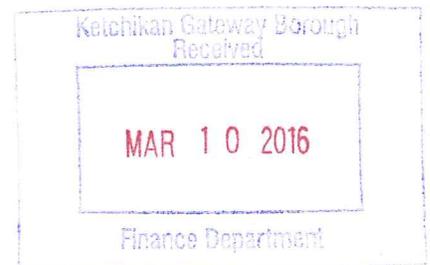


Senior Nutrition Program
For Fiscal Year 2017
Submitted by
Southeast Senior Services/
Catholic Community Service
for the Ketchikan Senior Center





KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

GRANT REQUEST

Amount requested: \$ 45,065

- Other Financial Commitments (total in-kind/cash match, other agency funds, etc.): \$700,785 (\$225,322.83 specific to the Nutrition Program).
- Other Funds Required (not yet committed/identified): \$0

Program/project title: **Ketchikan Senior Nutrition Program**

ORGANIZATIONAL INFORMATION

Organization name: **Southeast Senior Services/Catholic Community Service**

Address: **Ketchikan Senior Center, 1016 Water Street**

City: **Ketchikan**

State: **Alaska**

Zip: **99901**

Telephone: **(907)225-6575**

Fax: **(907)247-6575**

E-mail: **Barbara.Adams@ccsjuneau.org**

Executive director: **Erin Walker-Tolles**

Telephone: **(907)463-6151**

Name of contact person: **Joanne Mason**

Title: **Regional Coordinator**

Telephone: **(907)463-6159**

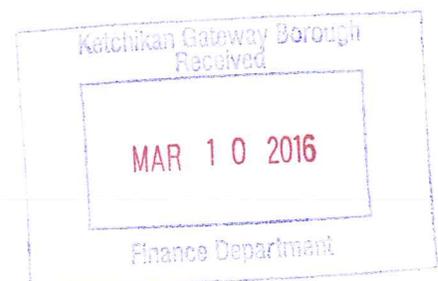
Cell phone: **n/a**

Total organization budget for current year: **\$8,269,077**

Date of incorporation: **January 23, 1973**

Is your organization tax exempt under section 501(c) (3) or other sections? If no explain:

Yes, our organization is tax exempt under section 501(c)(3).





KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

Which of the following Ketchikan Gateway Borough areawide powers does your project address (check one)?

- Economic Development Recreation
 Transportation Education
 Other (specify)

Staff composition in numbers

Paid full-time: 3
Paid part-time: 7
Volunteer: 5
Interns: 0
Other: 3 on-call substitute staff

18
Total

Detail the purpose(s) of your request with justification and explanation

(For the following, use additional pages as needed)

The Senior Nutrition Program operated through the Ketchikan Senior Center will meet the nutrition and social needs of citizens over the age of 60 residing in the communities of Ketchikan and Saxman. Ketchikan's senior population grew from 1,592 in 2000 to 2,192 in 2010 and continues to increase.

Toward the mission of helping senior citizens maintain their health, independent living, and quality of life, we provide one-third the recommended daily allowance of nutrition each week day. Each meal offers three ounces of protein, two one-half cups of fruit or vegetables, a bread source (such as rice, potatoes, noodles), and milk. Our menus have been analyzed for nutrient content and approved by a Registered Dietician. Good nutrition is critical in the recovery from illness and injury, prevention of disease, and maintenance of health.

Many seniors do not cook for themselves or may lack the resources to purchase and prepare nutritious meals. Seniors who attend the congregate meal program at the Senior Center socialize with others and have the opportunity to engage in activities that



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

support continued and improved physical and cognitive health. Last year, the Ketchikan Senior Center staff provided 5,046 meals to 121 senior citizens.

Each weekday, home delivered meals or "Meals On Wheels" are delivered to homebound seniors unable to leave their homes due to illness or injury. In addition to the hot, nutritious meal, the senior benefits from a daily safety check. If the senior does not answer the door, the driver contacts the site manager to follow up with the senior or their emergency contact. The meal delivery driver is often the only person who comes into contact with the homebound elder on a daily basis, offering a smile and human contact. Last year, we provided 10,982 home delivered meals to 88 senior citizens.

The Senior Nutrition Program addresses malnutrition, isolation, and loneliness; evidence indicates that malnutrition and social isolation are two of the greatest risk factors to the health and independent living of older adults. Last year, we provided 16,083 meals five days a week at a cost of \$14.01 per meal. We propose to continue to serve this number of meals at a total cost of \$225,323. One day a week (or one-fifth) translates into a cost of \$45,065.

The purpose of our request is to financially support one day of hot, nutritious lunches for Ketchikan's senior citizens. The other four days of service are made possible by the Alaska Division of Senior and Disabilities Services, the City of Ketchikan, client contributions, and senior center fund raising.

Statement of measurable goals and objectives of project(s) or program(s):

Our goal is to maintain the current level of senior nutrition services for fiscal year 2017 (five days each week, Monday through Friday).

Through this grant, funds from the Ketchikan Gateway Borough (KGB) will be used to:

- 1) serve over 120 senior citizens with over 5,000 congregate meals and
- 2) provide 85 homebound seniors with over 11,000 home delivered meals.

Are there other projects related to or dependent on this project? Is this project dependent on other activities or actions? If yes, describe projects, actions or activities specifying phases where appropriate.

The Senior Nutrition Program as a whole is dependent on this grant, as reduced days of service would likely affect our ability to retain kitchen staff. The congregate meal service is often the entry point into the continuum of care for senior citizens and is critical to older Alaskans maintaining their physical and mental health. The home delivered meal service enhances the safety, health and quality of life of homebound



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

seniors. The Senior Nutrition Program is an early intervention that directly contributes to supporting independent living and reduces the number of seniors who need more intensive services such as assisted living and nursing care.

Discuss project management and qualifications.

Since 1974, Catholic Community Service/Southeast Senior Services (SESS) has provided nutrition, transportation, and support services for Ketchikan's older citizens. In addition to Ketchikan, SESS operates senior centers which provide congregate and home-delivered meals in eleven other communities in Southeast Alaska. Our experience and background help ensure that meal participants have a pleasant and safe experience at our centers.

Joanne E. Mason is the NTS Regional Coordinator who oversees the Ketchikan Senior Center program. After 25 years working for Department of Transportation, AMHS, specializing in customer service, she joined our SESS team this October 2015. Joanne will be very involved in the implementation and on-going management of this grant. Born and raised in Southeast Alaska, Joanne brings the unique perspective of an Alaska Native heritage to providing services to the people of Ketchikan. Her 25 years of experience with the Alaska Marine Highway System has honed her understanding of the need to provide services to the public.

Operational management for the Senior Nutrition Program will be conducted by Site Manager Barbara Adams. Ms. Adams is new to our agency but definitely not new to the community of Ketchikan. She joined our team in October 2015 with 35 years of management experience in the non-profit arena. Ms. Adams will manage the day-to-day operations of the center including nutrition and transportation services. As Manager, she will make sure that our nutrition services meet our grant and funding source requirements.

The Manager ensures that kitchen staff is trained in safe food preparation and follows all program and DEC guidelines for sanitation and food storage. She is responsible for the recruitment, hiring, and training of the center staff including the Cook, Assistant Cook, and volunteers who assists in food service. The Cook and Assistant Cook are directly responsible for food ordering, preparation, storage, and sanitation. They are required to have food worker cards and follow safe practices including doing daily temperature checks of all meals to make sure we are serving food in the "safe zone" thereby minimizing the possibility of food borne illness. They are trained to run the kitchen as safely and economically as possible.

Southeast Senior Services strives to maximize services to seniors by avoiding the duplication of administrative functions through its regional network of senior centers. Rather than each project manager having to handle human resources, information technology, accounts payables,



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

receivables, purchasing, payroll, grant writing and reporting, the central office performs these functions. This arrangement is very efficient and frees the local manager to focus on what is most important: quality services to the clients. The consolidated administrative arrangement also allows for cost savings in the areas of vehicle, property and liability insurance, as well as medical insurance and employee benefits. Because of its affiliation with the Diocese serving Southeast Alaska, Catholic Community Service (CCS), receives reduced insurance rates allowing more funds to go directly to client services. All financial aspects of project management are in compliance with the Accounting Policies and Procedures of CCS, according to Generally Accepted Accounting Principles (GAAP). Each year, CCS is audited by an independent CPA firm (Elgee, Rehfeld, &Mertz), in accordance with Government Auditing Standards and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

Attachments: *(Please attach in order listed below)*

Cover letter

Cover letter

Finances

- Audited financial statement for the last fiscal year, if available, or form 990.
 - The current year operating budget - to include your project expenses and revenues.
 - Annual Salary for Executive Director
 - List all contractors that are expected to be paid more than \$2,500 per year, and purpose for payment.
 - List any funding paid to organizations or entities outside the corporate boundaries of the Ketchikan Gateway Borough, including parent organizations, and the purpose for payments.
 - A proposed program budget (with narrative)
 - A list of other agencies that funded your organization in the last fiscal year, including amounts contributed.
 - What is the annual cost and long-term operation and maintenance costs of this project? Provide backup material.
-

Other Supporting Materials

- A verification of the organization's or fiscal agent's tax-exempt status under section (c) 3 of the IRS code.
- A current list of the governing board.
- Letters of support, Resolutions, and/or reviews (if applicable).



KETCHIKAN GATEWAY BOROUGH

1900 First Avenue Ketchikan, Alaska 99901

- What state and/or federal compliance requirements will this project satisfy or correct?
 - How will the project improve the economic environment?
-

Attachments



March 4, 2016

419 6th Street
Juneau, AK 99801
Telephone: 907.463.6192
Fax: 907.586.9018
www.ccsjuneau.org

Mayor David Landis and
Members of the Borough Assembly
Ketchikan Gateway Borough
334 Front Street
Ketchikan, Alaska 99901

Dear Mayor and Assembly,

Thank you for your on-going support of Ketchikan's senior citizens. Enclosed is our grant proposal for the continuation of five days of Senior Nutrition services offered through the Ketchikan Senior Center.

The proposal requests \$45,065 from the Borough to support both congregate and home-delivered meals. The grant will pay for one day of meal service at the Ketchikan Senior Center (one-fifth of kitchen staff wages and benefits, the portion of the site manager's time, food and other supply costs associated with the meal program, such as home delivery containers).

Through the support of the Ketchikan Gateway Borough, The City of Ketchikan, the Alaska Division of Senior and Disabilities Services, and the citizens of Ketchikan, Southeast Senior Services has been able to help meet the nutrition and social needs of Ketchikan's senior citizens in the most cost effective means possible.

We look forward to continuing our partnership with the Ketchikan Gateway Borough to provide important nutrition and transportation services to meet the needs of the elderly. Should you have any questions about our proposal or any of our services, please feel free to call me at: 907 463-6159 or e-mail to: joanne.mason@ccsjuneau.org.

Thank you again.

Cordially,



Joanne Mason
Nutrition and Transportation Regional Coordinator



Ketchikan Gateway Borough Senior Nutrition Program

Annual Cost and Long-Term Operation and Maintenance Costs

Next year's annual cost for operation and maintenance of the Ketchikan Senior Center is budgeted at \$700,785. This includes the cost of both nutrition and transportation services. The annual cost for the Ketchikan Senior Nutrition Program is \$225,322.83; the cost per meal is currently \$14.01 and last year 16,083 meals were provided by the Ketchikan Senior Center. Through the KGB Community Grant Program, we are requesting \$45,065 which will pay for one day of meal service.

The long-term cost will reflect the annual costs, adjusted each year according to the cost of doing business (i.e. utilities, supplies, kitchen equipment maintenance, etc.). The community will meet these costs with help from the State of Alaska, local businesses or organizations, fundraising, and client donations.

Our funding partners include the Alaska Department of Senior and Disabilities Services, Ketchikan Gateway Borough, and the City of Ketchikan. We also have a good partner of many years in Ketchikan Senior Citizens Services, Inc. (KSCS) who has provided the facility we operate in, for a less-than-market rate. This partnership is valued at \$ 35,772 as an in-kind donation.

Funds in the amount specified have been secured from the following sources to support senior center services:

Ketchikan Senior Citizens Inc.: \$35,772

Based on past trends, additional revenues for Ketchikan Senior Center services are anticipated from:

Division of Senior and Disabilities Services (for both meals and rides): \$219,119

KGB Paratransit Contract: \$174,500

KGB Senior Transportation and Airporter Service: \$144,650

City of Ketchikan Food and Fuel Grant: \$22,900

Fund Raising: \$14,577

Medicaid Waiver (for both meals and rides): \$21,000

Client Meal Contributions: \$10,700

Client Ride Contributions: \$6,200

Nutrition Services Incentive Program (NSIP): \$6,302

Finances

Finances

The Audited financial statement for the last fiscal year follows this page.

The current year operating budget, including project expenses and revenues follow this page.

The Annual Salary for the Executive Director of Catholic Community Service is \$105,000.

There are no contractors that are expected to be paid more than \$2,500 per year.

No funding is paid to entities outside the Ketchikan Gateway Borough. The Ketchikan Senior Center has no parent organization.

A proposed program budget with narrative follows.

A list of other agencies that funded our organization in the last fiscal year, including amounts contributed follows.

The annual cost and long-term operation and maintenance costs of this project follows.

CATHOLIC COMMUNITY SERVICE

FINANCIAL STATEMENTS

For the Year Ended June 30, 2015
with summarized totals for the year ended June 30, 2014

TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

CATHOLIC COMMUNITY SERVICE

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CATHOLIC COMMUNITY SERVICE

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ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
907.789.3178 • FAX 907.789.7128 • www.ermcpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Catholic Community Service

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Community Service (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 Community Service as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Catholic Community Service's 2014 financial statements, and we expressed an unmodified audit opinion on the respective financial statements in our report dated November 11, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the accompanying Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, and the accompanying supplemental schedules of revenue and expenses I – XV, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, the Schedule of State Financial Assistance and the supplemental schedules of revenue and expenses are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2015, on our consideration of Catholic Community Service's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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 Community Service's internal control over financial reporting and compliance.

