

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

WITH

INDEPENDENT AUDITOR'S REPORT



MaherDuessel

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CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

YEARS ENDED JUNE 30, 2019 AND 2018

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Independent Auditor's Report

**Board of Directors
Catholic Charities of the Diocese of
Greensburg, Pennsylvania**

We have audited the accompanying financial statements of Catholic Charities of the Diocese of Greensburg, Pennsylvania (Catholic Charities), which comprise the statements of financial position

as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities 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.

Emphasis of Matter

As described in Note 1 to the financial statements, Catholic Charities adopted ASU 2016-14, *"Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,"* which amends the requirements for financial statements for nonprofit entities. The amendment changes how a nonprofit organization classifies net assets and provides information in its financial statements and notes about its financial performance, cash flow, and liquidity, among other requirements. Our opinion is not modified with respect to this matter.

Mahe Duessel

Pittsburgh, Pennsylvania
October 22, 2019

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

	2019	2018
Assets		
<hr/>		
Current assets:		
Cash and cash equivalents in bank and on deposit:		
Checking	\$ 10,831	\$ 18,197
The Catholic Institute of Greensburg, Pennsylvania	47,330	47,519
	58,161	65,716
Total cash and cash equivalents in bank and on deposit		
Receivables:		
Due from contracted agencies	52,828	111,287
Investments:		
Certificate of deposit pledged	1,500	1,500
Due from other Diocesan entities	686,353	575,744
Noncurrent assets:		
Property, plant, and equipment:		
Equipment, furnishing, and improvements	320,250	320,250
Less accumulated depreciation	320,250	320,250
	-	-
Property, plant, and equipment - net		
Total Assets	\$ 798,842	\$ 754,247
<hr/>		
Liabilities and Net Assets		
<hr/>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 18,595	\$ 7,810
Net Assets:		
<hr/>		
Without donor restrictions:		
Undesignated	404,294	296,104
Designated	279,353	279,984
	683,647	576,088
Total without donor restrictions		
With donor restrictions - purpose restrictions	96,600	170,349
	780,247	746,437
Total Net Assets		
Total Liabilities and Net Assets	\$ 798,842	\$ 754,247

See accompanying notes to financial statements.

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Support and Revenues:		
Support:		
Diocese of Greensburg, Pennsylvania	\$ 535,000	\$ 535,000
United Way organizations	91,201	95,432
Family and Children Services Collection	139,576	140,185
Total support	765,777	770,617
Revenues:		
Program service revenue:		
Adoption services	59,788	159,636
Counseling services	89,415	74,208
Pregnancy services	66,098	14,788
Special events, net of expense of \$88,515 and \$78,757, respectively	104,866	112,424
Other gifts and memorials	82,605	107,541
Investment and endowment income	158,010	153,110
Miscellaneous income	773	387
Total revenues	561,555	622,094
Released from restrictions	187,556	72,269
Total support and revenues	1,514,888	1,464,980
Expenses:		
Programs	1,208,454	1,254,288
Management and general	80,907	77,189
Fundraising	85,149	101,755
Total expenses	1,374,510	1,433,232
Transfer to other Diocesan entities	32,819	25,000
Change in net assets without donor restrictions	107,559	6,748
NET ASSETS WITH DONOR RESTRICTIONS:		
Revenues:		
Contributions	113,807	162,754
Net assets released from restrictions	(187,556)	(72,269)
Change in net assets with donor restrictions	(73,749)	90,485
Change in Net Assets	33,810	97,233
Net Assets:		
Beginning of year	746,437	649,204
End of year	\$ 780,247	\$ 746,437

See accompanying notes to financial statements.

