

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREEN BAY, INC.**

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Catholic Charities of the Diocese of Green Bay, Inc.
Green Bay, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Charities of the Diocese of Green Bay, Inc., which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities of the Diocese of Green Bay, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal and state awards, as required by the Wisconsin *Provider Agency Audit Guide*, and the Wisconsin *Department of Health Services Audit Guide*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other accompanying supplementary information listed in the table of contents is also presented for purposes of additional analysis and is not a required part of the financial statements. The 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. Such 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 September 23, 2019, on our consideration of Catholic Charities of the Diocese of Green Bay, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Oshkosh, Wisconsin
September 23, 2019

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

	2019	2018
ASSETS		
Cash and Cash Equivalents	\$ 372,341	\$ 378,015
Accounts Receivable, Net of Allowance for Doubtful Accounts of \$35,901 and \$38,151, Respectively	133,916	84,503
Pledges Receivable	79,830	111,975
Investments	4,285,668	4,197,921
Prepaid Expenses	9,659	1,977
Furniture and Equipment, Net	6,797	-
	\$ 4,888,211	\$ 4,774,391
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 171,204	\$ 143,430
Deferred Revenue	20,000	-
Total Liabilities	191,204	143,430
NET ASSETS		
Without Donor Restrictions	2,733,938	2,642,458
With Donor Restrictions	1,963,069	1,988,503
Total Net Assets	4,697,007	4,630,961
Total Liabilities and Net Assets	\$ 4,888,211	\$ 4,774,391

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

	2019		Total
	Without Donor Restrictions	With Donor Restrictions	
REVENUES AND SUPPORT			
Bishop's Appeal Grant	\$ 1,309,440	\$ -	\$ 1,309,440
Contracts and Grants	424,423	-	424,423
United Way	128,147	77,122	205,269
Contributions	467,231	141,671	608,902
Fees for Services	636,298	-	636,298
Fundraising, Net	(5,601)	-	(5,601)
Other	4,378	-	4,378
Net Assets Released from Restrictions	303,371	(303,371)	-
Total Revenues and Support	<u>3,267,687</u>	<u>(84,578)</u>	<u>3,183,109</u>
EXPENSES			
Salaries and Wages	1,698,814	-	1,698,814
Compensation of Clergy	41,465	-	41,465
Personnel Benefits	556,620	-	556,620
Other Personnel Costs	75,987	-	75,987
Purchased Services	544,943	-	544,943
Facilities, Buildings, and Grounds	153,320	-	153,320
Office	100,442	-	100,442
Grants and Direct Assistance	109,753	-	109,753
Other	38,677	-	38,677
Total Expenses	<u>3,320,021</u>	<u>-</u>	<u>3,320,021</u>
REVENUES AND SUPPORT IN EXCESS (DEFICIT) OF EXPENSES	(52,334)	(84,578)	(136,912)
OTHER CHANGE IN NET ASSETS			
Investment Return	<u>143,814</u>	<u>59,144</u>	<u>202,958</u>
CHANGE IN NET ASSETS	91,480	(25,434)	66,046
Net Assets - Beginning of Year	<u>2,642,458</u>	<u>1,988,503</u>	<u>4,630,961</u>
NET ASSETS - END OF YEAR	<u><u>\$ 2,733,938</u></u>	<u><u>\$ 1,963,069</u></u>	<u><u>\$ 4,697,007</u></u>