ERM

November 16, 2015

Financial Statements

CATHOLIC COMMUNITY SERVICE
STATEMENT OF FINANCIAL POSITION

June 30, 2015

with summarized financial information for the year ended June 30, 2014

	Operating	Property and Equipment	2015	2014
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 329,547	\$ -	\$ 329,547	\$ 389,236
Short-term investments - board designated	14,663	-	14,663	14,670
Accounts receivable, net:				
Community accounts receivable	77,675	-	77,675	118,962
Grants	224,276	-	224,276	254,510
SESS - Medicaid	111,576	-	111,576	146,633
BTKH - Medicaid	187,089	-	187,089	129,583
Hospice	516,588	-	516,588	513,774
Other	90,049	-	90,049	121,171
Total accounts receivable, net	1,207,253	-	1,207,253	1,284,633
Other assets	44,735	-	44,735	23,382
Total current assets	1,596,198	-	1,596,198	1,711,921
PROPERTY AND EQUIPMENT, net	-	1,484,092	1,484,092	1,666,467
LONG-TERM INVESTMENTS - board designated	175,419	-	175,419	174,443
Total assets	\$ 1,771,617	\$ 1,484,092	\$ 3,255,709	\$ 3,552,831
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 162,350	\$ -	\$ 162,350	\$ 241,439
Accrued payroll and related liabilities	373,054	-	373,054	308,358
Accrued leave	247,452	-	247,452	290,569
Deferred revenue	337,914	-	337,914	170,375
Total current liabilities	1,120,770	-	1,120,770	1,010,741
NET ASSETS				
Unrestricted:				
Unrestricted - operating	456,677	-	456,677	607,422
Unrestricted - board designated	190,082	-	190,082	189,113
Unrestricted - property and equipment	-	1,484,092	1,484,092	1,666,467
Total unrestricted	646,759	1,484,092	2,130,851	2,463,002
Temporarily restricted	4,088	-	4,088	79,088
Total net assets	650,847	1,484,092	2,134,939	2,542,090
Total liabilities and net assets	\$ 1,771,617	\$ 1,484,092	\$ 3,255,709	\$ 3,552,831

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

CATHOLIC COMMUNITY SERVICE

STATEMENT OF ACTIVITIES

Year ended June 30, 2015

with summarized financial information for the year ended June 30, 2014

	Operating	Property and Equipment	2015	2014
Changes in unrestricted net assets from operating activities:				
PUBLIC SUPPORT				
Contributions	\$ 321,048	\$ -	\$ 321,048	\$ 76,109
Use of contributed facilities	487,812	-	487,812	485,772
Special events	184,163	-	184,163	195,640
Total public support	<u>993,023</u>	<u>-</u>	<u>993,023</u>	<u>757,521</u>
REVENUE				
Program service fees	2,393,594	-	2,393,594	3,264,340
Government grants	3,654,959	66,371	3,721,330	4,049,879
Contracts	1,906,708	-	1,906,708	1,814,695
Investment income	969	-	969	4,655
Rental income	29,393	-	29,393	54,051
Miscellaneous	57,028	-	57,028	58,764
Total revenue	<u>8,042,651</u>	<u>66,371</u>	<u>8,109,022</u>	<u>9,246,384</u>
Total public support and revenue	<u>9,035,674</u>	<u>66,371</u>	<u>9,102,045</u>	<u>10,003,905</u>
EXPENSES				
PROGRAM SERVICES				
Southeast Senior Services	4,705,207	-	4,705,207	4,798,738
Child Care and Family Resources	1,906,938	-	1,906,938	2,579,364
Hospice and Home Care of Juneau	1,032,474	-	1,032,474	1,358,460
Total program services	<u>7,644,619</u>	<u>-</u>	<u>7,644,619</u>	<u>8,736,562</u>
SUPPORTING SERVICES				
Management and general	1,579,328	-	1,579,328	1,664,964
Property management	10,408	-	10,408	13,955
Fundraising	26,095	-	26,095	16,598
Total supporting services	<u>1,615,831</u>	<u>-</u>	<u>1,615,831</u>	<u>1,695,517</u>
Total program and supporting services expenses	<u>9,260,450</u>	<u>-</u>	<u>9,260,450</u>	<u>10,432,079</u>
Change in unrestricted net assets from operating activities	(224,776)	66,371	(158,405)	(428,174)
Changes in unrestricted net assets from non-operating activities:				
Depreciation expense	-	(248,746)	(248,746)	(241,063)
Change in unrestricted net assets	(224,776)	(182,375)	(407,151)	(669,237)
Net assets at beginning of year	<u>875,623</u>	<u>1,666,467</u>	<u>2,542,090</u>	<u>3,211,327</u>
Net assets at end of year	<u>\$ 650,847</u>	<u>\$ 1,484,092</u>	<u>\$ 2,134,939</u>	<u>\$ 2,542,090</u>

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

CATHOLIC COMMUNITY SERVICE
STATEMENT OF FUNCTIONAL EXPENSES

Year ended June 30, 2015
with summarized financial information for the year ended June 30, 2014

	Program Services				Supporting Services	Total Program and Supporting Services Expenses	
	Southeast Senior Services	Child Care and Family Resources	Hospice and Home Care of Juneau	Total		2015	2014
DIRECT EXPENSES							
Salaries	\$ 2,422,577	\$ 1,060,691	\$ 546,343	\$ 4,029,611	\$ 703,158	\$ 4,732,769	\$ 5,485,734
Payroll taxes, and benefits	716,718	362,520	154,423	1,233,661	250,339	1,484,000	1,531,880
Total salaries and related expenses	3,139,295	1,423,211	700,766	5,263,272	953,497	6,216,769	7,017,614
Supplies and equipment	757,990	39,286	43,173	840,449	42,903	883,352	930,222
Occupancy	415,074	135,498	47,120	597,692	207,237	804,929	854,631
Professional fees	86,074	134,660	83,648	304,382	169,768	474,150	656,429
Bad debt expense	64,238	93,138	120,067	277,443	70,910	348,353	351,296
Travel and transportation	67,058	42,251	10,608	119,917	20,678	140,595	176,202
Rental and maintenance of equipment	90,500	1,341	-	91,841	43,425	135,266	175,853
Telephone	38,694	20,690	10,880	70,264	12,963	83,227	101,529
Dues and subscriptions	3,111	4,410	13,421	20,942	46,210	67,152	52,516
Insurance	32,909	5,267	1,541	39,717	3,824	43,541	40,250
Fundraising	-	-	-	-	26,095	26,095	16,598
Postage and shipping	8,193	4,024	1,250	13,467	5,162	18,629	19,618
Other expenses	1,780	2,299	-	4,079	11,977	16,056	34,548
Printing and publications	291	863	-	1,154	1,182	2,336	4,773
Total expenses	<u>\$ 4,705,207</u>	<u>\$ 1,906,938</u>	<u>\$ 1,032,474</u>	<u>\$ 7,644,619</u>	<u>\$ 1,615,831</u>	<u>\$ 9,260,450</u>	<u>\$10,432,079</u>

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

CATHOLIC COMMUNITY SERVICE

STATEMENT OF CASH FLOWS

Year ended June 30, 2015

with summarized totals for the year ended June 30, 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (407,151)	\$ (669,237)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	248,746	241,063
Bad debt expense	348,353	351,296
(Increase) decrease in:		
Accounts receivable	(270,973)	107,395
Other assets	(21,353)	82,389
Increase (decrease) in:		
Accounts payable	(79,089)	84,556
Accrued payroll and related liabilities	64,696	53,963
Accrued leave	(43,117)	34,087
Deferred revenue	167,539	101,514
Net cash provided by operating activities	<u>7,651</u>	<u>387,026</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale (purchase) of investments, net	(969)	102,065
Cash paid for new equipment	<u>(66,371)</u>	<u>(227,459)</u>
Net cash used for investing activities	<u>(67,340)</u>	<u>(125,394)</u>
Change in cash and cash equivalents	(59,689)	261,632
Cash and cash equivalents at beginning of year	<u>389,236</u>	<u>127,604</u>
Cash and cash equivalents at end of year	<u>\$ 329,547</u>	<u>\$ 389,236</u>

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

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

Year ended June 30, 2015

1. Description of Organization

Catholic Community Service is a nonprofit corporation, which sponsors various programs operated exclusively for benevolent, educational, and charitable purposes for the public welfare. The principal programs of Catholic Community Service are listed below:

Southeast Senior Services provides an array of community-based services to enable older people to remain in their homes and communities of choice.

- * Nutrition and supportive services are available to senior citizens through a network of 12 senior centers located in 12 Southeast Alaska communities.
- * Door to door, wheelchair accessible transportation is offered for older citizens in 15 Southeast Alaska communities and for those with disabilities of any age in 5 communities.
- * In Juneau, a therapeutic adult care program provides assistance to frail elders and those with cognitive impairments while offering relief for their family caregivers.
- * Care coordination programs operated out of the Juneau and Ketchikan offices serve frail elders in 7 Southeast Alaska communities with individual care management that tailors services and programs to their unique circumstances.
- * Counseling helps to improve the mental health of older Alaskans living in the communities of Juneau and Kake, while the Senior Outreach, Assessment and Referral (SOAR)/Gatekeeper programs in Juneau and Ketchikan strive to identify and assist seniors whose independent living may be at risk. The SOAR program ended in FY15 – funding was not provided for the program in fiscal year 2016.
- * Information, assistance with accessing services or benefits, support groups, counseling, training, respite and supplemental services for family caregivers of elders are available through the Senior Information and Caregiver Resource Center which serves the Southeast region of Alaska.

Child Care and Family Resources offers programs designed to strengthen families through the development of new skills and supports.

- * Family Support is a DHSS program providing individualized support to struggling parents. Participants may self-refer or be referred by other providers or the Office of Children's Services. This program was discontinued in fiscal year 2015.
- * Family Preservation is a DHSS program designed to assist parents at high risk of losing custody of their children due to abuse and neglect issues. All referrals come through the Office of Children's Services. This program was discontinued in FY15.
- * Family Resource Center (FRC) provides a comprehensive array of program services designed to assist today's families. The Family Resource Center is made up of the two Family Programs, and A Healthy Future Program (Bring the Kids Home initiative of the Division of Behavioral Health) provides mental health and therapeutic foster care services for children either at risk of being sent out of state for treatment or returning from out of state care. Of the FRC programs, only Behavioral Health continued throughout fiscal year 2015. The other programs were discontinued.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

1. Description of Organization (Continued)

- * S.A.F.E. Child Advocacy Center (CAC) provides a multi-disciplinary approach to responding to suspected child abuse and child sexual assault cases. The CAC provides forensic interviews, pediatric sexual assault exams, case management, family advocacy, crisis management, trauma focused therapy, and awareness and prevention education.
- * Child Care Assistance Program offers financial assistance for child care to parents with low to moderate incomes. Assistance may be provided for the time parents are engaged in job training, educational activities or employment. Many parents are former recipients of TANF cash benefits.
- * The Young Parent and Healthy Teen (YPHT) Center supports healthy lifestyle choices of young parents and teens. The YPHT program was discontinued in fiscal year 2015.

Hospice and Home Care of Juneau is a certified Medicare and Medicaid provider of hospice and in-home nursing and therapeutic services. Hospice and end of life services are provided to terminally ill individuals and their families at home or their place of residence. Services include:

- * Skilled nursing for pain management
- * Symptom control
- * Patient and caregiver education and support
- * Grief counseling
- * Bereavement support for families
- * Social worker services
- * Purchase of medications
- * Medical equipment
- * Supplies
- * On call nurses
- * Home health aide services
- * Occupational, physical and speech therapist services
- * Loan closet including wheelchairs, bedside commodes, hospital beds, etc.

Home Care provides medical, nursing and supportive services for patients who are considered homebound recovering from surgery, injury or chronic diseases. Services include:

- * On call nurses
- * Skilled nursing
- * Home health aides
- * Social worker services
- * Occupational, physical and speech therapist services

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of Catholic Community Service have been prepared on the accrual basis. Under this basis of accounting the financial effects of the transactions and other events and circumstances that have economic consequences for Catholic Community Service are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

2. Summary of Significant Accounting Policies (Continued)

Revenue Recognition

Revenue consists of grants and contracts to provide services, Medicaid and third party fees for services, other administrative fees, investment income and contributions. CCS follows the guidance of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-605, *Revenue Recognition*, to determine whether its federal, state or other grant programs are contributions or exchange transactions for purposes of presentation in the accompanying financial statements.

Exchange transactions with a donor, grantor, or other outside party for a particular purpose are deemed to be earned and reported as revenues when CCS has incurred expenditures in compliance with the specific restrictions. Such amounts received but not yet earned are reported as deferred revenue. Medicaid fees for services are deemed to be earned and reported as revenue based on the dates when services were provided for in the amounts determined at the time billed.

Basis of Presentation

Financial statement presentation follows the recommendations of FASB ASC 958-205 *Presentation of Financial Statements* and 958-210-45-1 *Other Presentation Matters*. Under FASB ASC 958-210-45-1, Catholic Community Service 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. Unrestricted net assets are net assets that are not subject to donor-imposed stipulations or restrictions. Temporarily restricted net assets represent resources whose use is limited by donor-imposed restrictions that will be met either by actions of the organization or by the passage of time. Permanently restricted net assets represent resources whose use is limited by donor-imposed restrictions that require the net assets to be maintained permanently. Temporarily restricted net assets are described in Note 3. There were no permanently restricted net assets at June 30, 2015.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Catholic Community Service considers all cash on hand, in checking and savings accounts, and interest-bearing investments due on demand, excluding those classified as investments, to be cash and cash equivalents.

Investments

Investments consist of short-term investments intended to be held more than 90 days, but less than a year, and long-term investments intended to be held for more than a year. Both types of investments are interest-bearing certificates of deposits in financial institutions, savings or money market accounts. The investments are valued at cost plus reinvested interest, which approximates fair value. Interest income for Catholic Community Service's investments is included in the statement of activities.

Accounts Receivable

Accounts receivable consists of grant and contract receivables, that are stated at the amount Catholic Community Service expects to collect from outstanding balances at year-end. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. The allowance for uncollectible accounts has a balance of \$174,585 at June 30, 2015. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

2. Summary of Significant Accounting Policies (Continued)

Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a representation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the entity's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Fixed Assets and Depreciation

Uses of operating funds for fixed asset acquisitions are accounted for as transfers to the Property and Equipment Fund. Purchased fixed assets are carried at cost. Donated assets are capitalized at their fair value at the date of the gift as a contribution to the Property and Equipment Fund. Proceeds from the sale of fixed assets, if unrestricted, are transferred to operating net assets, or, if restricted, to deferred amounts restricted for fixed asset acquisitions. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

Catholic Community Service capitalizes all expenditures for land, buildings and equipment in excess of \$5,000. The fair value of donated fixed assets is similarly capitalized. Depreciation of property and equipment is provided on a straight-line basis over the estimated useful lives of the assets.

The useful lives adopted for the purposes of computing depreciation are:

Buildings	25 years
Land and Building Improvements	15 years
Office Furniture and Equipment	5 years
Vehicles	5 years

Donations

Donor-restricted funds are used to differentiate the resources whose use is restricted by donors from the resources on which donors have placed no restrictions, and from the resources that arise as a result of the operations of the entity for its stated purpose. Resources restricted by donors for fixed asset replacement and expansion are added to the Property and Equipment Fund's net assets to the extent expended within the period. Resources restricted by donors for specific operating purposes are reported in other revenue to the extent used within the period. All contributions, including those of long-lived assets, are considered to be available for unrestricted use, unless specifically restricted by the donor.

Charity Care

Catholic Community Service provides care to clients who meet certain criteria either without charge or at amounts less than its established rates. The amounts classed as charity care are not reported as revenue or receivables.

Matching Contributions

Various programs require grantees to match the award with local contributions. The match can generally be either cash or in-kind contributions.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

2. Summary of Significant Accounting Policies (Continued)

Management's Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Free Use of Facilities, Donated Materials and Volunteer Services

Free use of facilities, donated materials and donated professional services, useful in fulfilling the purpose of Catholic Community Service are recorded as support and expense in the period in which the premises or materials are used, based on the estimated fair value at the time of use. These donations amounted to \$487,812, which includes the Corporation of the Catholic Bishop of Juneau subsidy as reported in Note 9, for the year ended June 30, 2015.

