

CATHOLIC CHARITIES, INC.

Jackson, Mississippi

Audited Financial Statements

Years Ended June 30, 2009 and 2008

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Catholic Charities, Inc.
Jackson, Mississippi

We have audited the accompanying statement of financial position of Catholic Charities, Inc. (the "Organization") (a nonprofit corporation) as of June 30, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2008 financial statements and in our report dated December 9, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2009 on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information on pages 18 through 33 is presented for purposes of additional analysis and is not a required part of the basic financial statements. In addition, the accompanying schedule of expenditures of federal awards on pages 41 through 43 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Ridgeland, Mississippi
October 28, 2009

CATHOLIC CHARITIES, INC.
 Statements of Financial Position
 June 30, 2009 and 2008

	2009	2008
ASSETS		
Current assets		
Cash	\$ 2,800	\$ 6,300
Grants receivable (Note 5)	727,564	1,012,019
Pledges receivable, current portion (Note 2)	49,907	55,568
Savings deposit in Catholic Diocese of Jackson Deposit and Loan Fund (Note 7)	22,932	22,479
Restricted funds on deposit in Catholic Diocese of Jackson Deposit and Loan Fund (Note 7)	866,727	287,143
Prepaid expenses	34,871	49,398
Total current assets	1,704,801	1,432,907
Noncurrent assets		
Property, plant and equipment, at cost less accumulated depreciation of \$336,212 in 2009 and \$665,644 in 2008 (Note 3)	84,062	133,641
Pledges receivable, net of discount, allowance and current portion	49,117	54,182
Endowment deposits in the Catholic Diocese of Jackson Foundation	51,368	49,376
Total noncurrent assets	184,547	237,199
Total assets	\$ 1,889,348	\$ 1,670,106
LIABILITIES AND NET ASSETS		
Current liabilities		
Excess of outstanding checks over bank balance	\$ 69,369	\$ 79,378
Accounts payable and accrued expenses	262,872	330,433
Accrued salaries	71,967	117,912
Total current liabilities	404,208	527,723
Net assets		
Unrestricted		
Unrestricted - undesignated	244,251	220,600
Board designated (Note 10)	123,098	24,968
Total unrestricted	367,349	245,568
Temporarily restricted (Note 10)	1,048,913	829,929
Permanently restricted (Note 10)	68,878	66,886
Total net assets	1,485,140	1,142,383
Total liabilities and net assets	\$ 1,889,348	\$ 1,670,106

See accompanying notes.

CATHOLIC CHARITIES, INC.
 Statements of Activities
 Year Ended June 30, 2009
 (With Comparative Totals for the Year Ended June 30, 2008)

	Unrestricted Funds	Temporarily Restricted Funds	Permanently Restricted Funds	Total All Funds	
				2009	2008
Public support and revenue					
Public support					
Received directly					
Contributions	\$ 685,337	\$ 224,449	\$ 1,992	\$ 911,778	\$ 974,217
Bequest and memorials	201,811	-	-	201,811	70,928
Donated services	231,186	-	-	231,186	203,776
	1,118,334	224,449	1,992	1,344,775	1,248,921
Grants from governmental and private agencies	6,657,067	851,282	-	7,508,349	8,509,589
Total public support	7,775,401	1,075,731	1,992	8,853,124	9,758,510
Revenue					
Program service fees	863,380	438,912	-	1,302,292	992,591
Interest income	9,951	-	-	9,951	3,777
Total revenue	873,331	438,912	-	1,312,243	996,368
Net assets released from restrictions – satisfaction of program restrictions	1,295,659	(1,295,659)	-	-	-
Total public support and revenue	9,944,391	218,984	1,992	10,165,367	10,754,878
Expenses					
Program services					
Parish-Based Ministries	454,290	-	-	454,290	308,327
Adoptions/Maternity/Foster Care	130,838	-	-	130,838	125,422
Solomon Counseling Center/Family Ministries	281,612	-	-	281,612	261,541
Unaccompanied Refugee Minor	635,223	-	-	635,223	448,422
Domestic Violence Services	1,099,280	-	-	1,099,280	1,187,278
Rape Crisis Center	272,069	-	-	272,069	285,648
Guardian Shelter/RCC/Oak Towers	912,723	-	-	912,723	912,909
Natchez Services	657,640	-	-	657,640	567,817
Our House/Host Homes	468,666	-	-	468,666	499,431
Children's Mental Health Services	2,439,176	-	-	2,439,176	2,265,096
Alcohol/Drug Abuse/Born Free/New Beginnings	646,359	-	-	646,359	668,594
Long-Term Recovery	587,099	-	-	587,099	1,900,148
Northeast Services	72,655	-	-	72,655	40,776
Total program services	8,657,630	-	-	8,657,630	9,471,409
Supporting services					
Management and general	980,906	-	-	980,906	1,014,006
Fund raising	184,074	-	-	184,074	169,030
Total supporting services	1,164,980	-	-	1,164,980	1,183,036
Total expenses	9,822,610	-	-	9,822,610	10,654,445
Change in net assets	121,781	218,984	1,992	342,757	100,433
Net assets at beginning of year	245,568	829,929	66,886	1,142,383	1,041,950
Net assets at end of year	\$ 367,349	\$ 1,048,913	\$ 68,878	\$ 1,485,140	\$ 1,142,383

See accompanying notes.

CATHOLIC CHARITIES, INC.
 Statements of Functional Expenses
 Year Ended June 30, 2009
 (With Comparative Totals for the Year Ended June 30, 2008)

	Program Services									
	Parish Based Ministries	Adoption/ Maternity/ Foster Care	Solomon Counseling Center & Family Ministries	Unaccompanied Refugee Minor	Domestic Violence Services	Rape Crisis Center	Guardian Shelter/ RCC/ Oak Towers	Natchez Services	Our House/ Host Homes	
Salaries	\$ 242,453	\$ 75,813	\$ 180,235	\$ 303,940	\$ 567,515	\$ 134,266	\$ 467,497	\$ 310,223	\$ 272,823	
Payroll taxes	19,677	5,989	14,101	26,504	48,070	11,057	39,746	25,543	23,749	
Employee benefits	53,291	17,473	32,807	58,838	136,746	24,536	132,141	61,988	55,217	
Supplies and literature	11,690	4,327	7,895	9,945	34,031	6,385	18,975	6,556	10,055	
Telephone	6,142	1,542	1,944	9,605	11,513	1,706	8,953	5,923	5,097	
Conferences, conventions and meetings	5,271	259	4,901	8,372	1,534	664	3,022	2,530	3,256	
Subsistence, housing, medical and related subsidies	38,682	-	219	114,005	43,798	301	37,962	57,759	14,784	
Equipment purchases	-	-	405	14,400	1,094	2,113	1,110	-	1,997	
Occupancy	21,288	9,524	22,017	35,268	163,772	13,484	47,481	156,837	31,437	
Professional fees	8,494	4,127	10,509	29,267	10,620	1,148	4,874	6,348	8,733	
Transportation and travel	29,042	6,335	409	17,243	17,248	2,388	13,672	8,318	3,889	
Insurance	199	107	305	171	7,611	158	2,046	106	261	
Repairs and maintenance	576	-	-	4,390	26,737	97	12,452	8,377	6,560	
Printing	7,504	619	3,035	1,851	2,543	201	1,204	4,977	2,489	
Promotion and public relations	7,994	4,192	1,648	1,291	-	-	5,036	209	-	
Administrative costs	-	-	-	-	474	-	-	881	-	
Donated goods and services	-	-	-	-	20,668	73,347	113,004	-	24,167	
Interest	-	-	-	-	-	-	-	-	-	
Total expenses before depreciation	452,303	130,307	280,430	635,090	1,093,974	271,851	909,175	656,575	464,514	
Depreciation of plant and equipment	1,987	531	1,182	133	5,306	218	3,548	1,065	4,152	
Totals	\$ 454,290	\$ 130,838	\$ 281,612	\$ 635,223	\$ 1,099,280	\$ 272,069	\$ 912,723	\$ 657,640	\$ 468,666	

See accompanying notes.