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2018

	2018		Total
	Without Donor Restrictions	With Donor Restrictions	
REVENUES AND SUPPORT			
Bishop's Appeal Grant	\$ 1,343,707	\$ -	\$ 1,343,707
Contracts and Grants	423,057	-	423,057
United Way	140,295	111,975	252,270
Contributions	223,033	1,354,249	1,577,282
Fees for Services	603,458	-	603,458
Fundraising, Net	58,710	13,365	72,075
Other	4,504	-	4,504
Net Assets Released from Restrictions	251,359	(251,359)	-
Total Revenues and Support	<u>3,048,123</u>	<u>1,228,230</u>	<u>4,276,353</u>
EXPENSES			
Salaries and Wages	1,580,016	-	1,580,016
Compensation of Clergy	66,993	-	66,993
Personnel Benefits	506,931	-	506,931
Other Personnel Costs	65,324	-	65,324
Purchased Services	454,079	-	454,079
Facilities, Buildings, and Grounds	182,528	-	182,528
Office	85,157	-	85,157
Grants and Direct Assistance	80,088	-	80,088
Other	44,794	-	44,794
Total Expenses	<u>3,065,910</u>	<u>-</u>	<u>3,065,910</u>
REVENUES AND SUPPORT IN EXCESS (DEFICIT) OF EXPENSES	(17,787)	1,228,230	1,210,443
OTHER CHANGE IN NET ASSETS			
Investment Return	<u>160,702</u>	<u>26,626</u>	<u>187,328</u>
CHANGE IN NET ASSETS	142,915	1,254,856	1,397,771
Net Assets - Beginning of Year	<u>2,499,543</u>	<u>733,647</u>	<u>3,233,190</u>
NET ASSETS - END OF YEAR	<u><u>\$ 2,642,458</u></u>	<u><u>\$ 1,988,503</u></u>	<u><u>\$ 4,630,961</u></u>

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Contributors and Clients	\$ 3,186,572	\$ 4,301,740
Cash Paid to Suppliers	(826,643)	(785,981)
Cash Paid to and on Behalf of Employees	(2,363,744)	(2,199,700)
Cash Paid to Donees	(109,753)	(80,088)
Net Cash Flows from Operating Activities	(113,568)	1,235,971
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Furniture and Equipment	(7,317)	-
Cash Paid for Purchases of Investments	(350)	(1,195,608)
Proceeds from Sale of Investments	115,561	24,513
Net Cash Flows from Investing Activities	107,894	(1,171,095)
 NET CHANGE IN CASH AND CASH EQUIVALENTS	(5,674)	64,876
 Cash and Cash Equivalents - Beginning of Year	378,015	313,139
 CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 372,341	\$ 378,015
 RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 66,046	\$ 1,397,771
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities:		
Depreciation	520	1,148
Provision for Bad Debts	(2,250)	570
Investment Return	(202,958)	(187,328)
Changes in Certain Assets and Liabilities:		
Accounts Receivable	(47,163)	(10,105)
Pledges Receivable	32,145	31,132
Prepaid Expenses	(7,682)	(1,174)
Accounts Payable and Accrued Expenses	27,774	18,386
Deferred Revenue	20,000	(14,429)
Net Cash Flows from Operating Activities	\$ (113,568)	\$ 1,235,971

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 PRINCIPAL ACTIVITY

Catholic Charities of the Diocese of Green Bay, Inc. (Catholic Charities) is a nonprofit corporation organized under the laws of the state of Wisconsin for the purpose of providing a variety of personal, family, and community services throughout sixteen counties of northeastern Wisconsin.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operation and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

Catholic Charities defines cash and cash equivalents as highly liquid, short-term investments with a maturity at the date of acquisition of three months or less. Catholic Charities maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. Catholic Charities has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

The majority of Catholic Charities' accounts receivable are due from private parties within the Green Bay Diocese region and government agencies. Credit is extended based on evaluation of financial condition and financial need and collateral is generally not required. Accounts receivable are due within 30 days or according to separately stated terms and are stated as amounts due, net of allowance for doubtful accounts. Catholic Charities provides an allowance for doubtful accounts equal to the estimated uncollectible amounts. The estimate is based on historical collection experience and a review of the current status of the accounts receivable.

Pledges Receivable

Unconditional promises to give made to Catholic Charities are recorded in the year the pledge is made. An allowance for uncollectible promises to give is determined based on experience. Management believes that all promises to give are collectible.

Contribution Recognition

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

All donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Catholic Charities.

In connection with its annual budget process, Catholic Charities is made aware of an estimated grant for its support from The Catholic Foundation for the Diocese of Green Bay, Inc. (the Foundation). Management does not consider this estimated grant as an unconditional promise to pay by the Foundation. The grant is recorded as revenue in the year in which it is actually received.