No amounts have been reflected in the statements for certain volunteered services inasmuch as no objective basis is available to measure the value of such services, and there is an absence of control over these services. However, a substantial number of volunteers have donated significant amounts of their time in the Organization's program services and in its fundraising campaigns, totaling approximately 10,123 hours for fiscal year 2015.

Taxes

Catholic Community Service is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code. Catholic Community Service has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code.

Catholic Community Service follows the provisions of FASB ASC 740 *Income Taxes*, and management believes that it has appropriate support for any tax positions taken. Catholic Community Service's federal income tax returns (Form 990) are subject to possible examination by the Internal Revenue Service until the expiration of the related statute of limitations on those tax returns, which, in general, have a three year statute of limitations. Management has evaluated its tax positions for the years ended June 30, 2013 through 2015 in conformity with accounting principles generally accepted in the United States of America and has determined it has no uncertain tax positions required to be disclosed.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Functional expenses have been allocated between program service and supporting service based on an analysis of personnel time and space utilized for the related activities. Expenses for program services are segregated from management and general expenses.

Fair Value Measurements

Catholic Community Service follows the guidance of FASB ASC 820 *Fair Value Measurement and Disclosure*. FASB ASC 820 provides a framework for measuring fair value and requires that an entity determine fair value based on exit price from the principal market for the asset or liability being measured.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

3. Temporarily Restricted Net Assets

Cash and cash equivalents reported on the statement of financial position include \$4,088 in temporarily restricted net assets. Temporarily restricted net assets are available for the following purposes at June 30, 2015:

Juneau CARES – Romania Fund	\$ 4,088
	<u>\$ 4,088</u>

4. Designated Net Assets

Net assets designated by the Board of Directors for an Emergency Operational Reserve Fund consist of amounts held in investment accounts in the amount of \$190,082 as of June 30, 2015. Funds may not be moved out of these accounts without specific authority by the Board of Directors.

5. Property, Equipment and Depreciation

A summary of property and equipment at June 30, 2015 follows:

Land	\$ 238,223
Buildings	754,154
Land and Building Improvements	1,423,418
Office Furniture and Equipment	291,565
Vehicles	<u>1,671,843</u>
Total Property and Equipment	4,379,203
Less: Accumulated Depreciation	<u>(2,895,111)</u>
Net Property and Equipment	<u>\$ 1,484,092</u>

Titles to vehicles purchased by grants under the Federal Transit Authority and owned by Catholic Community Service carry liens held by the State of Alaska. The liens are subject to certain restrictions set forth by agreement limiting the use and disposal of the equipment.

Depreciation expense was \$248,746 for fiscal year 2015.

6. Employee Benefits and Retirement Plan

Employee benefits expense consists principally of payroll taxes and health care benefits. Eligible employees of Catholic Community Service participate in a 403(b) Thrift Plan. Employees may elect to contribute a percentage of their wages, with maximum contributions determined on a case-by-case basis in accordance with Internal Revenue Code Section 403(b). Catholic Community Service contributes 3% as a minimum and must match employee contributions up to an additional 3%. Catholic Community Service's required contribution was \$214,166 for fiscal year 2015.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

7. Leased Facilities

Most of the buildings used by Catholic Community Service for its community service programs are leased on a year-to-year basis. At June 30, 2015 such buildings were being leased for an annual cost in the amount of \$438,525.

8. Line of Credit

At June 30, 2015, Catholic Community Service had a revolving line of credit with a bank, which expires July 31, 2015. Catholic Community Service may borrow up to a total of \$400,000 under the credit agreement. Borrowings under the agreement bear interest at the prime rate set by the bank plus 2%. As of June 30, 2015, Catholic Community Service did not have an outstanding balance under this line of credit.

9. Related Party Transactions

One of the members of the Board of Directors of Catholic Community Service is also the operating director of the Corporation of the Catholic Bishop of Juneau. Catholic Community Service and the Corporation of the Catholic Bishop of Juneau have ongoing operating transactions. Catholic Community Service paid (received) the following amounts to (from) the Corporation of the Catholic Bishop of Juneau during the year ended June 30, 2015:

Health/Life Insurance	\$ 787,000
Rent	333,431
Workers Comp Insurance	173,817
Subsidy	(140,217)
Vehicle Insurance	26,811
Property Insurance	<u>16,100</u>
Total	<u>\$ 1,196,942</u>

Catholic Community Service leases the majority of its office and program space from the Corporation of the Catholic Bishop of Juneau. A portion of the rent for this space is subsidized by the Corporation of the Catholic Bishop of Juneau.

From time to time Catholic Community Service has transactions with board members or their companies.

10. Contingent Liabilities and Concentrations

Grant and Medicaid Revenue

The Organization receives a substantial amount of its support from federal and state grants and billings under the State of Alaska Medicaid program, and has a significant amount of accounts receivable from these grants and billings. If a significant reduction in the level of this support were to occur, or if the accounts receivable become uncollectible by Catholic Community Service, it may have an adverse effect on the Organization's programs and activities.

CATHOLIC COMMUNITY SERVICE

Notes to Financial Statements

10. Contingent Liabilities and Concentrations (Continued)

Grant and Medicaid Revenue (Continued)

Expenditures made pursuant to grants and contracts may be subject to additional audits by governmental agencies or their representatives. Although subject to federal and state single audit requirements, certain amounts reflected in the financial statements have not been audited by the grantor agencies. Accordingly, adjustments of amounts received, or receivable from the grants and contracts could result if the grants and contracts are audited by such agencies.

Depository Concentration

Catholic Community Service has concentrated its credit risk for cash by maintaining deposits in financial institutions, which may at times exceed amounts covered by insurance provided by the United States Federal Deposit Insurance Corporation (FDIC). At June 30, 2015, Catholic Community Service has cash of \$117,150 in excess of FDIC insurance. Catholic Community Service has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Litigation

In the normal course of business Catholic Community Service is subject to litigation from time to time but defends its rights vigorously and obtains insurance coverage for potential claims arising as a result of litigation.

11. Subsequent Events

Catholic Community Service has evaluated subsequent events through the date of the Independent Auditor's Report, which is commensurate with the date the financial statements were available to be issued.

Supplemental Schedules of Revenue and Expenses

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule I

Department of Health and Social Services

Nutrition, Transportation and Support Services (NTS)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 648,000	\$ 648,000	\$ -
State of Alaska	369,617	369,617	-
	<u>1,017,617</u>	<u>1,017,617</u>	<u>-</u>
Personal Services	576,914	591,544	(14,630)
Travel	9,934	4,243	5,691
Facility Expenses	64,526	60,448	4,078
Supplies	166,472	168,308	(1,836)
Equipment	26,001	18,455	7,546
Other	11,294	12,144	(850)
Indirect Expenses	<u>162,476</u>	<u>162,475</u>	<u>1</u>
Total Expenses	<u>\$ 1,017,617</u>	<u>\$ 1,017,617</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule II

Department of Health and Social Services
 Title III - Nutrition Services Incentive Program (NSIP)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 48,046	\$ 48,046	\$ -
	<u>48,046</u>	<u>48,046</u>	<u>-</u>
Personal Services	-	-	-
Travel	-	-	-
Facility Expenses	-	-	-
Supplies	48,046	48,046	-
Equipment	-	-	-
Other	-	-	-
Indirect Expenses	-	-	-
Total Expenses	<u>\$ 48,046</u>	<u>\$ 48,046</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule III

Department of Health and Social Services

Health Promotion and Disease Prevention

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 9,755	\$ 9,755	\$ -
State of Alaska	5,077	5,077	-
	<u>14,832</u>	<u>14,832</u>	<u>-</u>
Personal Services	6,149	6,906	(757)
Travel	3,115	2,406	709
Facility Expenses	-	-	-
Supplies	200	152	48
Equipment	-	-	-
Other	3,000	3,000	-
Indirect Expenses	<u>2,368</u>	<u>2,368</u>	<u>-</u>
Total Expenses	<u>\$ 14,832</u>	<u>\$ 14,832</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule IV

Department of Health and Social Services

Title III - National Family Caregiver Support Program

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 121,647	\$ 121,647	\$ -
State of Alaska	50,662	50,662	-
	<u>172,309</u>	<u>172,309</u>	<u>-</u>
Personal Services	68,194	65,219	2,975
Travel	2,285	1,887	398
Facility Expenses	14,000	13,816	184
Supplies	3,032	1,706	1,326
Equipment	-	-	-
Other	57,286	62,169	(4,883)
Indirect Expenses	<u>27,512</u>	<u>27,512</u>	<u>-</u>
Total Expenses	<u>\$ 172,309</u>	<u>\$ 172,309</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule V

Department of Health and Social Services

Family Support

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 79,600	\$ 79,600	\$ -
State of Alaska	19,900	19,900	-
	<u>99,500</u>	<u>99,500</u>	<u>-</u>
Personal Services	71,000	75,635	(4,635)
Travel	4,550	2,774	1,776
Facility Expenses	5,300	4,044	1,256
Supplies	2,238	1,011	1,227
Equipment	400	-	400
Other	125	149	(24)
Indirect Expenses	<u>15,887</u>	<u>15,887</u>	<u>-</u>
Total Expenses	<u>\$ 99,500</u>	<u>\$ 99,500</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule VI

Department of Health and Social Services

Child Care Assistance Program

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
Federal	\$ 338,889	\$ 311,057	\$ (27,832)
	<u>338,889</u>	<u>311,057</u>	<u>(27,832)</u>
Personal Services	255,451	227,998	27,453
Travel	11,328	13,187	(1,859)
Facility Expenses	19,500	18,628	872
Supplies	12,375	14,850	(2,475)
Equipment	-	-	-
Other	3,925	3,066	859
Indirect Expenses	<u>36,310</u>	<u>33,328</u>	<u>2,982</u>
Total Expenses	<u>\$ 338,889</u>	<u>\$ 311,057</u>	<u>\$ 27,832</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule VII

Department of Health and Social Services

Adult Day Services

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 126,771	\$ 126,771	\$ -
	<u>126,771</u>	<u>126,771</u>	<u>-</u>
Personal Services	98,744	100,069	(1,325)
Travel	550	-	550
Facility Expenses	100	100	-
Supplies	6,400	5,961	439
Equipment	336	-	336
Other	400	400	-
Indirect Expenses	<u>20,241</u>	<u>20,241</u>	<u>-</u>
Total Expenses	<u>\$ 126,771</u>	<u>\$ 126,771</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule VIII

Department of Health and Social Services

Senior In-Home Services

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 96,000	\$ 96,000	\$ -
	<u>96,000</u>	<u>96,000</u>	<u>-</u>
Personal Services	71,128	74,542	(3,414)
Travel	-	-	-
Facility Expenses	5,100	5,159	(59)
Supplies	1,944	587	1,357
Equipment	1,700	-	1,700
Other	800	384	416
Indirect Expenses	<u>15,328</u>	<u>15,328</u>	<u>-</u>
Total Expenses	<u>\$ 96,000</u>	<u>\$ 96,000</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule IX

Department of Health and Social Services

Comprehensive Behavioral Health Treatment and Recovery

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 126,544	\$ 126,544	\$ -
	<u>126,544</u>	<u>126,544</u>	<u>-</u>
Personal Services	76,101	85,564	(9,463)
Travel	4,018	2,306	1,712
Facility Expenses	9,200	8,818	382
Supplies	4,600	3,268	1,332
Equipment	2,500	632	1,868
Other	9,920	5,750	4,170
Indirect Expenses	<u>20,205</u>	<u>20,205</u>	<u>-</u>
Total Expenses	<u>\$ 126,544</u>	<u>\$ 126,543</u>	<u>\$ 1</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule X

Department of Health and Social Services
Senior Outreach, Assessment and Referral (SOAR)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 150,742	\$ 150,742	\$ -
	<u>150,742</u>	<u>150,742</u>	<u>-</u>
Personal Services	108,881	113,627	(4,746)
Travel	3,900	2,102	1,798
Facility Expenses	7,340	6,342	998
Supplies	2,630	1,684	946
Equipment	1,500	1,565	(65)
Other	2,447	1,378	1,069
Indirect Expenses	<u>24,044</u>	<u>24,044</u>	<u>-</u>
Total Expenses	<u>\$ 150,742</u>	<u>\$ 150,742</u>	<u>\$ -</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule XI

Department of Health and Social Services

Intensive Family Preservation Services

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 83,000	\$ 51,696	\$ (31,304)
	<u>83,000</u>	<u>51,696</u>	<u>(31,304)</u>
Personal Services	61,184	39,270	21,914
Travel	4,800	3,753	1,047
Facility Expenses	164	164	-
Supplies	3,100	155	2,945
Equipment	400	-	400
Other	100	100	-
Indirect Expenses	<u>13,252</u>	<u>8,254</u>	<u>4,998</u>
Total Expenses	<u>\$ 83,000</u>	<u>\$ 51,696</u>	<u>\$ 31,304</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule XII

Department of Health and Social Services

Children's Advocacy Centers

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 280,704	\$ 276,652	\$ (4,052)
	<u>280,704</u>	<u>276,652</u>	<u>(4,052)</u>
Personal Services	205,202	203,257	1,945
Travel	-	-	-
Facility Expenses	16,700	16,093	607
Supplies	7,799	7,501	298
Equipment	5,185	4,488	697
Other	1,000	1,142	(142)
Indirect Expenses	<u>44,818</u>	<u>44,171</u>	<u>647</u>
Total Expenses	<u>\$ 280,704</u>	<u>\$ 276,652</u>	<u>\$ 4,052</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule XIII

Department of Health and Social Services
Mental Health Essential Program Equipment

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 24,900	\$ 5,831	\$ (19,069)
	<u>24,900</u>	<u>5,831</u>	<u>(19,069)</u>
Personal Services	-	-	-
Travel	-	-	-
Facility Expenses	-	-	-
Supplies	-	-	-
Equipment	24,900	5,831	19,069
Other	-	-	-
Indirect Expenses	-	-	-
Total Expenses	<u>\$ 24,900</u>	<u>\$ 5,831</u>	<u>\$ 19,069</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule XIV

Department of Health and Social Services

Bring the Kids Home

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 96,159	\$ 82,065	\$ (14,094)
	<u>96,159</u>	<u>82,065</u>	<u>(14,094)</u>
Personal Services	82,467	68,373	14,094
Travel	-	-	-
Facility Expenses	310	310	-
Supplies	162	162	-
Equipment	-	-	-
Other	117	117	-
Indirect Expenses	<u>13,103</u>	<u>13,103</u>	<u>-</u>
Total Expenses	<u>\$ 96,159</u>	<u>\$ 82,065</u>	<u>\$ 14,094</u>

See independent auditor's report.