CATHOLIC CHARITIES, INC.
 Statements of Functional Expenses
 Year Ended June 30, 2009
 (With Comparative Totals for the Year Ended June 30, 2008)

	<u>Program Services</u>					<u>Supporting Services</u>			<u>Total Expenses</u>	
	<u>Children's</u>	<u>Alcohol/</u>	<u>Long-</u>	<u>Northeast</u>	<u>Total</u>	<u>Management</u>		<u>2009</u>	<u>2008</u>	
	<u>Mental</u>	<u>Drug Abuse/</u>				<u>Term</u>	<u>and</u>			<u>Fund Raising</u>
	<u>Health</u>	<u>Born Free/</u>	<u>Recovery</u>	<u>Services</u>		<u>General</u>				
	<u>Services</u>	<u>New</u>								
	<u>Beginnings</u>	<u>Beginnings</u>								
Salaries	\$ 1,344,182	\$ 333,790	\$ 293,293	\$ 26,941	\$ 4,552,971	\$ 589,652	\$ 60,164	\$ 5,202,787	\$ 5,116,498	
Payroll taxes	111,238	28,924	24,476	1,902	380,976	50,418	5,272	436,666	404,740	
Employee benefits	278,163	71,823	60,447	7,952	991,422	110,193	16,286	1,117,901	1,045,328	
Supplies and literature	48,230	16,493	4,702	1,651	180,935	19,851	6,701	207,487	296,910	
Telephone	23,362	8,048	5,844	1,400	91,079	6,408	358	97,845	84,989	
Conferences, conventions and meetings	49,474	1,239	171	-	80,693	15,208	52,892	148,793	119,310	
Subsistence, housing, medical and related subsidies	209,690	35,139	98,126	22,927	673,392	-	-	673,392	1,488,150	
Equipment purchases	8,749	2,286	1,107	60	33,321	6,359	588	40,268	145,793	
Occupancy	118,096	94,783	36,121	2,062	752,170	56,109	5,394	813,673	839,708	
Professional fees	101,324	20,387	2,495	122	208,448	83,044	4,040	295,532	312,143	
Transportation and travel	103,630	15,859	45,998	6,976	271,007	7,456	2,491	280,954	309,794	
Insurance	2,527	427	767	-	14,685	596	65	15,346	14,427	
Repairs and maintenance	17,110	14,489	110	61	90,959	4,831	1,244	97,034	103,522	
Printing	7,670	23	1,610	200	33,926	7,482	26,817	68,225	64,717	
Promotion and public relations	8,962	216	155	-	29,703	4,127	672	34,502	40,572	
Administrative costs	-	-	-	-	1,355	6,590	-	7,945	7,482	
Donated goods and services	-	-	-	-	231,186	50	-	231,236	203,777	
Interest	-	-	-	-	-	114	-	114	3,916	
Total expenses before depreciation	2,432,407	643,926	575,422	72,254	8,618,228	968,488	182,984	9,769,700	10,601,776	
Depreciation of plant and equipment	6,769	2,433	11,677	401	39,402	12,418	1,090	52,910	52,669	
Totals	\$ 2,439,176	\$ 646,359	\$ 587,099	\$ 72,655	\$ 8,657,630	\$ 980,906	\$ 184,074	\$ 9,822,610	\$ 10,654,445	

CATHOLIC CHARITIES, INC.
 Statements of Cash Flows
 Years Ended June 30, 2009 and 2008

	2009	2008
Cash flows from operating activities		
Change in net assets	\$ 342,757	\$ 100,433
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities		
Depreciation	52,910	52,669
Changes in assets and liabilities		
Grants receivable	284,455	(260,703)
Pledge receivable	10,726	18,181
Deposits and other assets	(1,992)	(2,299)
Prepaid expenses	14,527	(4,351)
Accounts payable and accrued expenses	(67,561)	121,887
Accrued salaries	(45,945)	60,496
Net cash provided by operating activities	589,877	86,313
Cash flows from investing activities		
Deposit to Catholic Diocese of Jackson Deposit and Loan Fund	(453)	(446)
Restricted Fund deposit to Catholic Diocese of Jackson Deposit and Loan Fund	(579,584)	(41,049)
Purchase of property, plant and equipment	(3,331)	(20,564)
Net cash used in investing activities	(583,368)	(62,059)
Cash flows from financing activities		
Excess of outstanding checks over bank balance	(10,009)	(24,054)
Net cash used in financing activities	(10,009)	(24,054)
Net increase (decrease) in cash	(3,500)	200
Cash at beginning of year	6,300	6,100
Cash at end of year	\$ 2,800	\$ 6,300
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	\$ 114	\$ 3,916

See accompanying notes.

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

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

Nature of Operations

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

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ("SFAS") No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Receivables

The Organization reports receivables, most of which are grants from public or private agencies, at net realizable value. Due to the nature of grants receivable and because historical losses related to grants receivables have been insignificant, the direct write-off method is used to account for uncollectible amounts. Due to the nature of the pledges receivable and management's experience on the collection of pledges receivable, an allowance for doubtful accounts has been established. On a continuing basis, receivables are analyzed and, when determined to be uncollectible, they are written off through charge against revenue.

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 1. Continued

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Asset Impairments

In accordance with SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, the Organization periodically evaluates whether current facts or circumstance indicate that the carrying amount of its depreciable assets to be held and used may not be recoverable. If such circumstances are determined to exist, an estimate of undiscounted future cash flows produced by the long-lived asset, or the appropriate grouping of assets, is compared to the carrying value to determine whether an impairment exists. If an asset is determined to be impaired, the loss is measured based on the difference between the asset's fair value and its carrying value. An estimate of the asset's fair value is based on quoted market prices in active markets, if available.

Net Assets

Restricted net assets are those which have been restricted by individuals or entities outside of the Organization. The restriction may be temporary or permanent, depending upon the terms of the funding source. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction.

Revenue Recognition

Contributions are recognized as revenue when they are received or unconditionally pledged. Those that are expected to be collected in future years are recorded at the present value of their estimated future cash flows using the Organization's risk-free interest rate in the year promises are received. Amortization of the discount is included in contribution revenue. The Organization establishes a valuation allowance against future pledges receivable to provide for amounts estimated to be non-collectible.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 1. Continued

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

Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

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

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

Income Taxes

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

Summarized Financial Information

The financial statements include prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a complete presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2008, from which the summarized information was derived.

New Accounting Pronouncements

In July 2006, the Financial Accounting Standards Board ("FASB") issued Interpretation No. 48, *Accounting for Uncertainty in Income Taxes* ("FIN 48"). FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprises' financial statements in accordance with Statement No. 109, *Accounting for Income Taxes*. FIN 48 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return including positions that an organization is not subject to income taxes.

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 1. Continued

In December 2008, the FASB provided for deferral of the effective date of FIN 48 for certain nonpublic enterprises to annual financial statements for fiscal years beginning after December 15, 2008. The Organization has elected this deferral and accordingly will be required to adopt FIN 48 in its 2010 financial statements. Prior to adoption of FIN 48, the Organization will continue to evaluate its uncertain tax positions and related income tax positions and related income tax contingencies under Statement No. 5, *Accounting for Contingencies* ("SFAS No. 5"). SFAS No. 5 requires the Organization to accrue for losses it believes are probable and can be reasonably estimated. Management is currently assessing the impact of FIN 48 on its financial position and results of operations and has not yet determined if the adoption of FIN 48 will have a material effect on its financial statements.