Government Contracts

Contracts are received from various federal, state, and county governmental agencies. These programs are considered exchange transactions, and are therefore recorded as revenue without donor restrictions. Expenditures of government contract funds are for the purposes specified by the funding source. Funds received in advance of qualifying expenditures are recorded as deferred revenue. Revenue from government contracts is recognized when allowable and reimbursable expenditures are incurred upon meeting the legal or contractual requirements of the funding source.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized in the month that the programs are held or services are provided.

Investments

Investments are presented in the accompanying financial statements at fair value using methodologies described in Note 5 - Investments and Fair Value Measurements. All investment income and realized and unrealized gains and losses are accounted for on the accompanying statements of activities.

Investment income or losses are included in the accompanying statements of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law.

Furniture and Equipment

Furniture and equipment are stated at cost, if purchased, or fair market value at date of the gift, if donated. All acquisitions of property in excess of \$5,000 and equipment in excess of \$1,000 and all expenditures for improvements and betterments that materially prolong the useful lives of assets are capitalized. Maintenance, repairs, and minor improvements are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Furniture and equipment are depreciated using the straight-line method over their estimated useful lives of 3 – 5 years.

Impairment of Long-Lived Assets

Catholic Charities reviews long-lived assets, including property and equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Tax-Exempt Status

Catholic Charities has received notification that it qualifies as a tax-exempt organization under Section 501(c)(3) covered by the U.S. Internal Revenue Service group exemption letter of the United States Conference of Catholic Bishops and corresponding provisions of state law and, accordingly, is not subject to federal or state income taxes.

Subsequent Events

In preparing these financial statements, Catholic Charities has evaluated events and transactions for potential recognition or disclosure through September 23, 2019, the date the financial statements were available to be issued.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 3 ACCOUNTING STANDARDS UPDATES

In August 2016, the Financial Accounting Standards Board issued Accounting Standards Update 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Catholic Charities adopted this standard on July 1, 2018. Accordingly, the required presentation and disclosure changes have been retrospectively applied to the prior period presented as if the policy had been used in that year.

In June 2018, the FASB issued ASU 2018-08 to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The guidance is required to be applied by Catholic Charities for the year ending June 30, 2020. Catholic Charities is currently evaluating the impact this guidance will have on its financial statements.

NOTE 4 LIQUIDITY AND AVAILABILITY

Catholic Charities regularly monitors liquidity required to meet its operating needs, liabilities, and other obligations as they become due. Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30:

	2019	2018
Cash and Cash Equivalents	\$ 372,341	\$ 378,015
Accounts Receivable	133,916	84,503
Pledges Receivable	79,830	111,975
Investments	4,285,668	4,197,921
	4,871,755	4,772,414
Less: Donor Restricted Net Assets	(1,963,069)	(1,988,503)
Total Financial Assets Available for General Expenditure	\$ 2,908,686	\$ 2,783,911

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 5 INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments are held by St. Francis Xavier Investment Corp. (St. Francis Xavier Corp.), an interdiocesan entity. St. Francis Xavier Corp. has grouped their investments and created a unitized fixed income fund, equity fund, and money market fund. Catholic Charities owns units in the fixed income, equity, and money market funds.

Investments are carried at fair value and consisted of the following at June 30:

	Fair Value		Redemption Frequency	Termination Notice Period
	2019	2018		
St. Francis Xavier Corp. Fixed Income Fund	\$ 870,810	\$ 841,392	Daily	30 Days
St. Francis Xavier Corp. Equity Fund	1,821,616	1,711,972	Daily	30 Days
St. Francis Xavier Corp. Money Market Fund	<u>1,593,242</u>	<u>1,644,557</u>	Daily	30 Days
Total Funds	<u>\$ 4,285,668</u>	<u>\$ 4,197,921</u>		

The fixed income fund is intended to be utilized by intermediate and long-term money. The target allocation of the fixed income fund is:

Intermediate Fixed Income	95%
Cash	<u>5%</u>
Total	<u>100%</u>

The equity fund is intended to be utilized by long-term money. The participant is not allowed to invest more than 70% of their funds in the equity fund. The target allocation of the equity fund is:

Small-Cap Domestic Stocks	20%
Mid-Cap Domestic Stocks	20%
Large-Cap Domestic Stocks	40%
International Stocks	17%
Cash and Cash Equivalents	<u>3%</u>
Total	<u>100%</u>

The money market fund is intended to be utilized by intermediate and short-term money.