CATHOLIC COMMUNITY SERVICE

Schedule of Revenue and Expenses

Budget to Actual

Year ended June 30, 2015

Schedule XV

Department of Health and Social Services

Home Health for Juneau Medical Respite Care for Homeless (CIMG)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Grant Support:			
State of Alaska	\$ 33,282	\$ 33,282	\$ -
	<u>33,282</u>	<u>33,282</u>	<u>-</u>
Personal Services	21,933	20,726	1,207
Travel	-	-	-
Facility Expenses	6,035	7,242	(1,207)
Supplies	-	-	-
Equipment	-	-	-
Other	-	-	-
Indirect Expenses	<u>5,314</u>	<u>5,314</u>	<u>-</u>
Total Expenses	<u>\$ 33,282</u>	<u>\$ 33,282</u>	<u>\$ -</u>

See independent auditor's report.

Compliance – Federal Awards and State Financial Assistance

CATHOLIC COMMUNITY SERVICE
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Grant Title	Federal CFDA Number	Grantor's Number	Federal Expenditures
U.S. Department of Health and Human Services			
<i>Aging Cluster:</i>			
Passed-through:			
State of Alaska Department of Health and Social Services			
Title III - Nutrition, Transportation and Support Services (NTS)	93.044	607-309-1505	\$ 230,000
Title III - Nutrition, Transportation and Support Services (NTS)	93.045	607-309-1505	418,000
Title III - Nutrition Services Incentive Program (NSIP)	93.053	607-309-1505	48,046
Passed-through:			
Various tribal entities:			
Title VI - Older Americans Act Section 311 - Nutrition Services Incentive Program FY15	93.053	various*	12,006
Title VI - Older Americans Act Section 311 - Nutrition Services Incentive Program FY16	93.053	various*	1,000
<i>Total Aging Cluster</i>			<u>709,052</u>
Passed-through:			
Various tribal entities:			
Older Americans Act Title VI, Part A - Grants for Native Americans FY15	93.047	various*	472,467
Older Americans Act Title VI, Part A - Grants for Native Americans FY16	93.047	various*	140,061
<i>Total CFDA 93.047</i>			<u>612,528</u>
Older Americans Act Title VI, Part C - Native American Caregiver Support Program FY15	93.054	various*	78,464
Older Americans Act Title VI, Part C - Native American Caregiver Support Program FY16	93.054	various*	36,887
<i>Total CFDA 93.054</i>			<u>115,351</u>
Medicare Improvements for Patients and Providers Act (MIPPA)	93.071	various*	3,681
Passed-through:			
State of Alaska Department of Health and Social Services			
Health Promotion and Disease Prevention	93.043	607-305-1502	9,755
Title III - National Family Caregiver Support Program	93.052	607-307-1503	121,647
Child Care Assistance Program	93.575	604-259-1501	311,057
Family Support	93.590	603-247-1502	79,600
<i>Total U.S. Department of Health and Human Services:</i>			<u>1,962,671</u>
U.S. Department of Housing and Urban Development			
Passed-through:			
Tlingit-Haida Regional Housing Authority			
Resident Opportunity and Self-Sufficiency (ROSS) Service Coordinators Program - Yakutat Elder Saxman Senior Program	14.870	86 13/16 0304	32,099
Resident Opportunity and Self-Sufficiency (ROSS) Service Coordinators Program - Craig Klawock	14.870	AK004RIS068A010	31,116
<i>Total CFDA 14.870</i>			<u>63,215</u>
Alaska Housing Finance Corporation			
Mt. View Care Coordinator, Case Manager	14.881	RSC-13-CCS-1-Y3	61,013
<i>Total U.S. Department of Housing and Urban Development</i>			<u>124,228</u>

(continued)

CATHOLIC COMMUNITY SERVICE
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Agency/Pass-through Agency/Grant Title	Federal CFDA Number	Grantor's Number	Federal Expenditures
U.S. Department of Justice			
Passed-through:			
Alaska Children's Alliance	16.543	JUNE-AK-SA14	8,865
National Children's Alliance	16.758	JUNE-AK-IMD14	9,969
Catholic Charities USA	16.726	2012-JU-FX-0005	6,801
Total U.S. Department of Justice			25,635
U.S. Department of Transportation			
Passed-through:			
State of Alaska Department of Transportation and Public Facilities NTI Procurement for Small and Medium Transit Systems	20.509	n/a	596
<i>Transit Services Programs Cluster:</i>			
Passed-through:			
State of Alaska Department of Transportation and Public Facilities Alaska Community Transit Reimbursable Grant - Purchased Rides - Juneau	20.513	2506-15-0100	28,334
Alaska Community Transit Reimbursable Grant - Purchased Rides - Angoon	20.513	2545-15-0100	6,462
Purchase Replacement Van - Juneau	20.513	2506-14-0100	52,997
Total CFDA 20.513			87,793
Passed-through:			
Alaska Mental Health Trust Authority			
Passed-through:			
State of Alaska Department of Transportation and Public Facilities Alaska Community Transit Reimbursable Grant - Purchased Rides - Craig/Klawock	20.521	2539-15-0100	7,048
<i>Total Transit Services Programs Cluster</i>			94,841
Total U.S. Department of Transportation			95,437
Total Expenditures of Federal Awards			\$ 2,207,971

* See notes to schedule of expenditures of federal awards for information on individual awards.

CATHOLIC COMMUNITY SERVICE

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

1. General

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Catholic Community Service.

2. Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting, described in Note 2 of Catholic Community Service's financial statements.

3. Grants Passed-through Tribal Entities

The schedule of expenditures of federal awards summarizes by CFDA number certain grants passed through tribal entities to Catholic Community Service. The grant number and expenditures for each grant are listed below.

Older Americans Act Title VI, Part A - Grants for Native Americans
CFDA # 93.047

	<u>FY15 (grants ended 3/31/15)</u>		<u>FY16 (grants ending 3/31/16)</u>	
	<u>Grant Number</u>	<u>Expenditures</u>	<u>Grant Number</u>	<u>Expenditures</u>
Hoonah Indian Assoc.	1407AKT6NS	\$ 54,375	1407AKT6NS	\$ 16,618
Klawock Cooperative Assoc.	1424AKT6NS	47,925	1424AKT6NS	18,339
Kootznoowoo Inc.	1425AKT6NS	47,925	1425AKT6NS	10,821
Organized Village of Kake	1441AKT6NS	47,925	1441AKT6NS	16,046
Sitka Tribe of Alaska	1430AKT6NS	69,585	1430AKT6NS	15,524
Wrangell Cooperative Assoc.	1437AKT6NS	61,748	1437AKT6NS	21,191
Yakutat Tlingit Tribe	1449AKT6NS	47,925	1449AKT6NS	15,646
Chilkoot Indian Assoc.	1447AKT6NS	47,925	1447AKT6NS	14,336
Craig Tribal Association and Skagway Traditional Council	1450AKT6NS	47,134	1450AKT6NS	11,540
		<u>\$ 472,467</u>		<u>\$ 140,061</u>

CATHOLIC COMMUNITY SERVICE

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

3. Grants Passed-through Tribal Entities (Continued)

Older Americans Act Title VI, Part C - Native American Caregiver Support Program
CFDA # 93.054

	<u>FY15 (grants ended 3/31/15)</u>		<u>FY16 (grants ending 3/31/16)</u>	
	<u>Grant Number</u>	<u>Expenditures</u>	<u>Grant Number</u>	<u>Expenditures</u>
Hoonah Indian Assoc.	1407AKT6CG	\$ 12,915	1407AKT6CG	\$ 3,193
Klawock Cooperative Assoc.	1424AKT6CG	-	1424AKT6CG	-
Kootznoowoo Inc.	1425AKT6CG	8,610	1425AKT6CG	2,253
Organized Village of Kake	1441AKT6CG	6,069	1441AKT6CG	1,901
Sitka Tribe of Alaska	1430AKT6CG	21,525	1430AKT6CG	7,845
Wrangell Cooperative Assoc.	1437AKT6CG	12,125	1437AKT6CG	7,800
Yakutat Tlingit Tribe	1449AKT6CG	8,610	1449AKT6CG	3,751
Chilkoot Indian Assoc.	1447AKT6CG	2,870	1447AKT6CG	5,574
Craig Tribal Association and Skagway Traditional Council	1450AKT6CG	<u>5,740</u>	1450AKT6CG	<u>4,570</u>
		<u>\$ 78,464</u>		<u>\$ 36,887</u>

Title VI - Older Americans Act Section 311 - Nutrition Services Incentive Program
CFDA # 93.053

	<u>FY15 (grants ended 3/31/15)</u>		<u>FY16 (grants ending 3/31/16)</u>	
	<u>Grant Number</u>	<u>Expenditures</u>	<u>Grant Number</u>	<u>Expenditures</u>
Hoonah Indian Assoc.	1407AKNSIT	\$ 1,228	1407AKNSIT	\$ -
Klawock Cooperative Assoc.	1424AKNSIT	909	1424AKNSIT	162
Kootznoowoo Inc.	1425AKNSIT	1,229	1425AKNSIT	337
Organized Village of Kake	1441AKNSIT	1,259	1441AKNSIT	-
Sitka Tribe of Alaska	1430AKNSIT	1,240	1430AKNSIT	-
Wrangell Cooperative Assoc.	1437AKNSIT	1,487	1437AKNSIT	-
Yakutat Tlingit Tribe	1449AKNSIT	2,629	1449AKNSIT	-
Chilkoot Indian Assoc.	1447AKNSIT	1,503	1447AKNSIT	501
Craig Tribal Association and Skagway Traditional Council	1450AKNSIT	<u>522</u>	1450AKNSIT	<u>-</u>
		<u>\$ 12,006</u>		<u>\$ 1,000</u>

CATHOLIC COMMUNITY SERVICE

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

3. Grants Passed-through Tribal Entities (Continued)

Medicare Improvements for Patients and Providers Act (MIPPA)
CFDA # 93.071

	<u>FY14 (grants ended 9/29/14)</u>		<u>FY15 (grants ending 9/29/15)</u>	
	<u>Grant Number</u>	<u>Expenditures</u>	<u>Grant Number</u>	<u>Expenditures</u>
Kootznoowoo Inc.	1325AKMTRB	\$ 588	-	-
Hoonah Indian Assoc.	1307AKMTRB	126	-	-
Sitka Tribe of Alaska	1330AKMTRB	1,000	-	-
Organized Village of Kake	1341AKMTRB	1,000	-	-
Klawock Cooperative Assoc.	-	-	1424AKMTRB	967
		<u>\$ 2,714</u>		<u>\$ 967</u>

4. Reconciliation of Expenditures of Federal Awards to Financial Statements

The following is a reconciliation of grant revenue reported in the financial statements to expenditures reported in the schedule of expenditures of federal awards.

Total government grants	\$ 3,721,330
Add: Grants recorded as miscellaneous revenue	11,686
Less: Local grants	(17,714)
Less: Program expenses in excess of grant awards	(5,784)
Less: State assistance programs	<u>(1,501,547)</u>
Total expenditures per schedule of expenditures of federal awards	<u>\$ 2,207,971</u>

ELGEE REHFELD MERTZ, LLC

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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*

To the Board of Directors of
Catholic Community Service

We have audited 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, the financial statements of Catholic Community Service, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 16, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Community Service'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 Community Service's internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Community Service's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies (2015-001 and 2015-002).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Community Service'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*.

Catholic Community Services's Response to Findings

Catholic Community Service's response to the findings identified in our audit are described in the accompanying corrective action plan. Catholic Community Service's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



November 16, 2015

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors of
Catholic Community Service

Report on Compliance for Each Major Federal Program

We have audited Catholic Community Service's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Catholic Community Service's major federal programs for the year ended June 30, 2015. Catholic Community Service's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Catholic Community Service's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Catholic Community Service's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Catholic Community Service's compliance.

Opinion on Each Major Federal Program

In our opinion, Catholic Community Service complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of Catholic Community Service is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Catholic Community Service's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Catholic Community Service's internal control over compliance.

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

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

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



November 16, 2015

CATHOLIC COMMUNITY SERVICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL

Year Ended June 30, 2015

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- * Material weakness(es) identified? Yes x No
- * Significant deficiency(ies) identified that are not considered to be material weakness(es)? x Yes None reported

Noncompliance material to financial statements noted? Yes x No

Federal Awards

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

Internal control over major programs:

- * Material weakness(es) identified? Yes x No
- * Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes x None reported

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

Major programs:

<u>CFDA #</u>	<u>Program Description</u>
93.047	OAA Title VI, Part A – Grants for Native Americans
93.052	Title III - National Family Caregiver Support Program
93.575	Child Care Assistance Program
93.590	Family Support

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

Auditee qualified as a low-risk auditee? Yes x No

CATHOLIC COMMUNITY SERVICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL

Year Ended June 30, 2015

FINDINGS – FINANCIAL STATEMENT AUDIT

2015-001 Significant Deficiency in Internal Controls over Financial Reporting – Patient Service Revenue and Related Accounts Receivable

Condition: Catholic Community Service's (CCS) processes for billing and collecting revenue related to patient services for the Southeast Senior Services and the Child Care and Family Resources Program, and accurately recording these amounts in the general ledger, were insufficiently designed and implemented during the period under audit. Specifically, CCS did not:

- * Accurately bill amounts for services provided to patients;
- * Reconcile quantity of units provided to units billed;
- * Ensure changes made in the billing system were also updated in the general ledger;
- * Ensure support was in place to support amounts recorded as accounts receivable; and
- * Perform necessary quality review over services provided prior to billing.

Criteria: Generally accepted accounting principles require that entities maintain a system of internal controls to provide reasonable assurance regarding the achievement of objectives in the following three categories:

- * Effectiveness and efficiency of operations;
- * Reliability of financial reporting; and
- * Compliance with applicable laws and regulations.

To ensure that an entity produces accurate financial reports from its accounting records, its system of internal controls should ensure that significant balance sheet accounts are reconciled on a timely basis, all transactions are captured and recorded and done so in the proper period, and the accounting function is adequately staffed.

Effect: Significant patient revenue amounts were not properly or timely billed, or were billed when proper documentation was not in place, and some amounts billed were inaccurate for services or units provided.

Cause of condition: Management did not implement an adequate quality control function for amounts billed, and did not provide for a review and reconciliation of the accounts receivable detail at year end. The process, which is cumbersome and paper intensive in some areas (SESS in particular), is also not properly documented in a desk or procedures manual for reference by staff when turnover occurs. Further, a lack of communication between service providers, internal accounting staff, and CCS's 3rd party biller caused discrepancies between services and units provided and services and units billed.

CATHOLIC COMMUNITY SERVICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL

Year Ended June 30, 2015

Recommendation: CCS should establish a strong quality assurance function with a presence at every stage of the revenue cycle. Further, there appear to be areas that would benefit from automation, which the Board and management should consider as part of CCS's overall plan for improvement of the billing area.

Views of responsible officials: Management concurs with the finding, see corrective action plan.

2015-002 Significant Deficiency in Internal Controls over Financial Reporting – Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Condition: CCS did not properly report expenditures on its SEFA. Fiscal year 2014 expenditures were reported for some grants, while other grants with fiscal year 2015 expenditures were not included on the SEFA.