Fair Value Disclosures

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* ("SFAS 157"). SFAS 157 define fair value, establishes a framework for measuring fair value and establishes a hierarchy that categorizes and prioritizes the sources to be used to estimate fair value. SFAS 157 also expands financial statement disclosures about fair value measurements. Under SFAS 157, fair value is defined as an exit price, representing the amount that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants. SFAS 157 also establishes a three-tier hierarchy for inputs used in measuring fair value, which prioritizes the inputs used in the valuation methodologies in measuring fair value:

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than quoted prices included in Level 1, such as quoted prices for identical assets or liabilities in non-active markets, quoted prices for similar assets or liabilities in active markets and inputs other than quoted prices that are observable for substantially the full term of the asset or liability.

Level 3 – Unobservable inputs reflecting management's own assumptions about the input used in pricing the asset or liability.

Financial assets and financial liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurements. Our assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the assets and liabilities being measured and their placement within the fair value hierarchy.

The adoption of SFAS 157 resulted in the Organization classifying assets as follows:

Level 1 – None.

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 1. Continued

Level 2 – Pledges Receivable

Pledges receivable, as defined on the statements of financial position, represent unconditional promises to give that are expected to be collected in future years. Pledges receivable are recorded at the present value of their estimated future cash flows using the Organization's risk-free interest rate in the year promises are received (See Note 2).

Level 3 – None.

Note 2. Pledges Receivable

As a result of the Journey of Hope, the Organization had pledges receivable at June 30, 2009 as follows:

Receivable in less than one year	\$	49,907
Receivable in one to five years		84,280
Receivable in six to ten years		4,170
Total pledges receivable		138,357
Less discounts to net present value at 5.5 percent and allowance for doubtful accounts of \$8,894 and \$30,439, respectively		39,333
Net pledges receivable	\$	99,024

Note 3. Property, Plant and Equipment

A summary of property, plant and equipment at June 30 was as follows:

	2009	2008
Building improvements	\$ 37,215	\$ 61,783
Furniture and equipment	383,059	737,502
	420,274	799,285
Less accumulated depreciation	336,212	665,644
Total	\$ 84,062	\$ 133,641

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 4. Donated Services

During each of the years ended June 30, 2009 and 2008, the Organization received the use of facilities for which rent would have totaled \$113,004 per year. The Organization also received the services of social work interns who volunteered time along with individuals who donated miscellaneous goods to Our House Runaway Youth Shelter, the Shelter for Battered Families and the Rape Crises Center totaling \$118,182 in 2009 and \$90,773 in 2008. The total of these amounts is reflected in the accompanying statement of activities as donated services revenue and in-kind expenses.

Note 5. Grants from Governmental and Private Agencies

During the years ended June 30, 2009 and 2008, the Organization was the recipient of governmental and private grants totaling approximately \$7,500,000 and \$8,500,000, respectively, to fund sixteen of its program services.

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

	2009	2008
Alcohol and drug prevention education	\$ 11,610	\$ 5,775
Born Free/New Beginnings	59,776	64,982
Day Treatment Services	3,134	1,600
Domestic Violence Services	169,011	157,099
Guardian Shelter	121,149	113,678
Hope Haven Inpatient	22,041	96,039
Hope Haven Outpatient	57,150	40,782
Immigration Clinic	4,135	-
Long-Term Recovery	37,246	244,373
MAP Team	4,433	2,420
Runaway Youth Shelter	-	25,621
Host Homes	30,315	-
Solomon Counseling Center	724	621
Therapeutic Foster Care	51,696	102,288
Trauma Recovery for Youth	76,604	118,966
Unaccompanied Refugee Minors	78,540	37,775
	<u>\$ 727,564</u>	<u>\$ 1,012,019</u>

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

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 6. Leases

The Organization leases buildings and equipment under operating leases that expire at various dates through 2014. The leases require the Organization to pay maintenance, insurance, taxes and other expenses in addition to the minimum rental. Rent expense under operating leases totaled \$603,308 in 2009 and \$616,666 in 2008.

At June 30, 2009, the aggregate annual rental payments under noncancelable operating leases, with initial or remaining terms of one year or more, were as follows:

2010	\$	312,745
2011		258,266
2012		258,265
2013		247,634
2014		254,702
Thereafter		<u>130,152</u>
	\$	<u><u>1,461,764</u></u>

Note 7. Catholic Diocese of Jackson Deposit and Loan Fund

At June 30, 2009 and 2008, the Organization was not indebted to the Catholic Diocese of Jackson and the Deposit and Loan Fund was in a deposit position. The Organization had a deposit balance of \$889,659 and \$309,622 earning 3 percent at June 30, 2009 and 2008, respectively. Approximately \$867,000 and \$287,000 of this deposit at June 30, 2009 and 2008, respectively, relates to funds restricted for a specific purpose. These funds are classified as restricted funds on the statement of financial position.

The amounts invested with the Catholic Diocese of Jackson at June 30, 2009 and 2008 were approximately \$890,000 and \$310,000, respectively, above the amount insured by the FDIC. The Organization has not experienced any losses on these deposits in the past, and management does not believe that it is exposed to any significant credit risk on savings deposits.

Note 8. Pension Plan

The Organization participates in a multi-employer defined benefit plan with the Catholic Diocese of Jackson and Saint Peter's Cathedral of Jackson, Mississippi. The plan is an insured non-contributory plan that covers lay employees who have attained the age of 21 and completed one year of service.

Employees are fully vested after seven years of service based on a graduated vesting schedule and the normal retirement age is defined as the employee's 65th birthday, but the plan also

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 8. Continued

provides for early retirement, disability and death benefits. Benefits are provided through an insurance contract and are based on years of service and average monthly earnings. Funding is accomplished through annual actuarially determined employer contributions based on the anticipated funding of employees' pension benefits spread over the period from their dates of employment to their dates of retirement. Because the plan is a multi-employer plan, it is exempt from the accounting and disclosures required by SFAS No. 87, *Employers Accounting for Pensions*.

The annual contributions for the year ended June 30, 2009 were allocated as follows:

Catholic Diocese of Jackson	\$	61,123
Catholic Charities, Inc.		304,548
Total contributions	\$	365,671

Saint Peter's Cathedral had no employees participating in the plan in 2008 and 2009.

Note 9. Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 10. Restrictions on Net Assets

For the year ended June 30, 2009 the Board approved the designation of certain unrestricted net assets related to specific programs to ensure that each of these programs would be allowed to earmark these net assets for future use. The designation can be lifted at any time by the Board and thus do not indicate any temporarily restricted amounts. The below have been Board designated:

Board Designation	2009	2008	Increase (Decrease)
Therapeutic Foster Care	\$ 10,623	\$ 8,413	\$ 2,210
Hope Haven Residential	8,297	5,609	2,688
Hope Haven Home Based	55,128	3,558	51,570
Solomon Counseling Center	-	7,329	(7,329)
Our House Runaway Youth Shelter	-	59	(59)
Trauma Recovery for Youth	980	-	980
Natchez Day Treatment	48,070	-	48,070
Grand total	\$ 123,098	\$ 24,968	\$ 98,130

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 10. Continued

Temporarily restricted net assets are available for the following purposes:

Classification	2009	2008	Increase (Decrease)
Alcohol and drug services	\$ 11,176	\$ 12,557	\$ (1,381)
Community services	5,169	3,684	1,485
D'Evereaux Hall and St. Mary's Orphan Asylum	22,933	22,479	454
Elder Justice	12,221	12,221	-
Emergency assistance	4,059	6,561	(2,502)
Hurricane victims	174,356	45,087	129,269
Immigration and Refugee services	3,815	59,917	(56,102)
Journey of Hope	89,940	104,038	(14,098)
North East office	12,439	2,586	9,853
Parish Health Ministry	32,989	63,892	(30,903)
Parish Social Ministry	2,905	14,423	(11,518)
Services to children	540,442	439,103	101,339
Services to families	10,472	10,472	-
Shelter for Battered Families	96,368	19,548	76,820
Unaccompanied Refugee Minor Program	29,629	13,361	16,268
Grand total	\$ 1,048,913	\$ 829,929	\$ 218,984

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

Permanently restricted net assets were restricted for the following purposes as of June 30, 2009:

	2008	Contributions	Interest Reinvested	2009
General endowment	\$ 66,886	\$ 1,750	\$ 242	\$ 68,878

CATHOLIC CHARITIES, INC.
Years Ended June 30, 2009 and 2008

NOTES TO FINANCIAL STATEMENTS

Note 10. Continued

Permanently restricted net assets were restricted for the following purposes as of June 30, 2008:

	2007	Contributions	Interest Reinvested	2008
General endowment	\$ 61,571	\$ 5,240	\$ 75	\$ 66,886

Note 11. Subsequent Events

In accordance with SFAS 165, *Subsequent Events*, the Organization has evaluated subsequent events through October 28, 2009, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2009, have been incorporated into these financial statements

CATHOLIC CHARITIES, INC.
 Parish-Based Ministries
 Schedule of Functional Expenses by Program Services
 Year Ended June 30, 2009

	Parish Social Ministry	Parish Health Ministry	Clinic	Community Services	Total
Salaries	\$ 44,738	\$ 13,364	\$ 184,351	\$ -	\$ 242,453
Payroll taxes	3,713	1,310	14,654	-	19,677
Employee benefits	10,945	2,781	39,565	-	53,291
Supplies and literature	972	347	10,371	-	11,690
Telephone	1,440	54	4,648	-	6,142
Conferences, conventions and meetings	1,006	383	3,882	-	5,271
Subsistence, housing, medical and related subsidies	34,787	3,128	92	675	38,682
Occupancy	4,534	1,973	14,781	-	21,288
Professional fees	167	5,491	2,836	-	8,494
Transportation and travel	5,977	187	22,878	-	29,042
Insurance	39	-	160	-	199
Repairs and maintenance	-	-	576	-	576
Printing	1,442	2	6,060	-	7,504
Promotion and public relations	2,671	-	5,323	-	7,994
Total expenses before depreciation	112,431	29,020	310,177	675	452,303
Depreciation of plant and equipment	269	880	838	-	1,987
Totals	<u>\$ 112,700</u>	<u>\$ 29,900</u>	<u>\$ 311,015</u>	<u>\$ 675</u>	<u>\$ 454,290</u>

CATHOLIC CHARITIES, INC.
Domestic Violence Services
Schedule of Functional Expenses by Program Services
Year Ended June 30, 2009

	Shelter for Battered Families	Karitas Day Care	Second Stage Housing	Legal Clinic	Total
Salaries	\$ 180,088	\$ 157,239	\$ 135,229	\$ 94,959	\$ 567,515
Payroll taxes	15,336	13,457	11,664	7,613	48,070
Employee benefits	41,091	43,874	37,163	14,618	136,746
Supplies and literature	16,756	5,630	6,982	4,663	34,031
Telephone	6,408	1,592	1,766	1,747	11,513
Conferences, conventions and meetings	993	308	8	225	1,534
Subsistence, housing, medical and related subsidies	33,343	-	10,455	-	43,798
Equipment purchases	-	625	469	-	1,094
Occupancy	51,722	22,159	77,093	12,798	163,772
Professional fees	2,951	573	47	7,049	10,620
Transportation and travel	3,108	3,154	4,403	6,583	17,248
Insurance	375	-	88	7,148	7,611
Repairs and maintenance	7,632	10,707	8,066	332	26,737
Printing	1,207	158	-	1,178	2,543
Administrative costs	-	-	-	474	474
Donated goods and services	20,668	-	-	-	20,668
Total expenses before depreciation	381,678	259,476	293,433	159,387	1,093,974
Depreciation of plant and equipment	3,603	1,037	319	347	5,306
Totals	<u>\$ 385,281</u>	<u>\$ 260,513</u>	<u>\$ 293,752</u>	<u>\$ 159,734</u>	<u>\$ 1,099,280</u>

CATHOLIC CHARITIES, INC.
Domestic Violence Services
Shelter for Battered Families
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Mississippi Department of Education	United Way	City of Jackson/ CDBG	Federal Emergency Management Agency	Dept. of Public Safety VOCA	Dept. of Public Safety VAWA	Mississippi State Board of Health	Other	Total
Salaries	\$ -	\$ 24,622	\$ -	\$ -	\$ 100,427	\$ 16,199	\$ 25,435	\$ 13,405	\$ 180,088
Payroll taxes	-	2,033	-	-	8,527	1,239	1,778	1,759	15,336
Employee benefits	-	6,168	-	-	22,687	2,921	3,087	6,228	41,091
Supplies and literature	1,242	-	7,022	2,000	-	-	-	6,492	16,756
Telephone	-	-	-	-	-	-	-	6,408	6,408
Conferences, conventions and meetings	-	-	-	-	-	-	-	993	993
Subsistence, housing, medical and related subsidies	20,550	-	-	5,824	-	-	-	6,969	33,343
Occupancy	-	-	8,426	-	40,145	-	-	3,151	51,722
Professional fees	-	-	-	-	-	-	-	2,951	2,951
Transportation and travel	-	-	-	-	-	-	-	3,108	3,108
Insurance	-	-	-	-	-	-	-	375	375
Repairs and maintenance	370	-	3,668	-	-	-	-	3,594	7,632
Printing	-	-	-	-	-	-	-	1,207	1,207
Donated goods and services	-	-	-	-	-	-	-	20,668	20,668
Total expenses before depreciation	22,162	32,823	19,116	7,824	171,786	20,359	30,300	77,308	381,678
Depreciation of plant and equipment	-	-	-	-	-	-	-	3,603	3,603
Totals	\$ 22,162	\$ 32,823	\$ 19,116	\$ 7,824	\$ 171,786	\$ 20,359	\$ 30,300	\$ 80,911	\$ 385,281

CATHOLIC CHARITIES, INC.
Domestic Violence Services
Karitas Day Care
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Mississippi State Board of Health	United Way	United Way/ Slots	City of Jackson/ CDBG	Other	Total
Salaries	\$ 65,459	\$ 22,931	\$ 40,601	\$ -	\$ 28,248	\$ 157,239
Payroll taxes	5,506	1,900	3,475	-	2,576	13,457
Employee benefits	14,607	7,975	15,191	-	6,101	43,874
Supplies and literature	-	-	-	-	5,630	5,630
Telephone	-	-	-	-	1,592	1,592
Conferences, conventions and meetings	-	-	-	-	308	308
Equipment purchases	-	-	-	-	625	625
Occupancy	-	-	-	14,083	8,076	22,159
Professional fees	-	-	-	-	573	573
Transportation and travel	-	-	-	-	3,154	3,154
Repairs and maintenance	-	-	-	5,917	4,790	10,707
Printing	-	-	-	-	158	158
Total expenses before depreciation	85,572	32,806	59,267	20,000	61,831	259,476
Depreciation of plant and equipment	-	-	-	-	1,037	1,037
Totals	\$ 85,572	\$ 32,806	\$ 59,267	\$ 20,000	\$ 62,868	\$ 260,513