As defined by current authoritative guidance, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, Catholic Charities uses various valuation methods including the market, income, and cost approaches. The assumptions used in the application of these valuation methods are developed from the perspective of market participants pricing the asset or liability. Inputs used in the valuation methods can be either readily observable, market corroborated, or generally unobservable inputs. Whenever possible, Catholic Charities attempts to utilize valuation methods that maximize the use of observable inputs and minimize the use of unobservable inputs.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 5 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The fair value hierarchy ranks the quality and reliability of the information used to determine the fair values. Assets measured, reported, and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Quoted market prices in active markets for identical assets or liabilities.

Level 2 – Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3 – Unobservable inputs that are not corroborated by market data.

The table presents the balances of assets measured at fair value on a recurring basis:

	June 30, 2019			
	Total	Level 1	Level 2	Level 3
St. Francis Xavier Corp. Fixed Income Fund	\$ 870,810	\$ -	\$ 870,810	\$ -
St. Francis Xavier Corp. Fixed Equity Fund	1,821,616	-	1,821,616	-
St. Francis Xavier Corp. Money Market Fund	1,593,242	-	1,593,242	-
Total Investments	<u>\$ 4,285,668</u>	<u>\$ -</u>	<u>\$ 4,285,668</u>	<u>\$ -</u>

	June 30, 2018			
	Total	Level 1	Level 2	Level 3
St. Francis Xavier Corp. Fixed Income Fund	\$ 841,392	\$ -	\$ 841,392	\$ -
St. Francis Xavier Corp. Fixed Equity Fund	1,711,972	-	1,711,972	-
St. Francis Xavier Corp. Money Market Fund	1,644,557	-	1,644,557	-
Total Investments	<u>\$ 4,197,921</u>	<u>\$ -</u>	<u>\$ 4,197,921</u>	<u>\$ -</u>

The fair value of the investment in the fixed income fund, the equity fund, and the money market fund has been estimated using the net asset value per share of the fund as determined by the fund administrator. The funds are valued on a daily basis.

Investment return in the statements of activities for the years ended June 30 consisted of the following:

	2019	2018
Interest and Dividends	\$ 77,379	\$ 51,581
Realized and Unrealized Gains on Investments	125,579	135,747
Total Investment Return	<u>\$ 202,958</u>	<u>\$ 187,328</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 6 PLEDGES RECEIVABLE

Pledges receivable consist primarily of donor pledges for funds supporting a variety of activities. Net pledges receivable as of June 30 consisted of the following:

	2019	2018
Total Pledges Receivable	\$ 79,830	\$ 111,975

Catholic Charities considers all pledges receivable to be collectible. All payments on pledges receivable at June 30, 2019 are expected to be received during the year ended June 30, 2020.

NOTE 7 FURNITURE AND EQUIPMENT

The major categories of furniture and equipment at June 30 were summarized as follows:

	2019	2018
Furniture and Equipment	\$ 74,398	\$ 67,081
Less: Accumulated Depreciation	(67,601)	(67,081)
Net Furniture and Equipment	\$ 6,797	\$ -

Total depreciation expense was \$520 and \$1,148 for the years ended June 30, 2019 and 2018, respectively.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 8 FUNCTIONAL CLASSIFICATION OF EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include facilities, buildings, and grounds, which are allocated on a square footage basis, while the remaining natural expense categories are allocated on the basis of estimates of time and effort.

