024	@ 27-6292-00	1,000
Emergency Food and Shelter National Board Program	CCDO	97.024	@ NA	<u>2,500</u>
				<u>21,630</u>
Catholic Charities Community Services Archdiocese of New York/ Disaster Assistance Projects	CCEOSS	97.088	NA	<u>410,447</u>
<b>Total Department of Homeland Security (DHS)</b>				<b><u>432,077</u></b>
Department of Education/ Edinburg Common School District/ State Grants for Innovative Programs	CCFM	84.298	52060180000	<u>20,120</u>
Wheelerville Union Free Schools/ Special Education Grants to States	CCFM	84.027	% 0032-98-0267	<u>6,500</u>
Fund for the Improvement of Education	CCCG	84.215	NA	<u>108,126</u>
<b>Total Department of Education</b>				<b><u>134,746</u></b>
Department of Transportation Federal Transit Administration Capital District Transit Authority Job Access and Reverse Commute Program	CCTCS	20.516	< NA	<u>35,590</u>
<b>Total Department of Transportation Federal Transit Administration</b>				<b><u>35,590</u></b>
<b>Total Expenditures of Federal Awards</b>				<b><u>\$ 5,890,221</u></b>

See Schedule of Findings and Questioned Costs for Major Programs Tested

> - Programs represent a Child Nutrition Cluster, totaling \$18,586

^ - Programs represent a SNAP Cluster, totaling \$226,741

\* - Programs represent an Aging Cluster, totaling \$610,839

\$ - Programs represent a CCDF Cluster, totaling \$78,330

~ - Programs represent a TANF Cluster, totaling \$202,963

# - Programs represent a CDBG Entitlement Grants Cluster, totaling \$40,275

% - Program represents a Special Education Cluster (IDEA), totaling \$6,500

@ - Programs represent an Emergency Food and Shelter Program Cluster, totaling \$21,630

< - Programs represent a Transit Services Programs Cluster, totaling \$35,590

NA - Not Available

The accompanying notes are an integral part of this schedule.

## CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2014

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#### A. SUMMARY OF ACCOUNTING POLICIES

##### General

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of Catholic Charities of the Diocese of Albany, Inc. (the Organization) for the year ended June 30, 2014. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule.

The Organization administers federal awards throughout the fourteen counties of the Diocese of Albany. This is accomplished through the use of local agencies. The local agencies are within the corporate structure of the Organization. These agencies include:

- Catholic Charities of Columbia and Greene Counties (CCCG)
- Catholic Charities of Delaware and Otsego Counties (CCDO)
- Catholic Charities of Fulton and Montgomery Counties (CCFM)
- Catholic Charities of Herkimer County (CCH)
- Catholic Charities of Saratoga, Warren and Washington Counties (CCSWW)
- Catholic Charities Senior and Caregiver Support Services (CCSCSS)
- Catholic Charities of Schoharie County (CCScho)
- Community Maternity Services (CMS)
- Catholic Charities Housing Office (CCHO)
- Catholic Charities Disabilities Services (CCDS)
- Catholic Charities Care Coordination Services (CCCCS), formerly Catholic Charities AIDS Services (CCAIDS)
- Catholic Charities Executive Office and Support Services (CCEOSS)
- Catholic Charities Tri-County Services (CCTCS)

Agencies that received and expended federal awards are included in the schedule of expenditures of federal awards under the caption "Catholic Charities Agency - Recipient."

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 the financial statements.

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**Basis of Accounting**

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting used by the Organization to report to the federal government.

**Relationship to Financial Statements**

Federal awards revenue is reported in the Organization's financial statements as government grants and program services, except for "WIC Food Instruments" from the Nutrition Program for Women, Infants, and Children, which are not reported in the financial statements (see Note B). The Organization's financial statements are presented in conformity with generally accepted accounting principles.