CATHOLIC CHARITIES, INC.
Domestic Violence Services
Second Stage Housing
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Federal Emergency Management Agency	HUD Supportive Housing Program	City of Jackson/ CDBG	Office of Justice	Other	Total
Salaries	\$ -	\$ 99,389	\$ -	\$ 35,040	\$ 800	\$ 135,229
Payroll taxes	-	8,402	-	3,118	144	11,664
Employee benefits	-	24,741	-	12,422	-	37,163
Supplies and literature	1,000	2,765	2,966	-	251	6,982
Telephone	-	814	-	-	952	1,766
Conferences, conventions and meetings	-	-	-	-	8	8
Subsistence, housing, medical and related subsidies	7,088	1,635	-	1,130	602	10,455
Equipment purchases	-	-	-	-	469	469
Occupancy	-	22,188	10,326	43,115	1,464	77,093
Professional fees	-	-	-	-	47	47
Transportation and travel	-	-	-	4,264	139	4,403
Insurance	-	-	-	-	88	88
Repairs and maintenance	-	3,210	4,791	-	65	8,066
Total expenses before depreciation	8,088	163,144	18,083	99,089	5,029	293,433
Depreciation of plant and equipment	-	-	-	-	319	319
Totals	\$ 8,088	\$ 163,144	\$ 18,083	\$ 99,089	\$ 5,348	\$ 293,752

CATHOLIC CHARITIES, INC.
Domestic Violence Services
Legal Clinic
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Office of Justice	Other	Total
Salaries	\$ 94,559	\$ 400	\$ 94,959
Payroll taxes	7,582	31	7,613
Employee benefits	14,618	-	14,618
Supplies and literature	3,961	702	4,663
Telephone	1,599	148	1,747
Conferences, conventions and meetings	-	225	225
Occupancy	12,798	-	12,798
Professional fees	5,146	1,903	7,049
Transportation and travel	4,998	1,585	6,583
Insurance	7,148	-	7,148
Repairs and maintenance	-	332	332
Printing	1,178	-	1,178
Administrative costs	394	80	474
Total expenses before depreciation	153,981	5,406	159,387
Depreciation of plant and equipment	-	347	347
Totals	\$ 153,981	\$ 5,753	\$ 159,734

CATHOLIC CHARITIES, INC.
Rape Crisis Center
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Mississippi State Board of Health	Dept. of Public Safety VOCA	Dept. of Public Safety VAWA	United Way	City of Jackson/ CDBG	Other	Total
Salaries	\$ 30,452	\$ 84,155	\$ 12,358	\$ 6,871	\$ -	\$ 430	\$ 134,266
Payroll taxes	2,438	6,863	936	787	-	33	11,057
Employee benefits	4,117	13,134	2,133	5,152	-	-	24,536
Supplies and literature	-	-	3,447	1,030	1,825	83	6,385
Telephone	-	-	-	1,433	126	147	1,706
Conferences, conventions and meetings	-	-	-	664	-	-	664
Subsistence, housing, medical and related subsidies	-	-	-	142	159	-	301
Equipment purchases	-	-	1,948	165	-	-	2,113
Occupancy	-	13,159	-	215	-	110	13,484
Professional fees	-	-	-	1,148	-	-	1,148
Transportation and travel	-	-	-	1,301	1,087	-	2,388
Insurance	-	-	-	158	-	-	158
Repairs and maintenance	-	-	-	97	-	-	97
Printing	-	-	-	201	-	-	201
Donated services	-	-	-	-	-	73,347	73,347
Total expenses before depreciation	37,007	117,311	20,822	19,364	3,197	74,150	271,851
Depreciation of plant and equipment	-	-	-	-	-	218	218
Totals	\$ 37,007	\$ 117,311	\$ 20,822	\$ 19,364	\$ 3,197	\$ 74,368	\$ 272,069

CATHOLIC CHARITIES, INC.
Guardian Shelter for Battered Families/Rape Crisis/Oak Towers
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Emergency Shelter Grant	Mississippi State Board of Health	Dept. of Public Safety VAWA	Dept. of Public Safety VOCA	Housing and Urban Development	United Way	Guardian Collections and Other Donations	Total
Salaries	\$ 3,804	\$ 98,495	\$ 21,936	\$ 60,317	\$ 236,891	\$ 16,393	\$ 29,661	\$ 467,497
Payroll taxes	335	7,943	1,906	5,215	19,986	1,348	3,013	39,746
Employee benefits	1,159	24,548	6,388	17,525	63,852	4,376	14,293	132,141
Supplies and literature	11,647	3,911	-	-	-	1,628	1,789	18,975
Telephone	2,393	4,736	-	-	-	1,293	531	8,953
Conferences, conventions and meetings	-	753	-	-	-	720	1,549	3,022
Subsistence, housing, medical and related subsidies	25,809	-	-	-	-	2,876	9,277	37,962
Equipment purchases	-	-	-	-	-	410	700	1,110
Occupancy	34,879	7,837	-	-	-	813	3,952	47,481
Professional fees	-	-	-	-	-	3,080	1,794	4,874
Transportation and travel	1,653	7,208	-	-	3,509	242	1,060	13,672
Insurance	-	-	-	-	1,789	196	61	2,046
Repairs and maintenance	2,290	-	-	-	-	820	9,342	12,452
Printing	-	350	-	-	-	21	833	1,204
Promotion and public relations	-	-	-	-	-	-	5,036	5,036
Donated goods and services	-	-	-	-	-	-	113,004	113,004
Total expenses before depreciation	83,969	155,781	30,230	83,057	326,027	34,216	195,895	909,175
Depreciation of plant and equipment	-	-	-	-	-	-	3,548	3,548
Totals	\$ 83,969	\$ 155,781	\$ 30,230	\$ 83,057	\$ 326,027	\$ 34,216	\$ 199,443	\$ 912,723

CATHOLIC CHARITIES, INC.
Natchez Services
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Federal CCUSA/ Housing	Federal Emergency Management Agency	Mississippi Department of Mental Health	Day Treatment	AOP Day Treatment	Food Pantry	CCI Counseling/ Emergency Assistance	Total
Salaries	\$ 6,465	\$ -	\$ 3,280	\$ 200,069	\$ 56,514	\$ 10,050	\$ 33,845	\$ 310,223
Payroll taxes	495	-	261	17,275	4,457	1,038	2,017	25,543
Employee benefits	1,626	-	323	41,742	11,817	106	6,374	61,988
Supplies and literature	-	-	21	1,498	2,193	1,447	1,397	6,556
Telephone	-	-	-	1,201	143	997	3,582	5,923
Conferences, conventions and meetings	-	-	333	1,256	172	300	469	2,530
Subsistence, housing, medical and related subsidies	-	21,885	1,822	1,755	484	8,947	22,866	57,759
Occupancy	-	-	-	146,366	-	7,190	3,281	156,837
Professional fees	-	-	-	5,380	343	103	522	6,348
Transportation and travel	633	-	659	2,846	201	-	3,979	8,318
Insurance	-	-	-	-	13	-	93	106
Repairs and maintenance	-	-	-	413	-	6,541	1,423	8,377
Printing	-	-	-	2,596	-	32	2,349	4,977
Promotion and public relations	-	-	-	-	-	-	209	209
Administrative costs	-	-	-	-	-	-	881	881
Total expenses before depreciation	9,219	21,885	6,699	422,397	76,337	36,751	83,287	656,575
Depreciation of plant and equipment	-	-	-	-	203	-	862	1,065
Totals	\$ 9,219	\$ 21,885	\$ 6,699	\$ 422,397	\$ 76,540	\$ 36,751	\$ 84,149	\$ 657,640