Expenses by function for the years ended June 30 are as follows:

	2019			
	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 1,646,028	\$ 47,103	\$ 5,683	\$ 1,698,814
Compensation of Clergy	41,465	-	-	41,465
Personnel Benefits	540,751	14,213	1,656	556,620
Other Personnel Costs	75,987	-	-	75,987
Purchased Services	427,979	116,964	-	544,943
Rent	152,134	-	-	152,134
Utilities and Maintenance	1,186	-	-	1,186
Office	100,442	-	-	100,442
Grants and Direct Assistance	109,753	-	-	109,753
Other	38,677	-	-	38,677
Fundraising Expenses	-	-	731	731
Total Expenses by Function	3,134,402	178,280	8,070	3,320,752
Less: Expenses Included with Revenues on the Statements of Activities:				
Fundraising Expenses	-	-	(731)	(731)
Total Expenses Included in the Expenses Section on the Statements of Activities	\$ 3,134,402	\$ 178,280	\$ 7,339	\$ 3,320,021

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 8 FUNCTIONAL CLASSIFICATION OF EXPENSES (CONTINUED)

	2018			
	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 1,550,428	\$ 24,045	\$ 5,543	\$ 1,580,016
Compensation of Clergy	66,993	-	-	66,993
Personnel Benefits	499,707	6,014	1,210	506,931
Other Personnel Costs	65,324	-	-	65,324
Purchased Services	337,271	116,808	-	454,079
Rent	180,997	-	-	180,997
Utilities and Maintenance	1,531	-	-	1,531
Office	85,157	-	-	85,157
Grants and Direct Assistance	80,088	-	-	80,088
Other	44,794	-	-	44,794
Fundraising Expenses	-	-	18,219	18,219
Total Expenses by Function	2,912,290	146,867	24,972	3,084,129
Less: Expenses Included with Revenues on the Statements of Activities:				
Fundraising Expenses	-	-	(18,219)	(18,219)
Total Expenses Included in the Expenses Section on the Statements of Activities	\$ 2,912,290	\$ 146,867	\$ 6,753	\$ 3,065,910

NOTE 9 INTERDIOCESAN TRANSACTIONS

Catholic Charities was a party to various transactions with other diocesan corporations during the years ended June 30, 2019 and 2018. Total revenues and support in the form of donations and grants from other diocesan corporations were \$1,889,716 and \$2,724,525 for the years ended June 30, 2019 and 2018, respectively. The revenue from interdiocesan transactions constitutes a substantial portion of the Catholic Charities' total revenues for the years ended June 30, 2019 and 2018. Total expenses paid to other diocesan corporations were \$789,088 and \$711,052 for the years ended June 30, 2019 and 2018, respectively, and relates to occupancy and administrative and support services.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 10 RETIREMENT PLAN

Catholic Charities participates in the Catholic Diocese of Green Bay Employees' Retirement Plan. The defined contribution retirement plan covers most lay employees. The vesting period of the plan is six months. Contributions are 9% of an employee's wages and are made each pay period. Retirement plan expense was \$149,207 and \$137,478 for the years ended June 30, 2019 and 2018, respectively.

NOTE 11 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of June 30:

	<u>2019</u>	<u>2018</u>
Subject to Expenditure for Specified Purpose:		
Hispanic Outreach and Family Strengthening	\$ 64,685	\$ 64,685
Resettlement and Immigration	154,474	149,884
Deaf and Visually Impaired	213,675	198,954
Apple Foundation	34,845	34,845
Budget Counseling	24,586	24,585
Adoption and Birth Parent Services	932,960	945,215
Farm Grants	54,972	59,151
New Life Fund	100,165	101,816
Prentice Memorial Fund	194,165	183,307
Other Donor-Restricted Purposes	108,712	114,086
Subject to the Passage of Time:		
Contributions Receivable that are not Restricted by Donors, but which are Unavailable for Expenditure Until Due	79,830	111,975
Total Net Assets with Donor Restrictions	<u>\$ 1,963,069</u>	<u>\$ 1,988,503</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or occurrence of the passage of time or other events specified by the donors as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Expiration of Time Restrictions	\$ 111,975	\$ 143,107
Satisfaction of Purpose Restrictions:		
Programs and Initiatives	191,396	108,252
Total Net Assets Released from Donor Restrictions	<u>\$ 303,371</u>	<u>\$ 251,359</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 12 OPERATING LEASES

Catholic Charities leases its office space at various locations. All leases are accounted for as operating leases.