Criteria: Circular A-133, Subpart .310 Financial Statements states in part: "(b) Schedule of expenditures of Federal Awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements..."

OMB Circular A-110 requires nonfederal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure that an accurate SEFA is prepared.

Effect: The SEFA provided for the audit was inaccurate. Failure to prepare an accurate SEFA prevents CCS from having an audit properly performed in accordance with OMB Circular A-133. CCS corrected the SEFA as a result of the audit.

Cause of Condition: CCS reported some grant expenditures using the grant period start date of April 1, 2014, thereby over-reporting expenditures for fiscal year 2015. In addition, Catholic Community Service did not reconcile the SEFA to the general ledger, and therefore missed grant expenditures that should have been reported.

Recommendation: Management should reconcile the SEFA to the general ledger, and report only and all expenditures for the fiscal year being audited.

View of responsible officials: Management concurs with the finding, see corrective action plan.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None reported for fiscal year 2015.

CATHOLIC COMMUNITY SERVICE

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - FEDERAL

Year Ended June 30, 2015

FINDINGS – FINANCIAL STATEMENT AUDIT

None reported for fiscal year 2014.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2014-001 Significant Deficiency in Internal Controls Over Compliance – Reporting – Inadequate Controls over the Preparation of the Schedule of Expenditures of Federal Awards

Condition: Catholic Community Service (CCS) failed to include pass through grants that are federally funded in its schedule of expenditures of federal awards (SEFA).

Status: Management has evaluated CCS's agreements to determine if they are contracts or grants, and whether they contain federal funds required to be reported on the SEFA. While management has made improvements preparing the SEFA, procedures were not implemented to test the completeness of the SEFA. Comment repeated; see current year Finding 2015-002.

Finding 2014-002 Major Program Noncompliance and Significant Deficiency in Internal Controls Over Compliance – Cash Management

Condition: Amounts requested and received exceeded expenses at time of request.

Status: Management has evaluated CCS's agreements to determine if they are contracts or grants, and modified cash management and accounting practices for each, as necessary. Comment considered resolved.

Finding 2014-003 Major Program Significant Deficiency in Internal Controls Over Compliance – Reporting

Condition: CCS failed to design its accounting system to separately identify all the costs incurred for each of the Older Americans Act Title VI, Part A – Grants for Native Americans and Part C – Native American Caregiver Support Program grants, that are federally funded, in such a way that the data could be used to satisfy reporting requirements. As a result reports submitted were not based on the accounting system records for each grant but based on an estimated percentage of the grant expected to be spent (earned to date).

Status: Management has evaluated CCS's agreements to determine if they are contracts or grants, and ensures all grant reports are supported by the accounting system. Comment considered resolved.

CATHOLIC COMMUNITY SERVICE

CORRECTIVE ACTION PLAN

Year Ended June 30, 2015

Corrective Action Plan Finding 2015-001

The corrective action plan for finding 2015-001 is a multi-step process, all of which has been implemented already.

- * More extensive review process of the detail submitted for billing upon receipt and prior to submission for billing will increase control for amounts billed and increase the review process.
- * Relating to the accounts receivable issue, effective July 1, 2015 the receivables related to the billings in question have been broken down by site and are being reconciled at the site level. This will provide more visibility of the billings and an easier identification and reconciliation of the billings leading to a more through receivable evaluation process than what was previously done with a single receivable approach to the waiver billings for all communities. This refined and broader account receivable approach will also support will make it easier to keep the billings reconciled to the GL.
- * The program personnel will take a more pro-active role in reaching out to independent care coordinators who are depended upon to provide service authorizations or recommendations for the clients we serve. This will help to eliminate some of the timing issues experienced in the billing process
- * Additionally, clients with pending authorizations will be handled differently. Their service will no longer be included in the billings, but will instead be maintained in a "pending" worksheet until the authorizations are received, which will eliminate most of the unauthorized billings which have been taking place.
- * Quarterly review/QA sample audit of billings.

Corrective Action Plan Finding 2015-002

The corrective action plan for finding 2015-002 is a simple one.

- * The one gap in the process in not regularly reconciling all grant fund sources to the general ledger. Going forward the SEFA will be reconciled to the GL/trial balance on a quarterly basis.
 - o This will ensure that the SEFA is aligned with the G/L
 - o This will also ensure that all grant sources are correctly reflected on the SEFA

Person to Contact

Mark Curtis
Finance Director
Catholic Community Service
419 6th Street
Juneau, AK 99801
907-463-6160

CATHOLIC COMMUNITY SERVICE
Schedule of State Financial Assistance
Year Ended June 30, 2015

State of Alaska Agency/Pass-through Agency/Grant Title	Grantor's Number	Award Amount	State Expenditures
Department of Health and Social Services			
Adult Day Services	607-298-1504	\$ 126,771	\$ 126,771
Senior In-Home Services	607-311-1504	96,000	96,000
Title III - Nutrition, Transportation and Support Services (NTS)	607-309-1505	369,617	369,617
National Family Caregiver Support Program	607-307-1503	50,662	50,662
Bring the Kids Home	602-205-1505	96,159	82,065
Senior Outreach, Assessment and Referral (SOAR)	602-218-1502	150,742	150,742
Family Support	603-247-1502	19,900	19,900
Intensive Family Preservation Services	603-259-1501	83,000	51,696
Children's Advocacy Centers	603-241-1502	280,704	276,652
Comprehensive Behavioral Health Treatment and Recovery	602-208-1521	126,544	126,544
Health Promotion and Disease Prevention	607-305-1502	5,077	5,077
Mental Health Essential Program Equipment	C05-538-1510	24,900	5,831
Home Health for Juneau Medical Respite Care for Homeless (CIMG)	605-230-1509	33,282	33,282
Total Department of Health and Social Services		<u>1,463,358</u>	<u>1,394,839</u>
Department of Commerce, Community, and Economic Development			
Wrangell Senior Center Furnace, Heating Ducts and Building Insulation Replacement and Repair	11-DC-473	20,000	1,675
Yakutat Senior Center Internet Access, Infrastructure and Equipment	11-DC-474	5,000	862
Senior Center 10 Burner Range, Copier, Dining Room Chairs and Heated Meal Bags (Sirka)	13-DC-354	13,000	12,606
Senior Center Commercial Dishwasher Replacement (Juneau)	13-DC-355	10,000	8,855
Senior Center Heavy Duty 20 Quart Mixer and Kitchen Supplies (Kake)	13-DC-356	11,000	10,927
Senior Center Range and Program Supplies (Angoon)	13-DC-357	13,000	9,934
Senior Center Weatherization Project (Haines)	13-DC-358	30,000	9,000
Total Department of Commerce, Community, and Economic Development		<u>102,000</u>	<u>53,859</u>
Department of Transportation and Public Facilities			
Alaska Community Transit Reimbursable Grant - Juneau	2506-15-0200	4,014	4,014
Alaska Community Transit Reimbursable Grant - Angoon	2545-15-0200	806	806
Alaska Community Transit Reimbursable Grant - Haines	2540-15-0200	1,786	1,786
Alaska Community Transit Reimbursable Grant - Kake	2543-15-0200	1,399	1,399
Total Department of Transportation and Public Facilities		<u>8,005</u>	<u>8,005</u>
Alaska Mental Health Trust Authority			
Passed-through:			
State of Alaska Department of Transportation and Public Facilities			
Alaska Community Transit Reimbursable Grant - Purchased Rides - Craig/Klawock	2539-15-0100	2,669	2,389
Alaska Community Transit Reimbursable Grant - Purchased Rides - Haines	2540-15-0100	47,348	14,480
Alaska Community Transit Reimbursable Grant - Purchased Rides - Kake	2543-15-0100	37,100	27,975
Total Alaska Mental Health Trust Authority		<u>87,117</u>	<u>44,844</u>
Total State Financial Assistance		<u>\$ 1,660,480</u>	<u>\$ 1,501,547</u>

^a Denotes a major State program.

See accompanying notes to schedule of state financial assistance.

CATHOLIC COMMUNITY SERVICE

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2015

1. General

The accompanying schedule of state financial assistance presents the activity of all state award programs of Catholic Community Service.

2. Basis of Accounting

The accompanying schedule of state financial assistance is presented using the accrual basis of accounting, described in Note 2 of Catholic Community Service's financial statements.

3. Reconciliation of Schedule of State Financial Assistance to Financial Statements

The following is a reconciliation of grant revenue reported in the financial statements to expenditures reported in the schedule of state financial assistance.

Total government grants	\$ 3,721,330
Add: Grants recorded as miscellaneous revenue	11,686
Less: Local grants	(17,714)
Less: Program expenses in excess of grant awards	(5,784)
Less: Federal assistance programs	<u>(2,207,971)</u>
Total expenditures per schedule of state financial assistance	<u>\$ 1,501,547</u>

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

9309 Glacier Highway, Suite B-200 • Juneau, Alaska 99801
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE STATE OF ALASKA AUDIT GUIDE AND COMPLIANCE SUPPLEMENT FOR STATE SINGLE AUDITS

To the Board of Directors of
Catholic Community Service

Report on Compliance for Each Major State Program

We have audited Catholic Community Service's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Catholic Community Service's major state programs for the year ended June 30, 2015. Catholic Community Service's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Catholic Community Service's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 state program occurred. An audit includes examining, on a test basis, evidence about Catholic Community Service's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However our audit does not provide a legal determination of Catholic Community Service's compliance.

Opinion on Each Major State Program

In our opinion, Catholic Community Service complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Catholic Community Service is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Catholic Community Service's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 Community Service's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

ERM

November 16, 2015

CATHOLIC COMMUNITY SERVICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - STATE

Year Ended June 30, 2015

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- * Material weakness(es) identified? Yes x No
- * Significant deficiency(ies) identified? x Yes None reported
- * Noncompliance material to financial statements? Yes x No

State Financial Assistance

Type of auditor's report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- * Material weakness(es) identified? Yes x No
- * Significant deficiency(ies) identified? Yes x None reported

Dollar threshold used to distinguish a state major program:

\$ 75,000

SECTION II - FINANCIAL STATEMENT FINDINGS

See Findings 2015-001 and 2015-002, listed in the schedule of findings and questioned costs -- federal.

SECTION III - STATE AWARD FINDINGS AND QUESTIONED COSTS

None reported for fiscal year 2015.

CATHOLIC COMMUNITY SERVICE
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - STATE
Year Ended June 30, 2015

FINDINGS -- FINANCIAL STATEMENT AUDIT

None reported for fiscal year 2014.

FINDINGS AND QUESTIONED COSTS - MAJOR STATE AWARD PROGRAMS AUDIT

None reported for fiscal year 2014.

CATHOLIC COMMUNITY SERVICE

LETTER TO THE BOARD

For the Year Ended June 30, 2015

November 16, 2015

ELGEE REHFELD MERTZ, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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November 16, 2015

To the Board of Directors of
Catholic Community Service

Dear Members:

We have audited the financial statements of Catholic Community Service (CCS) as of and for the year ended June 30, 2015, and have issued our report thereon dated November 16, 2015. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 9, 2015, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Catholic Community Service solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated November 16, 2015.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Catholic Community Service is included in Note 2 to the financial statements. There have been no initial selection of accounting policies, except as discussed below, and no changes in significant accounting policies or their application during fiscal year 2015. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the net realizable value of accounts receivable and the related allowance for doubtful accounts are based on historical collections of accounts receivable. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

The financial statements disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Catholic Community Service's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us of all such consultations, which were routine in nature.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Catholic Community Service, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Catholic Community Service's auditors.

Internal Control and Other Matters

Significant Deficiencies in Internal Controls over Financial Reporting

As described in our *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*, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies, as described below.

Finding 2015-001: Significant Deficiency in Internal Controls over Financial Reporting – Patient Service Revenue and Related Accounts Receivable

Catholic Community Service's processes for billing and collecting revenue related to patient services, and accurately recording these amounts in the general ledger, were insufficiently designed and implemented causing errors and discrepancies in billing.

Finding 2015-002: Significant Deficiency in Internal Controls over Preparation of the Schedule of Expenditures of Federal Awards

Catholic Community Service did not properly report expenditures on its Schedule of Expenditures of Federal Awards (SEFA). Fiscal year 2014 expenditures were reported for some grants, while other grants with fiscal year 2015 expenditures were not included on the SEFA.

Other Internal Control Matters Noted During the Current Audit

During our audit we became aware of other matters that are an opportunity for strengthening internal controls and operating efficiency, as noted below. We have already discussed these comments and suggestions with various Catholic Community Service personnel, and we will be pleased to discuss it in further detail at your convenience, to perform additional study of the matter, or to assist you in implementing the recommendations to the extent allowed by our professional standards. These items do not affect our report on the financial statements of Catholic Community Service.

Evaluate and Improve Board Oversight of Critical Processes

The matters described in our findings related to internal controls over financial reporting are essentially the same as those we have made in recent past years. An underlying cause of the findings is related to turnover of personnel in the areas responsible for billing and related controls and inadequate training of their replacements combined with an absence of automation of billing process, especially in SESS billing. Management and the Board need to work together to design processes such as an ongoing internal audit

function and effective concise reports for the Board to reduce the likelihood that these problems will persist, or repeat, in the future.

We recommend that management and the Board design and maintain monitoring and reporting processes over CCS's billing processes in order for the Board to reduce the likelihood of future repetition of the condition (2015-001) identified in our report findings.

Uniform Guidance Training

For Federal funds issued after December 26, 2014, the Office of Management and Budget has implemented new Uniform Guidance (2 CFR §200) for administrative requirements and cost principles. This change in guidance provides CCS an opportunity to evaluate the appropriateness of its controls over federal awards, including the allocation of rent and payroll expenses.

We recommend CCS's management receive training on the new Uniform Guidance, and update CCS's policies and controls as necessary to be in compliance.

Other Internal Control Matters Noted During the Prior Audit and their Current Status

During the prior audit, we noted significant deficiencies in internal control, and other matters that were opportunities for strengthening internal control and operating efficiency. Below are the recommendations we made in the prior year and their current status.

Finding 2014-001: Significant Deficiency in Internal Controls over Compliance – Reporting – Inadequate Controls over the Preparation of the Schedule of Expenditures of Federal Awards

In the prior audit, CCS failed to identify grant funding and incorrectly excluded them from the Schedule of Expenditures of Federal Awards.

Status: Comment repeated. See current year finding 2015-002.

Finding 2014-002: Major Program Noncompliance and Significant Deficiency in Internal Controls over Compliance – Cash Management

In the prior audit, CCS failed to identify grant funding, and it was instead classified as contractual funding. In addition, drawdown amounts requested and received exceeded expenses at time of request.

Status: Management has evaluated CCS's agreements to determine if they are contracts or grants, and modified cash management and accounting practices for each, as necessary. Comment considered resolved.

Finding 2014-003: Major Program Significant Deficiency in Internal Controls over Compliance – Reporting

In the prior audit, CCS incorrectly identified pass through funding as contractual, not grant funding and therefore did not design the accounting system to capture the costs incurred for each grant.