CATHOLIC CHARITIES, INC.
Our House Runaway Shelter/Host Homes Program
Schedule of Functional Expenses by Funding Sources
Year Ended June 30, 2009

	Federal Emergency Management Agency	Department of Health & Human Services	Mississippi Department of Education	State Department of Human Services	City of Jackson/ CDBG	Dept. of Public Safety/ Highway Safety	Dept. of Public Safety/ Juvenile Justice	Other	Total
Salaries	\$ 3,418	\$ 143,873	\$ -	\$ 39,767	\$ -	\$ 22,543	\$ 23,998	\$ 39,224	\$ 272,823
Payroll taxes	290	12,652	-	2,832	-	2,270	2,057	3,648	23,749
Employee benefits	-	27,686	-	7,852	-	5,989	6,837	6,853	55,217
Supplies and literature	3,152	2,590	818	582	1,332	-	56	1,525	10,055
Telephone	-	73	-	1,040	1,698	-	-	2,286	5,097
Conferences, conventions and meetings	-	140	-	-	846	-	-	2,270	3,256
Subsistence, housing, medical and related subsidies	8,189	-	4,400	-	86	-	-	2,109	14,784
Equipment purchases	-	-	-	-	-	-	-	1,997	1,997
Occupancy	-	-	-	3,456	10,145	-	-	17,836	31,437
Professional fees	-	2,600	-	2,353	-	-	-	3,780	8,733
Transportation and travel	-	1,480	-	251	1,199	-	-	959	3,889
Insurance	-	261	-	-	-	-	-	-	261
Repairs and maintenance	-	260	-	624	3,524	-	-	2,152	6,560
Printing	-	648	-	170	1,470	-	-	201	2,489
Donated services	-	20,739	-	-	-	-	-	3,428	24,167
Total expenses before depreciation	15,049	213,002	5,218	58,927	20,300	30,802	32,948	88,268	464,514
Depreciation of plant and equipment	-	-	-	-	-	-	-	4,152	4,152
Totals	\$ 15,049	\$ 213,002	\$ 5,218	\$ 58,927	\$ 20,300	\$ 30,802	\$ 32,948	\$ 92,420	\$ 468,666

CATHOLIC CHARITIES, INC.
 Children's Mental Health Services
 Schedule of Functional Expenses by Program Services
 Year Ended June 30, 2009

	Therapeutic Foster Care	Crisis Response and Trauma Services	Hope Haven/ Inpatient	Hope Haven/ Outpatient	Sally Kate Winters	Total
Salaries	\$ 225,618	\$ 434,145	\$ 401,438	\$ 282,981	\$ -	\$ 1,344,182
Payroll taxes	18,657	35,386	34,233	22,962	-	111,238
Employee benefits	43,757	75,945	91,811	66,650	-	278,163
Supplies and literature	8,456	21,442	14,866	3,466	-	48,230
Telephone	2,273	8,888	6,386	5,815	-	23,362
Conferences, conventions and meetings	16,706	16,937	3,638	12,193	-	49,474
Subsistence, housing, medical and related subsidies	173,631	-	17,619	18,440	-	209,690
Equipment purchases	1,632	13	7,104	-	-	8,749
Occupancy	17,821	27,709	30,100	26,684	15,782	118,096
Professional fees	35,869	32,829	13,002	19,624	-	101,324
Transportation and travel	18,790	46,026	9,399	29,203	212	103,630
Insurance	356	265	1,573	333	-	2,527
Repairs and maintenance	109	-	16,953	48	-	17,110
Printing	1,915	3,783	602	1,370	-	7,670
Promotion and public relations	7,570	1,392	-	-	-	8,962
Total expenses before depreciation	573,160	704,760	648,724	489,769	15,994	2,432,407
Depreciation of plant and equipment	1,937	573	2,892	1,367	-	6,769
Totals	<u>\$ 575,097</u>	<u>\$ 705,333</u>	<u>\$ 651,616</u>	<u>\$ 491,136</u>	<u>\$ 15,994</u>	<u>\$ 2,439,176</u>

CATHOLIC CHARITIES, INC.
 Children's Mental Health Services
 Therapeutic Foster Care
 Schedule of Functional Expenses by Funding Sources
 Year Ended June 30, 2009

	Extended Foster Care/ Department of Mental Health	Therapeutic Foster Care/ Department of Mental Health	Department of Human Services	Other	Total
Salaries	\$ 37,518	\$ 146,059	\$ 1,406	\$ 40,635	\$ 225,618
Payroll taxes	3,140	12,239	-	3,278	18,657
Employee benefits	6,687	30,261	-	6,809	43,757
Supplies and literature	1,090	7,366	-	-	8,456
Telephone	-	2,207	-	66	2,273
Conferences, conventions and meetings	4,669	11,837	-	200	16,706
Subsistence, housing, medical and related subsidies	60	-	173,443	128	173,631
Equipment purchases	-	1,632	-	-	1,632
Occupancy	-	17,821	-	-	17,821
Professional fees	27,600	3,300	-	4,969	35,869
Transportation and travel	-	18,466	-	324	18,790
Insurance	-	356	-	-	356
Repairs and maintenance	-	109	-	-	109
Printing	-	1,915	-	-	1,915
Promotion and public relations	7,061	509	-	-	7,570
Total expenses before depreciation	87,825	254,077	174,849	56,409	573,160
Depreciation of plant and equipment	-	-	-	1,937	1,937
Totals	\$ 87,825	\$ 254,077	\$ 174,849	\$ 58,346	\$ 575,097

CATHOLIC CHARITIES, INC.
 Children's Mental Health Services
 Crisis Response and Trauma Services
 Schedule of Functional Expenses by Funding Sources
 Year Ended June 30, 2009

	Department of Health & Human Services	Mississippi Department of Mental Health	UCLA/ Dept. of Navy	Other	Total
Salaries	\$ 260,390	\$ 60,028	\$ 98,347	\$ 15,380	\$ 434,145
Payroll taxes	20,899	4,683	8,489	1,315	35,386
Employee benefits	47,270	12,337	11,821	4,517	75,945
Supplies and literature	6,489	12,189	2,764	-	21,442
Telephone	6,770	-	2,118	-	8,888
Conferences, conventions and meetings	444	15,621	673	199	16,937
Equipment purchases	13	-	-	-	13
Occupancy	27,472	47	-	190	27,709
Professional fees	24,110	6,451	-	2,268	32,829
Transportation and travel	20,270	19,826	4,248	1,682	46,026
Insurance	265	-	-	-	265
Printing	3,783	-	-	-	3,783
Promotion and public relations	28	-	864	500	1,392
Total expenses before depreciation	418,203	131,182	129,324	26,051	704,760
Depreciation of plant and equipment	-	-	-	573	573
Totals	\$ 418,203	\$ 131,182	\$ 129,324	\$ 26,624	\$ 705,333

CATHOLIC CHARITIES, INC.
 Children's Mental Health Services
 Hope Haven/Inpatient
 Schedule of Functional Expenses by Funding Sources
 Year Ended June 30, 2009

	Department of Mental Health	Department of Human Services	Other	Total
Salaries	\$ 354,048	\$ 21,881	\$ 25,509	\$ 401,438
Payroll taxes	31,099	1,757	1,377	34,233
Employee benefits	88,103	59	3,649	91,811
Supplies and literature	9,372	-	5,494	14,866
Telephone	6,031	-	355	6,386
Conferences, conventions and meetings	2,171	-	1,467	3,638
Subsistence, housing, medical and related subsides	8,399	5,400	3,820	17,619
Equipment purchases	-	-	7,104	7,104
Occupancy	29,348	-	752	30,100
Professional fees	11,803	-	1,199	13,002
Transportation and travel	6,934	-	2,465	9,399
Insurance	1,573	-	-	1,573
Repairs and maintenance	16,284	-	669	16,953
Printing	588	-	14	602
Total expenses before depreciation	565,753	29,097	53,874	648,724
Depreciation of plant and equipment	-	-	2,892	2,892
Totals	\$ 565,753	\$ 29,097	\$ 56,766	\$ 651,616