Future minimum lease payments due to interdiocesan entities and third parties are as follows:

<u>Year Ending June 30,</u>	<u>Interdiocesan Entities</u>	<u>Third Parties</u>
2020	\$ 108,264	\$ 23,479
2021	-	2,250
Total	<u>\$ 108,264</u>	<u>\$ 25,729</u>

Expense on the operating leases was \$152,134 and \$180,997 for the years ended June 30, 2019 and 2018, respectively.

NOTE 13 COMMITMENTS AND CONTINGENCIES

Financial awards from federal, state, and local governments in the form of grants are subject to special audit. Such audits could result in claims against the Catholic Charities for disallowed costs or noncompliance with grantor restrictions. At June 30, 2019 and 2018 no provision has been made for any liabilities that may arise from such audits.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
DETAIL OF OPERATIONS
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	CC - Green Bay	CC - Fox Cities	CC - Manitowoc	CC - Marinette	Government Contracts and Grants	Total
REVENUES AND SUPPORT						
Bishop's Appeal Grant	\$ 745,330	\$ 225,578	\$ 137,484	\$ 165,943	\$ 35,105	\$1,309,440
Contracts and Grants	4,771	-	-	-	419,652	424,423
United Way:						
Unrestricted	75,921	51,488	738	-	-	128,147
Restricted	31,362	47,010	-	(1,250)	-	77,122
Contributions:						
Unrestricted	396,661	32,559	11,725	26,286	-	467,231
Restricted	138,179	-	-	-	3,492	141,671
Fees for Services	472,719	84,016	34,408	45,155	-	636,298
Fundraising, Net:						
Without Donor Restrictions	(5,601)	-	-	-	-	(5,601)
Other	3,064	85	229	-	1,000	4,378
Total Revenues and Support	<u>1,862,406</u>	<u>440,736</u>	<u>184,584</u>	<u>236,134</u>	<u>459,249</u>	<u>3,183,109</u>
TOTAL EXPENSES	<u>(2,009,723)</u>	<u>(424,494)</u>	<u>(219,336)</u>	<u>(210,706)</u>	<u>(455,762)</u>	<u>(3,320,021)</u>
REVENUES AND SUPPORT IN EXCESS (DEFICIT) OF EXPENSES	(147,317)	16,242	(34,752)	25,428	3,487	(136,912)
OTHER CHANGE IN NET ASSETS						
Investment Return	<u>181,371</u>	<u>10,858</u>	<u>10,729</u>	<u>-</u>	<u>-</u>	<u>202,958</u>
CHANGE IN NET ASSETS	<u>\$ 34,054</u>	<u>\$ 27,100</u>	<u>\$ (24,023)</u>	<u>\$ 25,428</u>	<u>\$ 3,487</u>	<u>\$ 66,046</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
DETAIL OF EXPENSES
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	CC - Green Bay	CC - Fox Cities	CC - Manitowoc	CC - Marinette	Government Contracts and Grants	Total
Salaries and Compensation of Clergy	\$1,025,501	\$ 221,957	\$ 122,153	\$ 115,676	\$ 254,992	\$1,740,279
Payroll Taxes	71,351	15,867	8,726	7,989	19,021	122,954
Fringe Benefits	251,969	49,775	29,603	38,453	63,866	433,666
Other Insurance	7,483	2,006	914	867	582	11,852
Conferences and Conventions	23,889	2,429	768	1,371	6,725	35,182
Recruitment	2,119	-	-	-	-	2,119
Auto and Travel	14,980	9,900	1,289	469	12,792	39,430
Professional Fees	56,808	3,758	1,300	4,631	1,563	68,060
Temporary Help	-	1,151	11,067	-	-	12,218
Advertising and Promotion	14,049	1,188	238	196	3	15,674
Instructional Materials and Supplies	-	-	-	-	883	883
Computer Service Fees	38,585	286	566	888	4,415	44,740
Rent	92,982	19,628	13,500	9,444	16,580	152,134
Utilities and Maintenance	-	-	1,186	-	-	1,186
Dues and Subscriptions	6,846	1,759	411	623	400	10,039
Telephone	15,535	8,842	4,183	3,318	4,432	36,310
Office Supplies	6,666	11,160	281	413	1,727	20,247
Postage	4,856	771	165	-	-	5,792
Printing	22,974	275	409	69	640	24,367
Equipment Rental	76	1,430	868	783	10	3,167
Depreciation	91	429	-	-	-	520
Purchased Services	253,751	65,069	21,459	25,485	25,008	390,772
Donations	56,977	-	-	-	-	56,977
Direct Client Assistance	20,160	-	250	-	32,366	52,776
Meeting Expense	17,323	-	-	-	9,757	27,080
Miscellaneous	4,752	6,814	-	31	-	11,597
Total	<u>\$2,009,723</u>	<u>\$ 424,494</u>	<u>\$ 219,336</u>	<u>\$ 210,706</u>	<u>\$ 455,762</u>	<u>\$3,320,021</u>