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2019

	Programs					Total	Management and General	Fundraising	Total
	Counseling	Information and Referral	Adoption	Pregnancy	Parish Social Ministry				
Assistance to individuals	\$ -	\$ 290,397	\$ -	\$ 34,511	\$ 1,490	\$ 326,398	\$ -	\$ -	\$ 326,398
Salaries and wages	236,057	168,748	79,697	44,468	-	528,970	48,332	55,823	633,125
Pension and 403(b)	22,870	13,732	2,771	1,145	-	40,518	4,120	3,456	48,094
Other employee benefits	57,990	61,430	17,800	6,913	-	144,133	8,010	8,868	161,011
Payroll taxes	16,736	12,146	5,697	3,256	-	37,835	2,657	3,992	44,484
Legal	-	-	2,605	-	-	2,605	2,100	-	4,705
Accounting	361	301	217	85	-	964	98	86	1,148
Other fees	4,288	3,596	3,266	1,122	-	12,272	1,263	1,379	14,914
Office expenses	8,033	7,098	7,396	1,952	1	24,480	2,313	3,701	30,494
Information technology	4,335	3,453	2,742	1,088	-	11,618	1,228	1,093	13,939
Occupancy	18,779	15,649	11,705	4,815	3	50,951	5,445	5,256	61,652
Travel	7,566	1,272	5,792	47	-	14,677	1,435	8	16,120
Conferences and meetings	993	634	836	39	-	2,502	2,768	374	5,644
Insurance	3,869	3,225	2,427	1,010	-	10,531	1,138	1,113	12,782
Total expenses	\$ 381,877	\$ 581,681	\$ 142,951	\$ 100,451	\$ 1,494	\$ 1,208,454	\$ 80,907	\$ 85,149	\$ 1,374,510

See accompanying notes to financial statements.

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

	Programs						Management and General	Fundraising	Total
	Counseling	Information and Referral	Adoption	Pregnancy	Parish Social Ministry	Total			
Assistance to individuals	\$ -	\$ 162,376	\$ 13	\$ 7,282	\$ 458	\$ 170,129	\$ -	\$ -	\$ 170,129
Salaries and wages	252,900	168,086	111,747	52,362	60,697	645,792	47,021	60,537	753,350
Pension and 403(b)	26,687	13,655	7,908	2,457	6,929	57,636	4,236	4,621	66,493
Other employee benefits	75,204	61,098	25,834	7,812	9,947	179,895	7,008	12,378	199,281
Payroll taxes	18,264	12,955	8,273	3,841	4,572	47,905	2,572	4,528	55,005
Legal	-	-	352	-	-	352	-	-	352
Accounting	300	252	182	70	52	856	82	70	1,008
Other fees	5,369	4,624	3,823	2,223	881	16,920	1,892	1,262	20,074
Office expenses	9,440	9,558	8,392	2,117	1,515	31,022	2,563	10,713	44,298
Information technology	4,568	3,274	2,833	992	728	12,395	1,124	683	14,202
Occupancy	19,722	16,436	11,836	4,604	3,290	55,888	5,261	4,603	65,752
Travel	7,989	1,155	6,711	26	410	16,291	1,762	916	18,969
Conferences and meetings	1,609	1,599	1,725	210	1,109	6,252	2,450	376	9,078
Insurance	4,572	3,811	2,743	1,068	761	12,955	1,218	1,068	15,241
Total expenses	\$ 426,624	\$ 458,879	\$ 192,372	\$ 85,064	\$ 91,349	\$ 1,254,288	\$ 77,189	\$ 101,755	\$ 1,433,232

See accompanying notes to financial statements.

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash From Operating Activities:		
Change in net assets	\$ 33,810	\$ 97,233
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Change in operating assets and liabilities:		
Accounts receivable	58,459	(50,575)
Accounts payable and accrued expenses	10,785	(1,015)
Total adjustments	69,244	(51,590)
Net cash provided (used) by operating activities	103,054	45,643
Cash From Investing Activities:		
Decrease (increase) in due from other Diocesan entities	(110,609)	(48,705)
Net Decrease in Cash and Cash Equivalents	(7,555)	(3,062)
Cash and Cash Equivalents:		
Beginning of year	65,716	68,778
End of year	\$ 58,161	\$ 65,716

See accompanying notes to financial statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

1. Summary of Significant Accounting Policies

Organization

Catholic Charities of the Diocese of Greensburg, Pennsylvania (Catholic Charities) is a not-for-profit, tax-exempt corporation incorporated under the laws of the Commonwealth of Pennsylvania on August 27, 1954. Catholic Charities provides a broad spectrum of counseling services and family life services to all residents of the Diocese of Greensburg (Diocese).