Status: Management has evaluated CCS's agreements to determine if they are contracts or grants, and ensures all grant reports are supported by the accounting system. Comment considered resolved.

Continued Losses

In the prior audit, we recommended management and the Board continue to closely monitor Catholic Community Service's financial condition and take actions to reverse continued losses.

Status: Losses continued in 2015 as shown on the following table. Both liquidity and capitalization ratios listed below indicate that CCS could suffer significant cash and working capital problems in the near

future. Although we know that management and the Board are working diligently on this issue, significant near term corrections need to be made to halt and reverse this trend.

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Change in net assets	\$ (407,151)	\$ (669,237)	\$ (37,126)	\$ (233,395)	\$ (19,776)	\$ (289,026)
Current ratio	1.42	1.69	2.70	2.47	2.55	2.90
Months operating expenses in reserve, excluding net assets invested in property and equipment	0.84	1.01	1.88	2.10	2.02	2.09

Compliance Program

In the prior audit, we recommended management continue to work to implement a compliance program, as several errors were detected during our billing testing.

Status: Comment repeated. See significant deficiency 2015-001.

New Federal "Omni-Circular"

In the prior audit, we recommended management, and those directly involved in administrating federal grants, evaluate current policies and procedures against the new "Omni-Circular" guidance during fiscal year 2015, and implement changes, including required documentation, as appropriate.

Status: Comment repeated, see current year comment.

This report is intended solely for the information and use of the Board of Directors and management of Catholic Community Service, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

ERM

Proposed Ketchikan Senior Nutrition Program

Budget with Narrative

Personnel	\$16,943
Training	\$ 550
Facility	\$ 2,940
Supplies	\$16,338
Equipment	\$ 3,100
Other	\$ 5,194
Total Grant Budget	\$45,065

Narrative

Personnel

- **Site Manager II**-This position manages the daily operations of the Ketchikan Senior Center, including nutrition and transportation services. The cost of this position, including wages and benefits, is \$54,785, with \$4,383 being allocated to the KGB Community Grant.
- **Cook**-This position supervises the Assistant Cook and is responsible for all aspects of food preparation. The cost of this position, including wages and benefits, is \$29,642, with \$5,928 being charged to the KGB Community Grant,
- **Assistant Cook**-This position assists the Cook in all aspects of meal preparation under the supervision of the Cook. The position costs \$22,632, with \$4,526 being charged to this grant.
- **Dispatcher**-This position serves as assistant to the Manager, assisting with meal service and record keeping in addition to her primary job in transportation services. The total cost of this position is \$40,331, with \$613 being allocated to this grant.

- **Driver**-While this position primarily drives, a portion of his time is dedicated to delivering meals to homebound seniors. The total cost of this position is \$44,752 with \$448 being charged to the KGB Community Grant.
- **Driver**-This position delivers meals to homebound seniors at the other end of town. While he primarily drives, a portion of his time is dedicated to delivering meals to homebound seniors. The total cost of this position is \$45,765 with \$458 being charged to the KGB Community Grant.
- **Substitute Cook**-This position is responsible for all aspects of food preparation when the Cook is on leave. The FY17 budget allocates \$1,648 for this position, with \$330 charged to this grant.
- **Substitute Site Manager**-This position fills in for the Site Manager when she is on leave. With \$2,581 allocated for this position, \$257 is charged to this grant.

Training: The total cost of travel, which includes NTS Coordinator site monitoring, staff training, and public presentations, is \$10,749, with \$550 being charged to this grant.

Facility:

Rent: Of the total program rent expense of \$10,840, \$1300 is charged to this grant.

Facility Utilities: With a total of \$14,500 of expenses (propane, electricity, phone), \$1640 is charged to this grant.

Supplies:

Program Supplies: This includes office supplies, postage, vehicle supplies, and other program supplies (such as kitchen utensils) expenses in the amount of \$6,000 with \$1,200 being charged to this grant, including office and postage

Household Supplies: This includes cleaning supplies and disposable items such as paper products which totals \$5,500; \$1,000 is charged to this grant.

Home Delivery Containers: With a total expense of \$6,500, \$1,300 is being charged to this grant.

Food: The annual cost of food is \$62,000 and \$12,400 is being charged to this grant.

Gas: With a total cost of \$39,000 for fuel, \$438 will be used to deliver meals with this grant.

Equipment:

Vehicle Maintenance: With the anticipated cost of \$19,000 needed to pay for vehicle maintenance, \$200 will be allocated to this grant to maintain vehicles associated with meal delivery.

Non-Vehicle Repair: \$1,000 has been budgeted to pay for the repair of kitchen equipment, with \$200 charged to this grant.

Service Contracts: This involves the \$3,500 annual expense of hiring a pest control company; \$2,700 will be charged to this grant.

Other:

Property/Liability Insurance: The total senior center insurance expense is \$850, with \$102 being charged to the grant.

Vehicle Insurance: With the total costing \$3,800, \$40 will be charged to this grant for costs associated with home meal delivery.

Bad Debt Expense: With the anticipated write-off of \$6,500 of meals or rides not being paid by Medicaid, \$780 of this expense will be paid by the grant.

Administrative Expenses: This includes costs related to employee payroll, human resources, grants administration, accounts payable, accounts receivable, and I.T. support. The modest amount of \$4,272 for these services is being charged to this grant.

Catholic Community Service FY15 Funding Sources

Final FY15 Budget
includes approved fund
balance usage

CHILD CARE & FAMILY RESOURCES

Child Care Assistance Program	DH&SS- Public Assistance-CCAP	\$ 311,057
Family Support Services	DH&SS Office of Children's Services In-kind	\$ 99,500
Family Resource Center	Federal Child Abuse Prevention & Treatment Admin-CAPTA	\$ 719,692
	Medicaid for Behavioral Health Services	\$ 9,979
	United Way	\$ 271,668
	Fund Balance Usage	\$ 1,001,338
Child Advocacy Center	DH&SS Office of Children's Services-Child Advocacy Centers	\$ 276,652
	National Children's Alliance	\$ 18,834
	Fees for Services	\$ 7,600
	Miscellaneous Revenue	\$ 4,013
	In-Kind	\$ 40,011
		\$ 347,110
	Subtotal for CCFR	\$ 1,759,005

SOUTHEAST SENIOR SERVICES

Nutrition and Transportation Svcs	DH&SS- DSDS-Title III Nutrition, Transportation & Support	\$ 1,017,617
	DH&SS- DSDS-Title III Nutrition Services Incentive Program	\$ 48,046
	DOT- FTA - Purchase of Vehicles	\$ 55,593
	Admin on Aging- Federal thru Native Tribes-Title VI NTS	\$ 546,264
	Admin on Aging- Federal thru Native Tribes-Title VI CGS	\$ 76,018
	Admin on Aging- Federal thru Native Tribes-Title VI NSIP	\$ 11,937
	City & Borough of Juneau-Care A Van Contract	\$ 1,004,250
	Ketchikan Gateway Borough-Senior Transportation Contract	\$ 112,182
	Ketchikan Gateway Borough-Para Transit Contract	\$ 186,969
	Center for Community-Sitka Para Transit Contract	\$ 161,603
	City of Craig-NTS Support	\$ 6,790
	City of Skagway-NTS Support	\$ 18,417
	City of Wrangell-NTS Support	\$ 10,083
	City of Yakutat-NTS Support	\$ 4,000
	City of Haines	\$ 6,000
	City Of Ketchikan Food and Gas	\$ 30,422
	Bartlett Contract	\$ 183,547
	Contacted Rides DOT	\$ 86,689
	Meal Contributions	\$ 87,355
	Ride Contributions	\$ 49,010
	Medicaid	\$ 394,015
	In-kind Revenue	\$ 268,164
	Misc/Fundraising	\$ 183,547
	Legislative Approp-Angoon	\$ 9,934
	Legislative Approp-Haines	\$ 9,000
	Legislative Appropriation	\$ 8,855
	Legislative Appropriation in Kake	\$ 10,927
	Legislative Appropriation in Sitka	\$ 12,620

Legislative Apprpr-Wrangell	\$	1,675
Legislative Apprpr-Yakutat	\$	942
Title VI-Care Giver Support	\$	15,875
MIPPA	\$	1,000
THRHA Case Management	\$	31,116
Title VI-Care Giver Support	\$	16,998
Ketchikan Care Coordination	\$	78,243
THRHA YESS/SAXMAN	\$	31,849
Miscellanueous	\$	1,250
THRHA YESS/SAXMAN	\$	1,500
Title VI-Care Giver Support	\$	12,361
Individual Donors	\$	1,000
Afterschool Program Revenue	\$	29,250
	\$	<u>4,822,911</u>

Home and Community Based

Adult Day Care	DH&SS-DSDS-Adult Day Care Program	\$	126,771
	City & Borough of Juneau-Bridge Block Grant	\$	25,000
	Medicaid-Adult Day Care	\$	50,844
	Fees for Services	\$	120,756
	Fundraising-Adult Day Care	\$	900
	In-Kind	\$	39,420
		\$	<u>363,691</u>

HCB- In Home Care Coordination

DH&SS- DSDS-In-home Services-Care Coordination	\$	96,000
Mtn View Housing Authority-Service Coordinator	\$	61,013
THRA Craig/Klawock Case Management	\$	31,116
City of Ketchikan-Care Coordination	\$	40,856
Medicaid- Juneau Care Coordination	\$	66,502
Medicaid-Ketchikan Care Coordination	\$	36,366
	\$	<u>331,852</u>

HCB- Family Caregiver

DH&SS-DSDS-Title III National Family Caregiver Program	\$	339,735
CBJ - Senior Wrap Around Services	\$	50,000
Fundraising-Caregiver	\$	221
	\$	<u>389,956</u>

Subtotal for SESS \$ 5,908,411

HOSPICE AND HOME CARE

Hospice and Home Care

DH&SS - Essential Human Services	\$	33,282
CBJ - Hospice Services	\$	50,000
Medicare	\$	274,858
Medicaid	\$	97,634
Insurance	\$	134,208
Private Pay	\$	70,580
Medicare Hospice	\$	123,963
United Way	\$	2,049
Donors	\$	72,481
Fundraising	\$	81,730
Fund Balance Usage	\$	144,214

\$ 1,085,000

GRAND TOTAL FOR FY 15 \$ 9,107,936

Annual Cost and Long-Term Operation and Maintenance Costs

Next year's annual cost for operation and maintenance of the Ketchikan Senior Center is budgeted at \$700,785. This includes the cost of both nutrition and transportation services. The annual cost for the Ketchikan Senior Nutrition Program is \$225,322.83; the cost per meal is currently \$14.01 and last year 16,083 meals were provided by the Ketchikan Senior Center. Through the KGB Community Grant Program, we are requesting \$45,065 which will pay for one day of meal service.

The long-term cost will reflect the annual costs, adjusted each year according to the cost of doing business (i.e. utilities, supplies, kitchen equipment maintenance, etc.). The community will meet these costs with help from the State of Alaska, local businesses or organizations, fundraising, and client donations.

Our funding partners include the Alaska Department of Senior and Disabilities Services, Ketchikan Gateway Borough, and the City of Ketchikan. We also have a good partner of many years in Ketchikan Senior Citizens Services, Inc. (KSCS) who has provided the facility we operate in, for a less-than-market rate. This partnership is valued at \$ 35,772 as an in-kind donation.

Funds in the amount specified have been secured from the following sources to support senior center services:

Ketchikan Senior Citizens Inc.: \$35,772

Based on past trends, additional revenues for Ketchikan Senior Center services are anticipated from:

Division of Senior and Disabilities Services (for both meals and rides): \$219,119

KGB Paratransit Contract: \$155,000

KGB Senior Transportation and Airporter Service: \$144,650

City of Ketchikan Food and Fuel Grant: \$22,900

Fund Raising: \$35,077

Medicaid Waiver (for both meals and rides): \$21,000

Client Meal Contributions: \$10,700

Client Ride Contributions: \$6,200

Nutrition Services Incentive Program (NSIP): \$6,302

Other Supporting Materials

Other Supporting Materials

A verification of the organization's tax-exempt status follows.

A current list of the governing board follows.

Letters of support follow.

What state and/or federal compliance requirements will this project satisfy or correct? This grant will help us provide nutritious meals five days each week which is the service level expected by the State of Alaska and the federal Older American's Act. The grant will also help us satisfy the required local match of the State of Alaska Nutrition, Transportation, and Support Services grant.

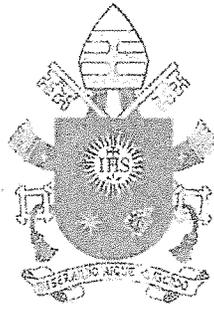
How will the project improve the economic environment?

The nutritious meals, socialization, and daily visits will promote the health and safety of Ketchikan seniors, helping them to live independently in their own homes and in Ketchikan for as long as possible. Retired seniors contribute significantly to Ketchikan's economy, including their retirement income and health care spending. Seniors' contributions to the economy is one of the top industries; seniors spend locally, year-round, and their spending multiplies throughout the economy.

CALIFORNIA • MICHIGAN • MINNESOTA • MISSISSIPPI • MISSOURI • WEST VIRGINIA • NEW YORK • NEVADA • ALABAMA • COLORADO • ARIZONA • MAINE • TEXAS • UTAH • ALASKA

NORTH DAKOTA • PENNSYLVANIA • SOUTH CAROLINA • SOUTH DAKOTA • MARYLAND • ARKANSAS • IOWA • LOUISIANA • WISCONSIN • TENNESSEE • IDAHO • NEW HAMPSHIRE • NEW JERSEY • NEW MEXICO • CONNECTICUT • FLORIDA • MASSACHUSETTS

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The Official Catholic Directory

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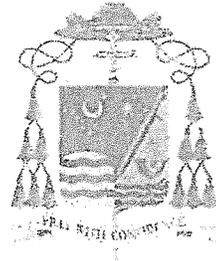
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Diocese of Juneau

(Diocese of Juneauensis)



Most Reverend

EDWARD J. BURNS

Bishop of Juneau, ordained June 26, 1983; appointed Bishop of Juneau January 19, 2009; ordained March 3, 2009; installed April 2, 2009. Office: 415 Sixth St., #300, Juneau, AK 99801.

Chancery: 415 Sixth St., #300, Juneau, AK 99801. Tel: 907-586-2227; Fax: 907-463-3237.

Web: www.dioceseofjuneau.org

Email: juradio@ci.net

ESTABLISHED JUNE 23, 1951.

Square Miles 37,565.

Corporate Title: "Corporation of the Catholic Bishop of Juneau."

Coverages the entire south-eastern part of the State of Alaska known legally as The First Judicial District.

For legal titles of parishes and diocesan institutions, consult the Chancery Office.