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, THE PROVIDER AGENCY AUDIT GUIDE, AND THE DEPARTMENT OF HEALTH SERVICES AUDIT GUIDE

Board of Directors
Catholic Charities of the Diocese of Green Bay, Inc.
Green Bay, Wisconsin

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 Wisconsin *Provider Agency Audit Guide*, and the Wisconsin *Department of Health Services Audit Guide*, the financial statements of Catholic Charities of the Diocese of Green Bay, Inc., which comprise the statement of financial position as of June 30, 2019, 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 September 23, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Charities of the Diocese of Green Bay, 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*, the *Provider Agency Audit Guide*, or the *Department of Health Services Audit Guide*.

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 result 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*, the *Provider Agency Audit Guide*, and the *Department of Health Services Audit Guide* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Oshkosh, Wisconsin
September 23, 2019

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor Programs Expenditures	Federal CFDA Number	Amount
<u>U.S. Department of Health and Human Services</u>		
Passed through Brown County Human Services Department:		
Teen Parenting Program	93.658	\$ 20,920
Teen Parenting Program	93.645	1,864
Total U.S. Department of Health and Human Services		<u>22,784</u>
<u>U.S. Department of Justice</u>		
Passed through Wisconsin Department of Justice:		
Refugee Family Strengthening	16.575	108,585
<u>U.S. State Department</u>		
Passed through United States Conference of Catholic Bishops:		
Refugee Assistance	Not Provided	18,000
<u>U.S. Department of Housing and Urban Development</u>		
Passed through Catholic Charities USA:		
Housing Counseling	14.169	<u>32,600</u>
Total Federal Assistance		<u>181,969</u>
State Grantor/Program Expenditures	State Program Number	Amount
<u>Wisconsin Department of Children and Families</u>		
<u>Direct Award</u>		
DV Refugee Family Strengthening	437-6025	\$ 89,961
DV Children's Programming	437-6005	23,100
<u>Wisconsin Department of Health Services</u>		
Passed through Brown County Human Services Department:		
Teen Parenting Program	437-3561	<u>21,379</u>
Total State Assistance		<u>134,440</u>
Total Federal and State Assistance		<u>\$ 316,409</u>

See Notes to Schedule of Expenditures of Federal and State Awards.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
JUNE 30, 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Catholic Charities of the Diocese of Green Bay, Inc. under programs of the federal and state governments for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of the *Provider Agency Audit Guide*, issued by the Wisconsin Departments of Children and Families and the Wisconsin *Department of Health Services Audit Guide*. Because the schedule presents only a selected portion of the operations of Catholic Charities of the Diocese of Green Bay, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Catholic Charities of the Diocese of Green Bay, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where applicable.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF REVENUE AND ALLOWABLE COSTS BY CONTRACT (PAAG GRANTS)
YEAR ENDED JUNE 30, 2019