Catholic Charities, rooted in the Gospel and social teachings of the Church, is the primary social service agency of the Diocese. Its mission is to serve the human needs of individuals and families, regardless of their religious affiliation, and to provide leadership in building collaborative efforts with parishes and communities in addressing these needs.

The goal of Catholic Charities is to apply the Gospel command to love to the social systems, structures, and institutions of society. Catholic Charities exists to assist the Bishop in his work of protecting and supporting the dignity of the human person. Guided by the rich tradition of the Roman Catholic Church's social teachings, Catholic Charities is called upon to be a beacon to society in God's name by identifying social as well as spiritual needs within the community and demonstrating the appropriate Christian response.

Social issues and needs are addressed through advocacy, convening, and direct service. This models the approach adopted by Catholic Charities USA at the national level. Any social concern or issue that comes to the attention of the Diocese can be addressed in one or all of these areas.

In order to function effectively in this changing social environment, Catholic Charities will convene groups around emerging social concerns, advocacy for change, empowering others to help themselves, and where necessary, providing direct services to the needy.

As a not-for-profit corporation, Catholic Charities relies on grants from various organizations. Significant concentrations of total support and revenues for the years ended June 30, 2019 and 2018, respectively, include the following: the Diocese 35% and 37%, and Family and Children Services Collection 9% and 10%.

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

Basis of Accounting

The financial statements of Catholic Charities include the accounts of its administrative offices and affiliated offices from the various locations within the four counties of the Diocese. The financial statements are prepared using the accrual basis of accounting. Accordingly, revenues and support are recorded when earned and expenses are recognized when the liabilities are incurred.

Allowance for Doubtful Accounts

Management of the Catholic Charities holds the opinion that all accounts receivable are materially collectible. Accordingly, no allowance for doubtful accounts is included in the financial statements.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Equipment

Fixed assets are stated at historical cost. Depreciation of office furnishings is provided over the estimated useful lives of the respective assets on a straight-line basis.

Accounting for Net Assets

Catholic Charities reports contributions as without donor restrictions unless the donor explicitly stipulates when or how the donated assets must be used. Gifts of such assets with explicit donor restrictions that specify when or how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Catholic Charities reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Donor restrictions that are satisfied result in net assets with donor restrictions being reclassified to net assets without donor restrictions and are reported in the statements of activities as net assets released from restrictions.

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

A portion of the net assets without donor restrictions of Catholic Charities is designated by its Board of Directors for the Unemployment Fund and proceeds from the annual dinner and annual golf outing are designated for special programs. Designated net assets without donor restrictions are outlined in the following table:

	2019	2018
Special programs for material assistance	\$ 149,305	\$ 150,568
Unemployment fund	49,650	49,019
Ministry for seniors	80,398	80,397
	\$ 279,353	\$ 279,984

Net assets with donor restrictions are available for the following purposes:

	2019	2018
Rosemarie Fund	\$ 77,166	\$ 65,696
Pregnancy programs	5,252	2,106
Disaster Relief	2,872	94,528
Adoption program	6,133	5,654
Westmoreland Veterans	4,300	-
Counseling program	877	874
Prolife - PSM	-	1,491
	\$ 96,600	\$ 170,349

Statements of Cash Flows

Cash and cash equivalents include currency on hand and demand deposits with financial institutions and short-term, highly liquid investments whose maturity is one year or less at the time of purchase.