CATHOLIC CHARITIES, INC.
 Children's Mental Health Service
 Hope Haven/Outpatient
 Schedule of Functional Expenses by Funding Sources
 Year Ended June 30, 2009

	Mississippi Department of Mental Health	St. Dominic's	Other	Total
Salaries	\$ 159,355	\$ 49,642	\$ 73,984	\$ 282,981
Payroll taxes	12,877	4,069	6,016	22,962
Employee benefits	31,148	12,878	22,624	66,650
Supplies and literature	2,371	895	200	3,466
Telephone	4,828	448	539	5,815
Conferences, conventions and meetings	9,901	1,209	1,083	12,193
Subsistence, housing, medical and related subsidies	18,416	21	3	18,440
Occupancy	26,684	-	-	26,684
Professional fees	14,758	1,850	3,016	19,624
Transportation and travel	15,740	13,202	261	29,203
Insurance	333	-	-	333
Repairs and maintenance	48	-	-	48
Printing	596	724	50	1,370
Total expenses before depreciation	297,055	84,938	107,776	489,769
Depreciation of plant and equipment	-	-	1,367	1,367
Totals	\$ 297,055	\$ 84,938	\$ 109,143	\$ 491,136

CATHOLIC CHARITIES, INC.
 Long-Term Recovery
 Schedule of Functional Expenses by Program Services
 Year Ended June 30, 2009

	Catholic Charities USA	Mississippi Commission on Volunteer Services	Donations/ Other	Total
Salaries	\$ 14,946	\$ 274,286	\$ 4,061	\$ 293,293
Payroll taxes	1,539	22,628	309	24,476
Employee benefits	18,847	40,511	1,089	60,447
Supplies and literature	1,022	3,680	-	4,702
Telephone	377	5,332	135	5,844
Conferences, conventions and meetings	171	-	-	171
Subsistence, housing, medical and related subsidies	93,039	-	5,087	98,126
Equipment purchases	765	342	-	1,107
Occupancy	865	35,256	-	36,121
Professional fees	2,495	-	-	2,495
Transportation and travel	309	45,689	-	45,998
Insurance	-	767	-	767
Repairs and maintenance	-	-	110	110
Printing	139	1,471	-	1,610
Promotion and public relations	155	-	-	155
 Total expenses before depreciation	 134,669	 429,962	 10,791	 575,422
 Depreciation of plant and equipment	 -	 -	 11,677	 11,677
 Totals	 \$ 134,669	 \$ 429,962	 \$ 22,468	 \$ 587,099

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

Board of Directors
Catholic Charities, Inc.
Jackson, Mississippi

We have audited the financial statements of Catholic Charities, Inc. as of and for the year ended June 30, 2009, and have issued our report thereon dated October 28, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Catholic Charities, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Catholic Charities, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Catholic Charities, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of Catholic Charities, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Catholic Charities, Inc.'s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Catholic Charities, Inc.'s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Charities, Inc.'s financial statements are free of 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*.

This report is intended solely for the information and use of management, the Audit Committee, others within Catholic Charities, Inc., and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

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

Ridgeland, Mississippi
October 28, 2009

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Board of Directors
Catholic Charities, Inc.
Jackson, Mississippi

Compliance

We have audited the compliance of Catholic Charities, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Catholic Charities, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Catholic Charities, Inc.'s management. Our responsibility is to express an opinion on Catholic Charities, Inc.'s compliance based on our audit.

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, 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. Our audit does not provide a legal determination on Catholic Charities, Inc.'s compliance with those requirements.

In our opinion, Catholic Charities, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Catholic Charities, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Catholic Charities, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Catholic Charities, Inc.'s ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by Catholic Charities, Inc.'s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by any entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Audit Committee, others within Catholic Charities, Inc. and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.



Ridgeland, Mississippi
October 28, 2009

CATHOLIC CHARITIES, INC.
Schedule of Findings and Questioned Costs
Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None
Noncompliance material to financial statements noted	None

Federal Awards:

Internal control over major programs:	
Material weaknesses identified	None
Significant deficiencies identified that are not considered to be material weaknesses	None
Type of auditor's report issued on compliance for major program	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133	No
Identification of major programs:	
CFDA 93.623 Department of Health and Human Services	
CFDA 93.243 Department of Health and Human Services	
CFDA 93.959 Mississippi Department of Mental Health	
CFDA 93.671 Mississippi Department of Health	
Dollar threshold used to distinguish between Type A and Type B programs	\$300,000
Auditee qualified as low-risk auditee	Yes

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

CATHOLIC CHARITIES, INC.
Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2009

There were no findings noted.

CATHOLIC CHARITIES, INC.

Corrective Action Plan

Year Ended June 30, 2009

The current year organization-wide audit disclosed no significant findings, and no significant findings exist from prior year organization-wide audits. Accordingly, no corrective action plan is required.

CATHOLIC CHARITIES, INC.
Schedule of Federal Awards
Year Ended June 30, 2009

Federal Granting Agency/ Grant Program/Grant - Contract Number	Federal CFDA Number	Grant/ Contract Period	Grant/ Contract Award as of June 30, 2009	Federal Expenditures
Direct Programs				
Department of Health and Human Services				
2U79SM056091-05	93.243	9/30/08 - 9/29/08	\$ 400,000	\$ 85,062
5U79SM056091-06	93.243	9/30/08 - 9/29/09	400,000	374,340
04CY0783/03	93.623	9/30/07 - 9/29/08	200,000	20,187
90CY2254/01	93.623	9/30/08 - 9/29/09	200,000	174,343
90CY2306/01	93.623	9/30/08 - 9/29/09	111,111	36,105
				690,037
Department of Housing and Urban Development				
MS26B000003	14.235	2/01/08 - 1/31/09	169,047	97,447
MS0005B4G000801	14.235	2/01/09 - 1/31/10	206,968	73,796
				171,243
Office of Justice Programs				
006-WL-AX-0051	16.524	8/01/06 - 6/30/09	456,567	222,898
2005WH-AX-0036	16.736	9/01/05 - 8/31/12	350,000	98,085
2005WH-AX-0036	16.736	9/01/05 - 8/31/12	458,177	3,333
				324,316
Federal Emergency Management Agency				
508902-011	97.024	1/01/08 - 12/31/08	12,000	7,824
508902-011	97.024	1/01/08 - 12/31/08	8,000	8,000
508902-011	97.024	1/01/09 - 12/31/09	8,000	88
LRO 003	97.024	1/01/08 - 12/31/08	20,000	15,049
LRO 026	97.024	1/01/09 - 12/31/09	20,000	4,253
				35,214
Total direct programs				1,220,810
Pass-Through Programs				
Mississippi Department of Education				
V0000717810	10.555	10/01/06 - 9/30/07	N/A	120
V0000717810	10.555	10/01/07 - 9/30/08	N/A	514
V0000717810	10.555	7/01/08 - 6/30/09	N/A	4,584
				5,218
Mississippi Department of Education				
V0000717810	10.558	10/01/07 - 9/30/08	24,532	6,282
V0000717810	10.558	10/01/08 - 9/30/09	26,639	15,880
				22,162
Catholic Charities USA				
N/A	14.169	10/01/07 - 9/30/08	15,000	7,980
N/A	14.169	10/01/08 - 9/30/09	15,000	1,238
				9,218
City of Jackson				
B-02-MC-280003	14.218	10/01/07 - 9/30/08	20,000	5,762
B-02-MC-280003	14.218	10/01/07 - 9/30/08	20,000	1,860
B-02-MC-280003	14.218	10/01/07 - 9/30/08	20,000	3,082
B-08-MC-280003	14.218	10/01/08 - 9/30/09	20,000	13,354
B-02-MC-280003	14.218	10/01/07 - 9/30/08	15,000	13,640
B-08-MC-280003	14.218	10/01/08 - 9/30/09	15,000	6,360
B-08-MC-280003	14.218	10/01/08 - 9/30/09	15,000	8,792
B-08-MC-280003	14.218	10/01/08 - 9/30/09	15,000	4,348
B-08-MC-280003	14.218	10/01/08 - 9/30/09	9,219	3,198
B-02-MC-280003	14.218	10/01/08 - 9/30/08	20,000	20,000
				80,396