STATISTICAL OVERVIEW

Personnel			
Bishop	1		
Priests: Diocesan Active in Diocese	7		
Priests: Diocesan Active Outside Diocese	1		
Priests: Retired, Sick or Absent	2		
Number of Diocesan Priests	10		
Religious Priests in Diocese	1		
Total Priests in Diocese	11		
Permanent Deacons in Diocese	3		
Total Bishops	2		
Parishes			
Parishes	9		
With Resident Pastor:			
Resident Diocesan Priests	6		
Resident Religious Priests	1		
Without Resident Pastor:			
Administered by Priests	1		
Missions	17		
Professional Ministry Personnel:			
Sisters	2		
Lay Ministers	12		
Welfare			
Catholic Hospitals	1		
Total Assisted	45,000		
Day Care Centers	1		
Total Assisted	100		
Special Centers for Social Services	1		
Total Assisted	10,000		
Other Institutions	1		
Total Assisted	15,000		
Educational			
Diocesan Students in Other Seminaries	1		
Total Seminarians	1		
Elementary Schools, Private	1		
Total Students	30		
Catechesis/Religious Education:			
High School Students	34		
Elementary Students	870		
Total Students under Catholic Instruction	495		
Teachers in the Diocese:			
Lay Teachers	7		
Vital Statistics			
Receptions into the Church:			
Infant Baptism Totals	47		
Minor Baptism Totals	6		
Adult Baptism Totals	6		
Received into Full Communion	9		
First Communions	59		
Confirmations	84		
Marriages:			
Catholic	13		
Interfaith	3		
Total Marriages	16		
Deaths	35		
Total Catholic Population	10,600		
Total Population	75,000		

Former Bishops—Most Revs. **DEBOUT OPLANAMAN**, D.D., ord. Aug. 27, 1929; appt. Bishop July 9, 1951; cons. Oct. 5, 1951; resigned June 19, 1966; appt. Titular Bishop of Trocener; died Dec. 31, 1972; **FRANCIS T. HURLEY**, D.D., ord. June 16, 1951; appt. Titular Bishop of Dalmatia and Auxiliary of Juneau, Feb. 4, 1970; cons. March 19, 1970; Ordinary of See, July 20, 1971; appt. Archbishop of Anchorage, May 4, 1976; **MICHAEL H. KENNY**, D.D., ord. March 30, 1963; appt. March 23, 1979; cons. May 27, 1979; installed June 15, 1979; died Feb. 19, 1996; **MICHAEL W. WYFFEL**, ord. April 26, 1980; appt. Nov. 19, 1996; installed Dec. 17, 1996; appt. Bishop of Great Falls-Billings, Nov. 20, 2007.

Diocesan Offices

Chancery—415 Sixth St., #300, Juneau, 99801. Tel: 907-586-2227; Fax: 907-463-3237.

Vicar General/Chancellor—Rev. PATRICK J. TRAVERS, J.C.L., J.D. Tel: 907-723-7303. Email: ptravers@dioc.net.

Administration—415 Sixth St., #300, Juneau, 99801. Tel: 907-586-2227; Fax: 907-463-3237.

Business Manager and Finance Officer—Mr. LARRY BUSHING. Tel: 907-586-2227, Ext. 27.

Director of Administrative Services/Assistant to the Bishop—Ms. ROBERTA IZARD. Tel: 907-586-2227, Ext. 25.

Assistant to the Finance Officer—Ms. MICHELLE MARSH. Tel: 907-586-2227, Ext. 20.

Administrative Assistant—Ms. RUTH VINCENT. Tel: 907-586-2227, Ext. 19.

Information Systems and Maintenance—Mr. NEAL ANSON. Tel: 907-586-2227, Ext. 34.

Shop Environment and Victim Assistance Coordinator—Ms. ROBERTA IZARD. Tel: 907-586-2227, Ext. 24.

Office of Communications and Diocesan Publication "Southeast Alaska Catholic"—Mrs. MARY STONE. Tel: 907-586-2227, Ext. 32.

Office of Ministries and Missions—415 Sixth St., #300, Juneau, 99801. Tel: 907-586-2227, Ext. 23; Fax: 907-463-3237. Deacon CHARLES H. ROEDERER, D.D.

Office of Youth and Young Adult Ministries—Mr. JACOB T. COFFMAN. Tel: 907-586-2227, Ext. 29; Fax: 907-463-3237.

Shrine of St. Therese—Mrs. DEBORAH DARR, Exec. Dir. Tel: 907-463-3237.

Office of Diocesan Development—Mrs. PEGGY MATSON. Tel: 907-586-2227, Ext. 31.

Evangelization and Technology Assistant—Mr. BARRY SCHUBERT. Tel: 907-586-2227, Ext. 28.

Diocesan Tribunal—9055 Allyn Dr., Juneau, 99801. Tel: 907-730-7630; Fax: 907-790-5430.

Judicial Vicar—Rev. PATRICK J. TRAVERS, J.C.L., J.D.

Tribunal Assistant and Notary—Ms. CHARLIE VAN KIRK.

Director of the Board and Promoter of Justice—Dr. CAROLYN KUBER, O.P., J.C.L., J.D.

Advisory Bodies

College of Consultors—Revs. STEVEN P. GALLAGHER; PETER F. GORDON (Retired); PERRY M. KRAMPTON; JESSE PAULIN E. LOCKHILL; EDWARD J. PENNIE; SCOTT R. SEYMOUR; PATRICK J. TRAVERS, J.C.L., J.D.; THOMAS L. WEISS.

Presbyteral Council—Revs. PATRICK T. CANNY, O.M.I.; STEVEN P. GALLAGHER; PETER F. GORDON (Retired); PERRY M. KRAMPTON; JESSE PAULIN E. LOCKHILL; EDWARD J. PENNIE; SCOTT R. SEYMOUR; PATRICK J. TRAVERS, J.C.L., J.D.; THOMAS L. WEISS.

Finance Council—Mr. LARRY BUSHING; Mr. BRIAN

GOETTLER; Mr. HUGH GRANT; Ms. THERESA HARRIS; Mr. WILLIAM STRAFFORD; Mr. COLLEEN SULLIVAN; Rev. PATRICK J. TRAVERS, J.C.L., J.D.

Shrine of Saint Therese Board—Mr. DENNIS BROOKS; Mrs. JAMES BURNS DUCANIEL; Mrs. DEBORAH DARR, Exec. Dir.; Mr. BRIAN FLODY; Mrs. ALAN McNAMARA; Rev. PATRICK J. TRAVERS, J.C.L., J.D.; Mrs. MARIA UCHITIL.

Review Board for the Protection of Children and Young People—Mr. PAUL DESLOUVEK; Mrs. DEBORAH FAICANT; Mr. CHRISTOPHER GLOVYNE; Ms. ANN TURNER OLSON; Mr. GREG ROY; Dr. DESTINY SARGENT; Dr. DOUGLAS SMITH, M.D.; Rev. PATRICK J. TRAVERS, J.C.L., J.D.; Ms. PATRICIA WARE.

Other Catholic Agencies Operating Within the Diocese

Catholic Community Service, Inc.—419 Sixth St., Juneau, 99801. Tel: 907-463-6151.

Interior Executive Director—Dr. KARLEEN JACKSON.

Board of Directors—Most Rev. EDWARD J. BURNS, Pres.; Mr. JON EHLING; Ms. JAN BURKE; Mr. JAMES CARROLL; Mr. JOHN GRIFFIN; Mr. CHARLES HOBAN; Dr. LINDY JONES, M.D.; Ms. LISA PUGH; Mr. KEVIN REYNOLDS; Mr. JOSEPH SURAGUS; Mr. TONY YORRA.

Includes Southeast Senior Services, Child Care and Family Resources, and Hospice and Home Care of Juneau

St. Vincent de Paul Society, Diocesan Council of Southeast Alaska, Inc.—8317 Teal St., Juneau, 99801. Tel: 907-780-5535.

General Manager—DAN ALSTON.

HeartHealth Ketchikan Medical Center—3100 Douglas Ave., Ketchikan, 99801. Tel: 907-227-6171; Fax: 907-228-8322.

Chief Administrative Officer—Mr. KEN TUCKER.

CLERGY, PARISHES, MISSIONS AND PAROCHIAL SCHOOLS

CITY AND BOROUGH OF JUNEAU

1—CATHEDRAL OF THE NATIVITY OF THE BLESSED VIRGIN MARY Rev. Patrick T. Casey, O.M.I.; Deacon Charles H. Rohrbacher.
 Res.: 415 Fifth St., 99901. Tel: 907-586-1511, Fax: 907-588-8091.
Catechists/Religious Program—Katherine Rice, D.R.E. Students 100.
 2—ST. PAUL THE APOSTLE Revs. Patrick J. Travers; Steven P. Gallagher; Deacon Gary Horton.
 Res.: 9055 Athin Dr., 99801. Tel: 907-763-7307 (Office) Fax: 907-790-3453.
Catechists/Religious Program—Tel: 907-789-7203. Marilyn Managle, D.R.E. Students 253.

OUTSIDE THE CITY AND BOROUGH OF JUNEAU

HAINES, SACRED HEART Rev. Perry M. Keniston; Deacon Vincent G. Hanson.
 Res.: Box 326, 99827. Tel: 907-786-2241.
Mission—St. Therese of the Child Jesus P.O. Box 496, Skagway, 99840. Tel: 907-983-2271.
Mission— Kluckwan
 KETCHIKAN, HOLY NAME Rev. Scott R. Seltimo.
 Res.: 433 Jackson St., 99901. Tel: 907-225-2570; Fax: 907-225-3571.
 School—(Grades PreSchool-6) Tel: 907-247-0041.
 Connie Wingren, Prin. Lay Teachers 7; Students 86.

Catechists/Religious Program—Tel: 907-225-2120. Students 98.
Mission—Holy Family, Metlakatla
 KLAWECK, ST. JOHN BY THE SEA Rev. Jean Paulin E. Lockuit.
 Res.: P.O. Box 245, 99925. Tel: 907-755-2345; Fax: 907-755-2350.
Mission—Thorne Bay, 99919. Tel: 907-828-3324.
Mission— Coffman Cove.
Mission— Hydaburg.
Mission— Naukat.
Mission— Hollis.
Mission— Meyers Chuck.
 PETERSBURG, ST. CATHERINE OF SIENA Rev. Thomas L. Weiss.
 Res.: P.O. Box 606, 99839. Tel: 907-772-3257; Fax: 907-772-3029.
 SITKA, ST. GREGORY OF NAZIANZEN In Res., Rev. Peter F. Gorges (Retired).
 Res.: P.O. Box 495, 99835-0495. Tel: 907-747-8371; 907-747-6997; Fax: 907-747-8401.
Mission— Kake.
 WRANGELL, ST. ROSE OF LIMA Rev. Thomas L. Weiss.
 Res.: Box 469, 99929. Tel: 907-874-3771; Fax: 907-874-3744.
 YAKUTAT, ST. ANNE Rev. Edmund J. Peniston, Dir. Northern Missions.
 Res.: P.O. Box 323, 99689. Tel: 907-784-3406.

DIOCESAN MISSIONS

Diocesan Missions—
Mission— Elfin Cove.
Mission— Excursion Inlet.
Mission— Gustavus.
Mission— Sacred Heart Hoonah.
Mission— Kake.
Mission— Pelican.
Mission— St. Francis Tenakee Springs

On Duty Outside the Diocese:

Rev.—
 Soba, Joseph, 5000 W. Placita Del Rison, Tucson, AZ 85745.

Retired:

Rev.—
 Gorges, Peter F., St. Gregory, P.O. Box 495, Sitka, 99835-0495.
 Konda, Bernard, Friests Retirement Center, 6900 E. 45th St. N. P-1, Bel Aire, KS 67226.

Permanent Deacons:

Hanson, Vincent G. Sacred Heart, Haines.
 Horton, Gary, St. Paul the Apostle, Juneau
 Rohrbacher, Charles H., Cathedral of the Nativity of the Blessed Virgin Mary, Juneau

INSTITUTIONS LOCATED IN THE DIOCESE

(A) CONVENTS AND RESIDENCES FOR SISTERS

JUNEAU, St. Joseph Convent, Mailing Address: c/o 415 6th St., 99801. 2971 Douglas Hwy, 99801. Tel: 907-586-2685. Intercommunity residence of various religious orders of women.

RELIGIOUS INSTITUTES OF MEN REPRESENTED IN THE DIOCESE

For further details refer to the corresponding bracketed number in the Religious Institutes of Men or Woman section.

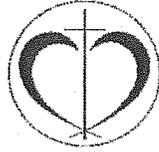
10910—*Oblates of Mary Immaculate*—O.M.I.
 RELIGIOUS INSTITUTES OF WOMEN REPRESENTED IN THE DIOCESE
 10910-31—*Sisters of Dominican Congregation of the Most Holy Rosary*—O.R.

(1920)—*Sisters of the Holy Names of Jesus and Mary*—S.N.J.M.

NECROLOGY

(No Deaths)

An asterisk (*) denotes an organization that has established tax-exempt status directly with the IRS and is not covered by the USCCB Group Ruling.



Catholic Community Service

BOARD OF DIRECTORS

JOHN GREELY, PRESIDENT

529 East Street, Juneau, AK 99801
Phone: (W) 586-1083; (H) 586-4848; (Cell) 723-1652
Email: (H) john_greely@hotmail.com
Title: Writer – Association of Alaska School Board
Board Member since January 1999

JON BOLLING, VICE PRESIDENT

PO Box 509, Craig, AK 99921
Phone: (W) 826-3275 (F) 826-3278
Email: eight_stars_of_gold@hotmail.com
Title: City Manager
Board Member since November 2010

LISA PUSICH, TREASURER

4290 Marion Drive, Juneau, AK 99801
Phone: (H) 789-3122; (W) 465-5616
Email: (H) Impusich@ak.net (W) lisa.pusich@alaska.gov
Title: State Accountant
Board Member since June 2004

MRS. JANET C. BURKE, SECRETARY

P.O. Box 22030, Juneau, AK 99802
Phone: (H) 463-3871
Email: tnjburke@aol.com
Title: Actively retired from federal service and volunteer
Board Member since May 2013

FATHER PAT TRAVERS, EX OFFICIO MEMBER

9055 Atlin Drive, Juneau, AK 99801
Phone: (W) 789-7307
Email: pjtravers@att.net
Title: Pastor of St. Paul the Apostle Church and Vicar General and Judicial Vicar of the Diocese of Juneau
Ex Officio Member since March 2014

JIM CARROLL

2020 Glacier Highway, Juneau, AK 99801
Phone: (H) 586-6115
Email: carroll2@gci.net
Title: Actively Retired – Former Special Education High School Teacher, Volunteer Fire Chief
Board Member since June 2004

CHARLES HORAN
403 Lincoln St., Sitka, AK 99835
Phone: (W) 747-6666; (F) 747-7417
Email: charles@horanappraisals.com
Title: Property Appraiser, Business Owner
Board Member since December 2012

PATRICIA DAVIDSON
2328 John Street, Juneau, AK 99801
Phone: (H) 364-3696
Email: pkaren1969@gmail.com
Title: Retired Director of Legislative Audit, Member National State Auditor's Association
Board Member since September 2014

LORI ORTIZ
P.O. Box 5001, Ketchikan, AK 99901
Phone: (H) 225-7309
Email: ortizd@kpunet.net
Title: Educator – Ketchikan School District
Board Member since November 2014

MARIA LISOWSKI
P.O. Box 22477, Juneau, AK 99802
Phone: (H) 723-6293
Email: mlisowski08@gmail.com
Title: Director of Ecosystem, Planning and Budgets for US Forest Service
Board Member since February 2015

VINCENT HANSEN
P.O. Box 1667, Haines, AK 99827
Phone: (H) 766-3812
Email: jvhansen@aptalaska.net
Title: Administrator/Executive Director Haines Assisted Living, Inc.
Board Member since February 2015

LARRY BUSSONE
6111 N. Douglas Highway, Juneau, AK 99801
Phone: (H) 586-1834
Email: ljsage@gmail.com
Title: Retired Administrator
Board Member since December 2015

GINA DELROSARIO
9342 Rivercourt Way, Juneau, AK 99801
Phone: (C) 209-8934; (W) 780-6422 ext. 213; (H) 790-4558
Email: (H) gdelrosario123@yahoo.com; (W) gina.delrosario@alaska.gov
Title: Administrator, Juneau Pioneer's Home
Board Member since December 2015

SHARON HEIDERSDORF
P.O. Box 20658, Juneau 99802
Phone: (C) 723-1820
Email: Shares7@hotmail.com
Title: Personnel Manager
Board Member since December 2015

DEACON MICHAEL MONAGLE
P.O. Box 33011, Juneau, AK 99803
Phone: (C) 209-2080
Email: mpmonagle@gmail.com
Title: Business Manager/Diocese of Juneau
Board Member since December 2015

JOHN GAGUINE
2551 Vista Drive D101, Juneau, AK 99801
Phone: (H) 789-2986; (C) 723-5130
Email: Jgaguine@aol.com
Title: Retired State Lawyer, Volunteer, Philanthropist
Board Member since December 2015



PeaceHealth
Ketchikan Medical Center

February 29, 2016

Mayor David Landis and Assembly Members
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Landis and Assembly Members:

I am pleased to write this letter in support of Southeast Senior Services as they apply for a Ketchikan Gateway Borough (KGB) Community Grant. With funds provided by the KGB, the Ketchikan Senior Center is able to offer Senior Nutrition services to Ketchikan's most vulnerable senior residents.