Income Taxes

Catholic Charities is listed in the Official Catholic Directory (OCD). All organizations listed in the OCD are exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. In accordance with accounting principles generally accepted in

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

the United States of America, Catholic Charities accounts for uncertain tax positions, if any, as required.

Expense Allocation

Expenses directly related to a specific program are charged to that program. 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 expenses reported under the staff and operational overhead categories, which are allocated based on estimates of time and effort.

Adoption of Pronouncement

For the year ended June 30, 2019, Catholic Charities adopted ASU 2016-14, *“Not for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,”* which aims to improve how a nonprofit organization classifies its net assets and provides information in its financial statements and notes about its financial performance, cash flow, and liquidity. The implementation of this standard was applied retrospectively to the comparative amounts presented for the year ended June 30, 2018.

Beginning net assets for 2019 and 2018 that were previously reported as unrestricted have been reflected as net assets without donor restrictions. Beginning net assets for 2019 and 2018 that were previously reported as temporarily restricted have been reflected as net assets with donor restrictions.

Pending Accounting Pronouncement

The Financial Accounting Standards Board (FASB) has issued a statement that will become effective in the next fiscal year, ASU 2018-08 (Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made). Management has not yet determined the impact of this statement on Catholic Charities’ financial statements.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

2. Leases

Catholic Charities leases properties over varying terms to meet their needs. At June 30, 2019 and 2018, five premises were being leased at an annual cost of \$16,504 and \$16,500, respectively. The monthly rental amounts for buildings under various lease agreements were \$1,375 at June 30, 2019 and 2018. The amount due under the remaining non-cancelable leases is \$3,325 in 2019-2020.

3. Unemployment Benefits

Catholic Charities has elected to self-insure unemployment compensation benefits. Catholic Charities was required to assign all right, title, and interest in the certificate of deposit pledged to the Pennsylvania Unemployment Compensation Fund as security for any unpaid tax obligation.

4. Pension Benefits

Catholic Charities participates in the defined benefit pension plan (Plan) provided to employees by the Diocese. The Plan is available to full-time employees who have completed at least two years of service. Annual pension expense paid to the Diocese amounted to \$22,917 and \$28,064 for the years ended June 30, 2019 and 2018, respectively.

As of July 1, 2015, the Diocese froze the Plan described above and enacted a significant enhancement to its existing 403(b) defined contribution plan. The new plan has the same eligibility requirements as the Plan above but the defined contribution will be based on a combination of the employee's age plus years of service, as calculated each July 1.

Each year of the employee's age is equal to one point, as is each year of service. Employees with less than 55 total points will receive a contribution of 2% of their pay into the plan. Employees with 55 – 79 points will receive a contribution of 4% of their pay. Employees with 80 and over points will receive a contribution of 6% of their pay. Also, for the period July 1, 2015 through June 30, 2020, employees that are at least 50 years old and have five years of service as of July 1, 2015, will receive an additional transition benefit of 2%. Annual

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

expense paid to the Diocese amounted to \$25,177 and \$38,429 for the years ended June 30, 2019 and 2018, respectively.

5. Related Party Transactions

Due to their affiliation with the Diocese, Catholic Charities receives financial and management support. Although Catholic Charities pays its utilities and an allocation for maintenance and insurance, rent is not charged for office space provided by the Diocese.

6. Fundraising Events

Catholic Charities schedules several events during the year for fundraising purposes. They are detailed as follows for the years ending June 30:

	June 30,	
	2019	2018
The Communities of Salt and Light Dinner	\$ 143,510	\$ 154,424
Golf Event	35,383	21,431
Purse Bash	14,120	14,904
Other events	368	422
	<u>193,381</u>	<u>191,181</u>
Less cost of events	<u>88,515</u>	<u>78,757</u>
Total	<u>\$ 104,866</u>	<u>\$ 112,424</u>