CATHOLIC CHARITIES, INC.
Schedule of Federal Awards
Year Ended June 30, 2009

Federal Granting Agency/ Grant Program/Grant - Contract Number	Federal CFDA Number	Grant/ Contract Period	Grant/ Contract Award as of June 30, 2009	Federal Expenditures
Mississippi Development Authority ESG-604-09	14.231	5/01/08 - 6/30/09	\$ 100,000	\$ 88,637 <u>88,637</u>
Mississippi Department of Housing and Urban Development MS26B701008	14.235	7/01/08 - 6/30/09	10,000	10,000
MS26B701008	14.235	7/01/08 - 6/30/09	326,028	326,028 <u>336,028</u>
Mississippi Department of Public Safety 06VA6021	16.575	7/01/08 - 6/30/09	103,820	83,056
05VA5131	16.575	7/01/07 - 6/30/08	326,099	213
07VA5131	16.575	7/01/08 - 6/30/09	361,482	288,883 <u>372,152</u>
Mississippi Department of Public Safety 06JI5131	16.540	5/01/08 - 4/30/09	43,000	32,948 <u>32,948</u>
Mississippi Department of Public Safety 07SV5131	16.588	7/01/08 - 6/30/09	41,321	41,181
07SV6021	16.588	7/01/08 - 6/30/09	30,230	30,230 <u>71,411</u>
Mississippi Department of Public Safety N/A	81.186	10/01/07 - 9/30/08	30,000	8,071
N/A	81.186	10/01/08 - 9/30/09	30,000	22,731 <u>30,802</u>
Mississippi Department of Health N/A	93.136	7/01/08 - 10/31/09	27,385	26,353 <u>26,353</u>
Mississippi Department of Human Services N/A	93.556	7/01/05 - 6/30/06	N/A	62,757
N/A	93.556	7/01/06 - 6/30/07	N/A	2,055
N/A	93.556	7/01/07 - 6/30/08	N/A	516
N/A	93.556	7/01/07 - 6/30/08	N/A	10,800
N/A	93.556	7/01/08 - 6/30/09	N/A	192,945
N/A	93.556	7/01/08 - 6/30/09	N/A	20,178
128G181A	93.566	11/01/07 - 9/30/08	594,488	132,808
128G191A	93.566	10/01/08 - 9/30/09	1,320,645	558,662 <u>980,721</u>
Illinois Department of Children and Family Services N/A	93.659	7/01/08 - 6/30/09	N/A	5,582 <u>5,582</u>
Mississippi Department of Mental Health 8183-SSBG-CYS-23-08	93.667	10/01/07 - 9/30/08	38,705	10,457
8183-SSBG-CYS-23-09	93.667	10/01/08 - 9/30/09	38,705	29,575 <u>40,032</u>
Mississippi Department of Health N/A	93.671	7/01/08 - 6/30/09	85,572	85,572
N/A	93.671	7/01/08 - 6/30/09	90,801	90,801 <u>176,373</u>

CATHOLIC CHARITIES, INC.
Schedule of Federal Awards
Year Ended June 30, 2009

Federal Granting Agency/ Grant Program/Grant - Contract Number	Federal CFDA Number	Grant/ Contract Period	Grant/ Contract Award as of June 30, 2009	Federal Expenditures
Mississippi Department of Mental Health				
8423-CMHS-CYS-23-11-MAP-08	93.958	4/01/08 - 9/30/09	\$ 13,000	\$ 6,905
8410-CMHS-CYS-23XX-07	93.958	4/01/06 - 9/30/07	30,000	7,209
8410-CMHS-CYS-23XX-08	93.958	4/01/07 - 9/30/08	30,000	28,164
8410-CMHS-CYS-23XX-09	93.958	4/01/08 - 9/30/09	30,000	7,744
8409-CMHS-CYS-23-07	93.958	4/01/07 - 9/30/08	402,559	105
8409-CMHS-CYS-23-08	93.958	4/01/07 - 9/30/08	376,536	284,061
8409-CMHS-CYS-23-09	93.958	4/01/08 - 9/30/09	376,536	66,329
8424-CMHS-CYS-23-09-MAP-08	93.958	4/01/08 - 9/30/09	35,357	30,627
8424-CMHS-CYS-23-09-MAP-09	93.958	4/01/09 - 9/30/10	35,357	8,166
8506-CMHS-CYS-23-TR-07	93.958	4/01/07 - 9/30/08	72,511	25,246
8506-CMHS-CYS-23-TR-08	93.958	4/01/08 - 9/30/09	52,511	41,744
8506-CMHS-CYS-23-TR-09	93.958	4/01/09 - 9/30/10	52,511	7,542
				<u>513,842</u>
Mississippi Department of Mental Health				
7671-08SAPT-HIV-EIS-59-09	93.959	4/01/08 - 6/30/09	76,678	59,341
7671-09SAPT-HIV-EIS-59-09	93.959	4/01/09 - 6/30/10	76,768	17,365
7568-08SAPT-SWP3QTR-PG-59-16	93.959	4/01/08 - 6/30/09	201,976	154,447
7568-09SAPT-SWP3QTR-PG-59-16	93.959	4/01/09 - 6/30/10	201,976	50,350
7569-08SAPT-SWP3QTR-PG-59-16	93.959	4/01/08 - 6/30/09	353,651	260,197
7569-09SAPT-SWP3QTR-PG-59-16	93.959	4/01/09 - 6/30/10	353,651	89,512
				<u>631,212</u>
Mississippi Department of Mental Health				
856B-3378-CYS-23-08	93.243	10/01/07 - 9/30/08	25,000	8,748
856C-3378-CYS-23-09	93.243	10/01/08 - 9/30/09	50,000	40,825
				<u>49,573</u>
Mississippi Department of Health				
N/A	93.991	7/01/08 - 6/30/09	9,125	9,125
N/A	93.991	7/01/08 - 6/30/09	27,882	27,882
N/A	93.991	7/01/08 - 6/30/09	9,125	9,125
				<u>46,132</u>
United Way				
LRO-003	97.024	1/01/08 - 12/31/08	8,729	8,729
LRO-003	97.024	1/01/09 - 12/31/09	16,661	13,309
525600-011 LRO ID#	97.024	1/01/08 - 12/31/08	5,000	5,000
				<u>27,038</u>
Mississippi Commission of Volunteer Services				
MCMC 01-2009	97.084	6/01/08 - 5/31/09	996,850	482,137
				<u>482,137</u>
Total pass-through programs				<u>4,027,967</u>
Total all programs				<u>\$ 5,248,777</u>

The accompanying Schedule of Federal Awards is prepared on the accrual basis.