**B. NON-CASH ASSISTANCE**

The Organization, through its CCCG agency, receives "WIC Food Instruments" and administrative cost reimbursement from the New York State Department of Health (NYSDOH) under its Nutrition Program for Women, Infants, and Children - CFDA numbers 10.557 and 10.572. The U.S. Department of Agriculture has determined that "WIC Food Instruments" are "property in lieu of money" and, therefore, have been included in the schedule of expenditures of federal awards. Food instruments are reported at the value of food instruments that were issued to the program participants. A summary of the federal awards expended is as follows:

CFDA Number 10.557

WIC Food Instruments (non-cash)	\$2,052,817
Administrative Costs (cash)	<u>403,255</u>
Total	<u>\$2,456,072</u>

CFDA Number 10.572

WIC Food Instruments (non-cash)	<u>\$ 13,124</u>
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**C. FEDERAL LOANS AND LOAN GUARANTEES**

The Organization had no federal loans or loan guarantees outstanding as of June 30, 2014.

**D. INSURANCE**

The Organization did not participate in any federal insurance programs for the year ended June 30, 2014.

**E. SUB-RECIPIENTS**

Of the federal expenditures presented in the schedule of federal awards, the Organization provided no federal awards to sub-recipients.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

November 20, 2014

To the Board of Trustees of  
Catholic Charities of the Diocese of Albany, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Charities of the Diocese of Albany, Inc., which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 20, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Catholic Charities of the Diocese of Albany, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catholic Charities of the Diocese of Albany, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities of the Diocese of Albany, 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 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.

(Continued)

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Catholic Charities of the Diocese of Albany, Inc.'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.

Bonadio & Co., LLP

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

November 20, 2014

To the Board of Trustees of  
Catholic Charities of the Diocese of Albany, Inc.:

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

We have audited Catholic Charities of the Diocese of Albany, Inc.'s 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 Catholic Charities of the Diocese of Albany, Inc.'s major federal programs for the year ended June 30, 2014. Catholic Charities of the Diocese of Albany, Inc.'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 Catholic Charities of the Diocese of Albany, Inc.'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 Catholic Charities of the Diocese of Albany, Inc.'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 Catholic Charities of the Diocese of Albany, Inc.'s compliance.

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(Continued)

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

(Continued)

### ***Opinion on Each Major Federal Program***

In our opinion, Catholic Charities of the Diocese of Albany, Inc. 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, 2014.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-1 and 2014-2. Our opinion on each major federal program is not modified with respect to these matters.

Catholic Charities of the Diocese of Albany, Inc.'s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Catholic Charities of the Diocese of Albany, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no such opinion on the response.

### ***Report on Internal Control over Compliance***

Management of Catholic Charities of the Diocese of Albany, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Catholic Charities of the Diocese of Albany, Inc.'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 Catholic Charities of the Diocese of Albany, Inc.'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.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

(Continued)

***Report on Internal Control over Compliance (Continued)***

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-1 and 2014-2, that we consider to be significant deficiencies.

Catholic Charities of the Diocese of Albany, Inc.'s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Catholic Charities of the Diocese of Albany, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Bonadio & Co., LLP*

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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**Section 1 – Summary of Auditor’s Results**

Financial Statements:

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ 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 are not considered to be material weakness(es)?   x   yes      \_\_\_\_\_ no

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?   x   yes      \_\_\_\_\_ no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.550	Transitional Living for Homeless Youth

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

## CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) FOR THE YEAR ENDED JUNE 30, 2014

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#### Section 2 – Financial Statement Findings

There were no financial statement findings during the current year's audit.

#### Section 3 – Federal Award Findings and Questioned Costs

##### Finding 2014-1 – Timely Remittance of Required Reports (CMS)

*Condition:* The Organization failed to timely remit their required financial reports for the Transitional Living for Homeless Youth Program within the 30 day time frame. We noted three reports that were filed outside of the 30 day time frame.

*Criteria:* The grant requires quarterly financial reports, semi-annual program narratives and semi-annual financial reports to be remitted within 30 days of the end of the period or 90 days after the grant period end for the final reports each grant year.

*Cause:* The Organization has established policies and procedures for tracking and monitoring the due dates for grant reports. However, during the current year, certain new grants were received that were not tracked and monitored in accordance with existing policies.

*Effect:* Two quarterly financial reports and one semi-annual financial report were not filed timely.

*Recommendation:* All required reports should be completed and remitted within the required time frame. An internal control process should be created to ensure that all reports are submitted on time each month.

*Views of responsible officials and planned corrective actions:* Agency and System fiscal management identified these issues mid-year. Shortly after, the Fiscal Director resigned and a new Fiscal Director has been hired who is tasked with ensuring filing deadlines are being met for all grants.