7. Commitments and Contingencies

A separate but related entity, the Diocese of Greensburg, received a grand jury subpoena in September 2016 (issued by the Pennsylvania Office of Attorney General (“OAG”)) seeking documents related to child sexual abuse in Diocesan possession. The subpoena was issued as part of a statewide criminal investigation being conducted by the OAG on the issue of child sexual abuse; the Diocese of Greensburg was one of six dioceses in the Commonwealth known to have received grand jury subpoenas. In response, the Diocese of

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

Greensburg provided tens of thousands of pages of records to OAG. In April 2018, the grand jury concluded its work and issued an 884-page Grand Jury Report. After a number of individuals specifically identified in the Report lodged legal challenges to the accuracy and integrity of the Report, the State Supreme Court ordered the release of an interim, redacted version of the Grand Jury Report in August 2018. Appended to the Grand Jury Report is a written response from the Diocese. That response highlights the fact that the Diocese takes the protection of all children and young people seriously. Names and facts of any allegation of misconduct are (and will continue to be) reported immediately to the proper civil authorities. A longstanding policy of zero tolerance has been and continues to remain in place in the Diocese so that anyone who has a criminal history of child abuse or a credible allegation of child abuse has been removed from ministry, employment, or their volunteer position. Every report of suspected abuse of a child or young person – sexual, physical, and emotional – made to the Diocese is immediately reported to the PA ChildLine and the appropriate District Attorney.

In addition, in October 2018, that same but related entity, the Diocese of Greensburg, received a new federal grand jury subpoena issued by the United States Attorney's Office for the Eastern District of Pennsylvania, again seeking documents related to child sexual abuse in Diocesan possession. This new federal subpoena has been issued as part of a statewide criminal investigation being conducted by the United States Department of Justice on the issues of child sexual abuse. All eight Catholic rite dioceses in the Commonwealth are known to have received the same federal grand jury subpoena. The projected duration and ultimate outcome of this new federal investigation is unknown. Because of the secrecy obligations attendant to a grand jury investigation, the Diocese of Greensburg is prevented from providing further information about the investigation at this time.

The Diocese of Greensburg announced a Comprehensive Reconciliation Initiative (Initiative) in February, 2019, to help survivors of clergy sexual abuse. The Diocese of Greensburg Self-Insurance Fund is absorbing the expense of this Initiative, and because Catholic Charities is a separate corporate entity, its assets would not be subject to the reach of the Diocese of Greensburg's general creditors.

CATHOLIC CHARITIES OF THE DIOCESE OF GREENSBURG, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

8. Liquidity and Availability

Catholic Charities manages its liquid resources by focusing on fundraising efforts to ensure the entity has adequate contributions and grants to cover the programs that are being conducted. Catholic Charities prepares very detailed budgets and has been very active in fiscal management to ensure the entity remains liquid.

Endowment funds consist of donor-restricted endowments. Donor-restricted endowment funds are not available for general use.

Board-designated funds are subject to annual appropriation to the operating budget, if and when approved annually by the Board of Directors as part of its budget process.

As part of Catholic Charities' liquidity management, the organization invests its cash in excess of daily requirements in money market funds through its cash management plan with the Diocese. Catholic Charities manages its cash and money market funds to ensure that sufficient cash is available to cover operating expenditures and liabilities as they come due. This includes, among other items, material assistance from program initiatives, which may fluctuate greatly between years.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2019</u>	<u>2018</u>
Financial assets, at year-end	\$ 798,842	\$ 754,247
Board-designated funds	279,353	279,984
Donor-imposed restrictions:		
Restricted by donor with purpose restrictions	<u>96,600</u>	<u>170,349</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 422,889</u>	<u>\$ 303,914</u>

**CATHOLIC CHARITIES OF THE
DIOCESE OF GREENSBURG, PENNSYLVANIA**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

9. Subsequent Event

Subsequent to year end, Catholic Charities closed their adoption program. At that time, Catholic Charities stopped providing adoption counseling, placement, child profile, mediation, and home study services.