	Refugee Family Strengthening	Children's Programming	Teen Parenting Program	Department of Justice VOCA	USCC Grant	CCUSA Housing Counseling Sub-Contract CCHC	Total Program Services
PUBLIC SUPPORT							
Contracts and Grants	\$ 89,961	\$ 23,100	\$ 147,406	\$ 108,585	\$ 18,000	\$ 32,600	\$ 419,652
Other	-	-	35,993	-	-	3,604	39,597
Total Public Support and Revenue	89,961	23,100	183,399	108,585	18,000	36,204	459,249
EXPENSES							
Salaries and Related Expenses:							
Salaries and Wages	52,824	12,595	89,870	65,814	12,271	21,618	254,992
Personnel Benefits	16,332	4,010	32,088	21,674	3,755	11,753	89,612
Total Salaries and Related Expenses	69,156	16,605	121,958	87,488	16,026	33,371	344,604
Purchased Services	3,737	1,688	17,951	5,892	1,477	1,709	32,454
Travel Expenses	5,212	745	1,751	5,041	43	-	12,792
Occupancy	3,813	661	7,404	3,609	307	786	16,580
Office	1,928	311	2,795	1,690	147	338	7,209
Direct Assistance	2,079	180	27,685	2,422	-	-	32,366
Meetings and Workshops	4,036	2,910	368	2,443	-	-	9,757
Total Expenses	89,961	23,100	179,912	108,585	18,000	36,204	455,762
NET REVENUE/ EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,487</u>

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF REVENUE AND ALLOWABLE COSTS – TEEN PARENTING PROGRAM
YEAR ENDED JUNE 30, 2019**

	Contract Period 1/1/18 - 12/31/18	Contract Period 1/1/19 - 6/30/19	Total
Revenue:			
Contracts Payments	\$ 147,406	\$ 73,703	\$ 221,109
Allowable Costs:			
Salaries and Wages	86,333	44,932	131,265
Fringe Benefits	27,790	14,430	42,220
Travel:			
Staff	1,586	963	2,549
Client	-	-	-
Training/Recruitment	1,743	1,419	3,162
Supplies:			
Office	2,444	228	2,672
Program	274	-	274
Direct Assistance	28,081	13,826	41,907
Telephone	2,196	1,012	3,208
Insurance	582	-	582
Rentals	7,404	3,702	11,106
Indirect Costs:			
Accounting	5,498	2,748	8,246
Audit	1,010	113	1,123
Community Outreach	20	-	20
Other	7,353	7,601	14,954
Total Allowable Costs	<u>172,314</u>	<u>90,974</u>	<u>263,288</u>
Excess (Deficiency) Payments Over Allowable Costs	<u>\$ (24,908)</u>	<u>\$ (17,271)</u> *	<u>\$ (42,179)</u>

* Represents expenses in excess of contract payments at June 30 for the 2019 contract year.

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
RESERVE SUPPLEMENTARY SCHEDULE – TEEN PARENTING PROGRAM
YEAR ENDED JUNE 30, 2019**

1. Total units of service	NA
2. Allowable expenses	\$ 172,314
3. Total payments and revenue	147,406
4. Excess (deficiency) payments and revenue over expenses (line 3 less line 2)	(24,908)
5. Surplus retention per WI Statutes 5%	-
6. Calculation of amounts due to purchaser:	

Purchaser (6a)	Revenue from purchaser (6b)	Purchaser's share of total revenue (6c)	Portion of surplus retention to agency (6d)	Purchaser's share of excess retention surplus (6e)	Amount due to purchaser (6f)
Brown County	\$ 147,406	100.00%	\$ -	\$ -	\$ -

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued?	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Vendor Contracts

Any audit findings disclosed that are required to be reported in accordance with <i>Department of Health Services Audit Guide</i> or <i>Provider Agency Audit Guide</i> ?	No
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Identification of Major Wisconsin Department of Health Services and Department of Children and Families programs:

<u>CFDA/State ID Numbers</u>	<u>Name of Program</u>
N/A	N/A
Dollar threshold used to select major programs:	\$250,000

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported

SECTION III - DHS AUDIT GUIDE FINDINGS

None reported

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

SECTION IV - OTHER ISSUES

Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness(es), significant deficiency(ies), management letter comments, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *Provider Agency Audit Guide*:

Department of Children and Families No
Department of Health Services No

Was a management letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of Partner-in-Charge: 

Date of report: September 23, 2019

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS
JUNE 30, 2019**

The prior year audit disclosed no findings, and therefore, no uncorrected or unresolved findings exist from prior audits.