##### Finding 2014-2 – Improper Controls over Voucher Preparation and Review (CCCG)

*Condition:* During our testing of the Special Supplemental Nutrition Program for Women, Infants, and Children allowable costs, we noted two exceptions where the grant was overcharged due to incorrect allocations made in the general ledger. In addition, the funding source had a finding during the year regarding the grant being overcharged.

*Criteria:* Vouchers should be prepared using proper cost allocation methodologies and reviewed for mathematical accuracy prior to submission for reimbursement.

*Cause:* The internal controls and processes over the preparation and review of these vouchers did not operate effectively.

*Effect:* This resulted in non-allowable costs during the year.

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2014**

---

**Section 3 – Federal Award Findings and Questioned Costs (Continued)**

Finding 2014-2 – Improper Controls over Voucher Preparation and Review (CCCG) (Continued)

*Recommendation:* We recommend that the preparation and review process and controls be revised to prevent this from happening in the future. Allocations should be reviewed in detail each month to ensure the proper method is being used. The vouchers should be reviewed for mathematical accuracy to ensure there are no footing errors. The preparer and reviewer of these vouchers should remain diligent to help prevent the grant from being overcharged in the future.

*Views of responsible officials and planned corrective actions:* Agency and System fiscal management have developed a plan for the preparation and review of vouchers to be completed by the System fiscal office. Steps have been taken within the general ledger software to ensure allocation formulas are time dated and reviewed on a frequent basis. Additional review processes have been put in place as well for other fiscal functions.

**CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

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There were no findings identified during the audit performed for the year ended June 30, 2013.

CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
United States Department of Agriculture (U.S.D.A.)/ New York State Department of Health/ Special Supplemental Nutrition Program for Women, Infants, and Children	CCCG	10.557	C-012305	\$ 2,527,035
Child and Adult Care Food Program	CCDO	10.558	2033	119,387
Child and Adult Care Food Program	CMS	10.558	2530	35,150
Child and Adult Care Food Program	CCSSS	10.558	2543	6,182
Child and Adult Care Food Program	CCCO	10.558	2191	30,155
Child and Adult Care Food Program	CCScho	10.558	2367	2,220
				<u>193,094</u>
WIC Farmers' Market Nutrition Program	CCCG	10.572	NA	<u>12,156</u>
New York State Department of Education/ School Breakfast Program	CCSWW	10.553 >	709200	<u>3,447</u>
National School Lunch Program	CCSWW	10.555 >	709200	2,486
National School Lunch Program	CCSWW	10.555 >	709200	1,085
				<u>3,571</u>
New York State Summer Food Service Program for Children Summer food Service Program	CCCO	10.559		<u>13,374</u>
Nutrition Consortium/Hunger Solutions State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CCH	10.561 ^	NA	31,703
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	CCSSS	10.561 ^	C-012407	66,997
				<u>98,700</u>
<b>Total United States Department of Agriculture</b>				<u><b>2,851,377</b></u>
Department of Health and Human Services/ Herkimer County Office for the Aging Special Program for aging, Title III, Part D, Disease prevention and Health Promotion Services	CCH	93.043		<u>6,884</u>
Schenectady County Office for the Aging/ Special Programs for the Aging - Title III Part B - Grants for Supportive Services and Senior Centers	CCSSS	93.044 *	NA	<u>137,979</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	CCSSS	93.045 *	NA	203,740
Special Programs for the Aging - Title III, Part C - Nutrition Services	CCSSS	93.045 *	NA	93,911
				<u>297,651</u>
Nutrition Services Incentive Program	CCSSS	93.053 *	NA	<u>73,951</u>
Albany County Office for the Aging/ National Family Caregiver Support, Title III, Part E	CCCare	93.052	72030-652,656	42,264
Rensselaer County Unified Family Services Department for the Aging/ National Family Caregiver Support, Title III, Part E	CCCare	93.052	72030-652,656	4,290
Schenectady County Senior and Long Term Care Services National Family Caregiver Support, Title III, Part E	CCCare	93.052	72030-656	6,010
				<u>52,564</u>
Medicare Enrollment Assistance Program	CCH	93.071	NA	<u>13,580</u>
New York State Office of Children and Family Services/ Family Violence Prevention and Services	CCSWW	93.671	C025334	34,144
Family Violence Prevention and Services	CCH	93.671	NA	35,531
Family Violence Prevention and Services	CCScho	93.671	C0235338	33,090
Family Violence Prevention and Services	CCFM	93.671	C023517	35,855
				<u>138,620</u>
New York State Office of Children and Family Services/ Basic Center Grant	CCH	93.623	NA	<u>88,945</u>
New York State Office of Children and Family Services/ Community-Based Child Abuse Prevention Grants	CCFM	93.590	C023888	26,446
Community-Based Child Abuse Prevention Grants	CCFM	93.590	T011688	29,855
				<u>56,301</u>
Otsego County Department of Social Services/ Child Care and Development Block Grant	CCDO	93.575 \$	NA	74,880
New York State Department of Health and Human Services/ Child Care and Development Block Grant	CCDO	93.575 \$	C004822	132,058
				<u>206,938</u>

CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
Department of Health and Human Services/ -Continued				
New York State Office of Temporary & Disability Assistance/ Temporary Assistance for Needy Families	CCHO	93.558 ~	C020012	44,693
Temporary Assistance for Needy Families	CCHO	93.558	C020112	6,274
Temporary Assistance for Needy Families	CCSWW	93.558		3,081
New York State Office of Children & Family Services/				
Temporary Assistance for Needy Families	CCCG	93.558 ~	C025942	99,070
Temporary Assistance for Needy Families	CCCO	93.558 ~	C023940	98,350
Temporary Assistance for Needy Families	CCCare	93.558 ~	72050-656	14,145
				<u>265,613</u>
The Research Foundation of the State University of New York/ Social Services Research and Demonstration				
	CCDO	93.647	R02611	<u>750</u>
Albany Medical Center/ Coordinated Services and Access to Research for Women, Infants, Childrent, and Youth				
	CCAIDS	93.153	HA00089	<u>1,272</u>
Health Research Institute/ HIV Care Formula Grants				
	CCAIDS	93.917	3944-02	<u>171,605</u>
Health Research Institute/ HIV Prevention Activities - Health Department Based				
	CCAIDS	93.940	3741-01	<u>28,505</u>
New York State Office of Mental Health Research Foundation for Mental Health - Project Hope				
	CCCO	93.982		<u>185,192</u>
				<u>1,726,350</u>
Department of Housing and Urban Development/ Catholic Charities USA/ Housing Counseling Assistance Program				
	CCCO	14.169	NA	<u>41,034</u>
Albany Community Development Agency/ Community Development Block Grant - Entitlement Grants				
	CCHO	14.218 #	B-05-MC-360100	25,676
City of Albany/ Community Development Block Grant - Entitlement Grants				
	CCCO	14.218 #	B98MC360100	8,442
City of Troy/ Community Development Block Grant - Entitlement Grants				
	CCCO	14.218 #	2080-2927	14,000
Community Development Block Grant - Entitlement Grants	CCCO	14.218		8,580
City of Saratoga Springs/ Community Development Block Grant - Entitlement Grants				
	CCSWW	14.218 #	04-01	6,284
				<u>62,982</u>
City of Albany/ Emergency Shelter Grants Program				
	CCHO	14.231	S-01-MC-36-0001	<u>44,500</u>
Office of Community Planning and Development/ Supportive Housing Program				
	CCHO	14.235	NY0057B2C031002	63,626
Supportive Housing Program	CCHO	14.235	NY0776B2C121000	11,539
				<u>75,165</u>

(continued)

CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
<b>Department of Housing and Urban Development/-Continued</b>				
Cares, Inc./ Homeless Prevention and Rapid Re-Housing Program (ARRA)	CCCO	14.257	NA	19,065
Mohawk Valley Community Action Agency, Inc./ Homeless Prevention and Rapid Re-Housing Program (ARRA)	CCH	14.257	C020903	35,073
Legal Aid Society of Northeastern New York/ Homeless Prevention and Rapid Re-Housing Program (ARRA)	CCFM	14.257	C020898	8,522
Homeless Prevention and Rapid Re-Housing Program (ARRA)	CCScho	14.257	C020898	3,296
				<u>65,956</u>
<b>Total Department of Housing and Urban Development</b>				<u>289,637</u>
<b>Department of Justice/</b>				
Violence Against Women Office/ Legal Assistance for Victims	CCSWW	16.524	14-1338448	2,364
<b>New York State Crime Victims Board/</b>				
Crime Victim Assistance	CCFM	16.575	C301016	190,443
Crime Victim Assistance	CCH	16.575	C-401015	52,327
Crime Victim Assistance	CCScho	16.575	C501020	41,740
Crime Victim Assistance	CCSWW	16.575	C-501019	120,865
				<u>405,375</u>
<b>New York State Division of Criminal Justice Services/</b>				
Violence Against Women Formula Grants	CCH	16.588	NA	39,494
Violence Against Women Formula Grants	CCScho	16.588	T559441	31,740
Violence Against Women Formula Grants	CCFM	16.588	C549836	36,492
Violence Against Women Formula Grants	CCSWW	16.588	T550147	29,855
				<u>137,581</u>
<b>New York State Office of Alcoholism and Substance Abuse Services/ Enforcing Underage Drinking Laws Program</b>				
	CCH	16.727	T001077	10,290
<b>Total Department of Justice</b>				<u>555,610</u>
<b>Corporation for National and Community Services (CNS)/</b>				
Retired and Senior Volunteer Program	CCH	94.002	01BRANY170	49,044
<b>Total Corporation for National and Community Services (CNS)</b>				<u>49,044</u>
<b>Department of Homeland Security (DHS)/</b>				
Emergency Food and Shelter National Board Program	CCH	97.024 @	LRO-001	7,242
Emergency Food and Shelter National Board Program	CCCO	97.024 @	275-779-226-311	5,453
Emergency Food and Shelter National Board Program	CCFM	97.024 @	620000-009	10,815
Emergency Food and Shelter National Board Program	CCHO	97.024 @	612000-010 & 008	16,352
Emergency Food and Shelter National Board Program	CCSWW	97.024 @	27-6256-00	1,156
Emergency Food and Shelter National Board Program	CCSWW	97.024 @	27-6290-00	672
Emergency Food and Shelter National Board Program	CCSWW	97.024 @	27-6292-00	1,000
<b>Regional Food Bank of Northeastern New York/ Emergency Food and Shelter National Board Program</b>				
	CCCO	97.024 @	15-6240-00 016 C1	11,171
				<u>53,861</u>
<b>New York State Office of Mental Health Research Foundation for Mental Health - Project Hope</b>				
	CCCO	97.032		60,839
<b>Total Department of Homeland Security (DHS)</b>				<u>114,700</u>

CATHOLIC CHARITIES OF THE DIOCESE OF ALBANY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Catholic Charities Agency-Recipient	Federal CFDA Number	Pass-Through Entity Identification Number	Federal Expenditures
Department of Education/ Edinburg Common School District/ State Grants for Innovative Programs	CCFM	84.298	52060180000	<u>16,311</u>
Wheelerville Union Free Schools/ Special Education Grants to States	CCFM	84.027 %	0032-98-0267	<u>6,500</u>
Greater Hudson Promise Neighborhood	CCCG	84.215p		133,856
<b>Total Department of Education</b>				<u><b>156,667</b></u>
United States Department of State/ U.S. Conference of Catholic Bishops U.S. Refugee Admissions Program	CCHO	19.510	NA	<u>1,450</u>
<b>Total United States Department of State</b>				<u><b>1,450</b></u>
Department of Labor/ Fulton Montgomery Community College Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	CCFM	17.275	NA	<u>33,543</u>
<b>Total Department of Labor</b>				<u><b>33,543</b></u>
<b>Total Expenditures of Federal Awards</b>				<u><b>\$ 5,778,378</b></u>

See Schedule of Findings and Questioned Costs for Major Programs Tested

> - Programs represent a Child Nutrition Cluster

^ - Programs represent a SNAP Cluster

\* - Programs represent an Aging Cluster

\$ - Programs represent a CCDF Cluster

~ - Programs represent a TANF Cluster

# - Programs represent a CDBG Entitlement Cluster

@ - Programs represent an Emergency Food and Shelter Program Cluster

% - Program represents a Special Education Cluster (IDEA)

NA - Not Available