Hot, nutritious lunches are provided each weekday to any senior, regardless of their ability to pay. In addition to the hot meal, they receive the benefits of socialization with other seniors and assistance from Senior Center staff. Homebound seniors receive home delivered meals through the program as well; a daily safety check and a nutritious meal helps promote the health and quality of life of those who cannot attend lunch at the Senior Center due to illness or injury.

The Ketchikan Senior Center staff members have consistently and professionally worked with our agency to provide vital services to the clients we serve. They are truly dedicated to the health and quality of life of Ketchikan's seniors. The Senior Nutrition Program is a critical part of helping Ketchikan seniors ward off malnutrition and isolation and maintain their independent living safely.

We support full funding of the Southeast Senior Services grant request toward the goal of continuing this valuable service. Thank you for your consideration of our request.

Sincerely,

Julie Yonker, RN Manager
PeaceHealth-Ketchikan Medical Center
Home Health, Vol. Hospice and Lifeline
2417 Tongass Avenue, Suite 201
Ketchikan, Alaska 99901

February 29, 2016

Dan Bockhorst, Borough Manager
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Bockhorst,

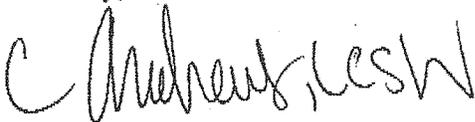
It is with pleasure I write this letter of support for Southeast Senior Services Senior Nutrition Program. The continuation of five days a week of meal services is critical for the well-being of Ketchikan seniors.

Southeast Senior Services programs and staff are professional and readily available to collaborate with us in providing services for our vulnerable senior population in Ketchikan. Working at the PeaceHealth Primary Care clinic, we regularly contact the Senior Center to set-up daily home delivered meals to help these patients maintain healthy lives at home.

Southeast Senior Services' interventions promote better quality of life, providing nutritious meals in a congregate setting as well, which adds the benefit of social interaction, friendships, and activities made available through the Senior Center. We support full funding of the Senior Nutrition Program as a key element in helping Ketchikan seniors maintain their health and independent living.

Thank you for your consideration. Please feel free to contact me for additional information and questions.

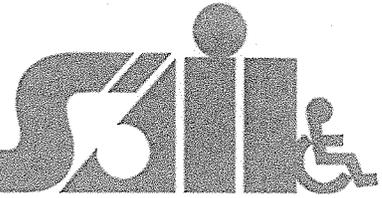
Sincerely,



Caitlin Andrews, LCSW, Clinic Social Worker
PeaceHealth Medical Group
212 Carlanna Lake Rd., Ste. 100, Ketchikan, Alaska 99901

Inspiring Personal Independence

SOUTHEAST ALASKA INDEPENDENT LIVING



3225 Hospital Dr, Suite 300, Juneau, Alaska 99801, 1-800-478-SAIL, ph/tty: 907-586-4920, fx: 907-586-4980

February 29, 2016

Dan Bockhorst, Borough Manager
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Bockhorst:

I am pleased to write this letter in support of Southeast Senior Services (SESS) for their Senior Nutrition Program in Ketchikan, in conjunction with their application to the Ketchikan Gateway Borough Community Grant program. Since 1974, SESS has provided hot, nutritious meals through the Ketchikan Senior Center for Ketchikan's oldest citizens, regardless of their ability to pay.

The Ketchikan Senior Center staff prepares the meals according to nutrition guidelines, with the menus having been approved by a Registered Dietician. Manager Barb Adams and her staff welcome seniors to the Center for socialization, activities, and a hot meal each weekday and the drivers deliver meals to homebound senior citizens. The good nutrition and human contact makes a world of difference, helping senior citizens maintain their health and independence for as long as possible.

SAIL and SESS have many clients in common; the service they provide is invaluable to the elderly in Ketchikan. As an Aging & Disability Resource Center, SAIL has worked closely with the Senior Center staff to provide needed services and finds the Senior Center staff to be caring and professional. We support full funding of the Senior Nutrition program so that meal services can continue five days a week.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joan O'Keefe', written over a horizontal line.

Joan O'Keefe, Executive Director
SAIL/Southeast Alaska Independent Living

An Aging and Disability Resource Center and Partner Agency of United Way of Southeast Alaska

Information and Referral · Advocacy · Peer Support · Independent Living Skills Training
De-institutionalization · Outdoor Recreation and Community Access (ORCA)

www.sailinc.org

PIONEER HEIGHTS SENIOR HOUSING

4640 North Tongass Highway # 105

Ketchikan, Alaska 99901

907-225-4640

February 29, 2016

Dan Bockhorst, Borough Manager
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

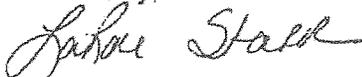
Dear Mr. Bockhorst:

I am writing to express support for the Ketchikan Senior Center (Southeast Senior Services) as it applies for community grant funding to support the senior citizen nutrition program. This grant would allow the senior center to continue to providing hot, nutritious meals five days each week in Fiscal Year 17, as it has for over forty years in Ketchikan.

These tasty and nutritious meals are incredibly important to the seniors of Ketchikan as they strive to maintain their physical health. The social setting of the senior center helps seniors to get out in the community and maintain their emotional health through interaction with others. The meals are prepared in a commercial kitchen that follows state regulations for cleanliness and proper food preparation and storage. All menus are approved by a licensed dietician to provide the proper amounts of nutrients and vitamins to support good health and every effort is made to make the food appealing and tasty as well.

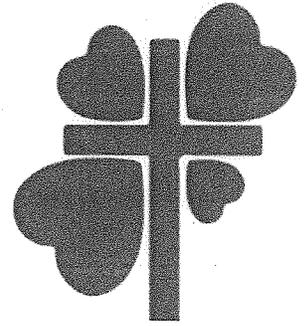
Several Pioneer Heights residents enjoy the congregate meals at the Senior Center and we appreciate the Ketchikan Gateway Borough's support which has allowed this vital service to continue. I urge the Borough to support the Senior Nutrition grant proposal so our seniors can continue to enjoy five days of meal service each week.

Sincerely,



LaRae Starr, Property Manager
Pioneer Heights

"Christians serving our neighbors"



February 29, 2016

Mayor David Landis and Assembly Members
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Landis:

I would like to express my support for the wonderful work that is done by Southeast Senior Services. They do an outstanding job of supporting, encouraging, advocating, and serving our senior population, which is the fastest growing population in the Borough. Through this letter, I am asking your full support of grant funding for their Senior Nutrition Program.

Many of our seniors in Ketchikan depend on the Meals on Wheels program for a healthy and nutritious meal each day. As well as the personal touch that the deliverers bring to them when they arrive with the meal and take the time to check in with them. The Senior Nutrition Program is a critical part of helping local seniors maintain their health and quality of life.

Our seniors are well-served by the dedicated and caring staff at the Ketchikan Senior Center. With cuts being made to Senior Benefits program for those seniors with low incomes, the nutritious meals will become even more critical in the coming year.

I hope you will continue to support and find value in this worthy organization.

Sincerely,

Lisa

Lisa Scarborough, Executive Director



IT IS IN THE SHIELD
OF EACH OTHER THAT
THE PEOPLE LIVE
Irish Proverb

February 29, 2016

Borough Manager Dan Bockhorst
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, AK 99901

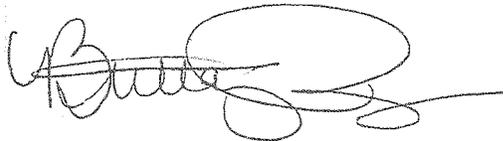
Dear Mr. Bockhorst,

We are pleased to write this letter in support of the Senior Nutrition Program operated through the Ketchikan Senior Center. With funds provided by the Ketchikan Gateway Borough and the State of Alaska, the Ketchikan Senior Center offers hot, nutritious meals five days a week to Ketchikan's senior residents.

In 1974, Southeast Senior Services began the meal program at the Ketchikan Senior Center through a grant from the State of Alaska. As other areas of the state learned about the grant and the State developed a funding formula, these monies shifted out of the Southeast region of the state. Southeast Senior Services has since received replacement funding from community donors, the City of Ketchikan, the Ketchikan Gateway Borough, and through fund raising. At Community Connections, we are aware of the growing number of vulnerable senior citizens on fixed incomes who rely on the Senior Nutrition Program. Those who participate in the program at the Ketchikan Senior Center enjoy the benefits of socialization in addition to good nutrition. Homebound senior citizens are able to remain in their own homes longer due to the nutritious meals and daily safety checks provided by the delivery drivers.

We support full funding of the Senior Nutrition Program. This program has been a real asset to our Borough-wide senior service network.

With much appreciation,

 , CRC , MRC

Brittany Pope
Community Connections

721 Stedman St.
Ketchikan, Alaska 99901
Tel: (907) 225-7825
Fax: (907) 225-1541

1800 CK Highway Suite 241
P.O. Box 420
Craig, Alaska 99921
Tel: (907) 826-3891
Fax: (907) 826-3892

www.comconnections.org



ALASKA LEGAL SERVICES CORPORATION
KETCHIKAN OFFICE

PLAZA MALL, SUITE 202B
2417 TONGASS AVE.
KETCHIKAN AK 99901
TELEPHONE (907) 225-6420
FAX (907) 225-6896

March 1, 2016

Dan Bockhorst, Borough Manager
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Bockhorst,

Alaska Legal Services Corporation is writing this letter of support to the Ketchikan Gateway Borough for continued funding of the Ketchikan Senior Center Senior Nutrition Program. The funding you provide enables the Senior Center staff to assist our most vulnerable residents.

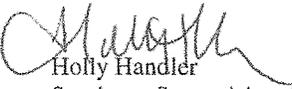
Southeast Senior Services began serving hot meals through the Ketchikan Senior Center in 1974 and has demonstrated its commitment to helping our seniors maintain their health, independence and quality of life. Since seniors are on fixed incomes and many of those who participate at the Senior Center have very low incomes, the nutritious meals are especially important. All seniors are welcome to enjoy the delicious lunches at the Senior Center regardless of their ability to pay.

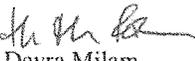
Home-delivered meals are available to homebound senior citizens who are unable to attend the Senior Center due to chronic disease or recovery from illness or injury. These meals are a godsend, providing the nutrition necessary for recovery. Hot, nutritious meals are provided each weekday and I understand that community grant funding is critical to continuing the service five days a week.

Home delivery meals can — and have been — an important safety check for home-bound seniors as well. It was a Senior Services meal delivery staffer that alerted us to an elder abuse issue for one of our clients several years ago, and resulted in our being able to intervene with protections for the individual's health and property.

The staff at Alaska Legal Services has worked with Southeast Senior Services for many years and knows they are a valuable asset to our community. Thank you for giving them your ongoing support.

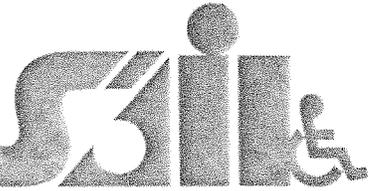
Sincerely,


Holly Handler
Southeast Supervising Attorney


Devra Milam
Advanced Paralegal

Inspiring Personal Independence

SOUTHEAST ALASKA INDEPENDENT LIVING



2417 Tongass Ave. Ste. 221 Ketchikan, AK 99901, ph/tty: 1-907-225-4735 fx: 247-4735 ketchikan@sailinc.org

March 3, 2016

Manager Bockhorst and Members of the Borough Assembly
Ketchikan Gateway Borough
1900 First Avenue, Suite 210
Ketchikan, Alaska 99901

Dear Mr. Bockhorst, Mayor Landis, and Members of the Borough Assembly:

I am writing in support of Southeast Senior Services (SESS) for their Senior Nutrition Program in Ketchikan. Their Lunch and Meals on Wheels programs constitute a vital and necessary support for so many of the seniors and aging consumers with disabilities that we work with here at SAIL.

So many of the seniors we work with live on the minimum \$780 a month in social security, \$340 in Adult Public Assistance and \$175 in Alaska Senior Assistance, and that's it. A square meal a day from Senior Services is there for them no matter what other unforeseen costs arise in a given month, and is indispensable to their quality of life and well-being.

It is a fact of life for so many of us that the older we get, the more people we lose, the more isolated we become. Poverty creates shames for one's appearance, shared entertainments cost money. All of this is isolating; isolation is a hidden plague that is diminishing our seniors everywhere. The every-day contact and social opportunities CCS Meals programs provide, combined with healthy meals, which many lack the capacity to prepare for themselves, are vital services, which all of us, the younger and more fortunate, should be happy to support.

Thank you for your consideration.

Sincerely,

Keith Smith
Ketchikan Program Director
SAIL/Southeast Alaska Independent Living

An Aging and Disability Resource Center and Partner Agency of United Way of Southeast Alaska

Information and Referral | Advocacy | Elder Support | Independent Living Skills Training
De-Institutionalization | Outreach and Support | Emergency Services | CCRAC

www.sailinc.org