

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2025 AND 2024



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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Catholic Charities of the Diocese of Green Bay, Inc., which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities of the Diocese of Green Bay, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Catholic Charities of the Diocese of Green Bay, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Catholic Charities of the Diocese of Green Bay, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Catholic Charities of the Diocese of Green Bay, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Catholic Charities of the Diocese of Green Bay, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audits.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by the Wisconsin *Provider Agency Audit Guide*, is presented for purposes of additional analysis and is not a required part of the financial statements. The other accompanying supplementary information listed in the table of contents is also presented for purposes of additional analysis and is not a required part of the basic 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.

Supplementary Information (Continued)

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 GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2026, on our consideration of Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Oshkosh, Wisconsin
January 16, 2026

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Cash and Interest in Cash	\$ 584,966	\$ 650,885
Accounts Receivable, Net of Allowance for Credit Losses of \$64,387 and \$100,000, Respectively	45,956	54,140
Pledges Receivable	64,808	72,308
Investments	5,567,027	5,535,387
Inventory and Prepaid Expenses	18,484	11,186
Furniture and Equipment, Net	7,171	8,764
Total Assets	\$ 6,288,412	\$ 6,332,670
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 186,290	\$ 143,859
NET ASSETS		
Without Donor Restrictions	3,804,480	3,972,182
With Donor Restrictions	2,297,642	2,216,629
Total Net Assets	6,102,122	6,188,811
Total Liabilities and Net Assets	\$ 6,288,412	\$ 6,332,670

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

	2025		
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Bishop's Appeal Grant	\$ 1,315,034	\$ -	\$ 1,315,034
Contracts and Grants	550,736	-	550,736
United Way	57,598	63,358	120,956
Contributions of Cash and Other Financial Assets	298,972	232,762	531,734
Contributions of Nonfinancial Assets	8,055	-	8,055
Fees for Services	421,406	-	421,406
Fundraising, Net	172,533	-	172,533
Other	2,865	-	2,865
Net Assets Released from Restrictions	402,138	(402,138)	-
Total Revenues and Support	<u>3,229,337</u>	<u>(106,018)</u>	<u>3,123,319</u>
EXPENSES			
Salaries and Wages	1,800,695	-	1,800,695
Personnel Benefits	659,686	-	659,686
Other Personnel Costs	86,370	-	86,370
Purchased Services	649,627	-	649,627
Facilities, Buildings, and Grounds	136,215	-	136,215
Office	72,895	-	72,895
Grants and Direct Assistance	297,069	-	297,069
Other	14,483	-	14,483
Total Expenses	<u>3,717,040</u>	<u>-</u>	<u>3,717,040</u>
REVENUES AND SUPPORT IN DEFICIT OF EXPENSES	(487,703)	(106,018)	(593,721)
OTHER CHANGE IN NET ASSETS			
Investment Return	<u>320,001</u>	<u>187,031</u>	<u>507,032</u>
CHANGE IN NET ASSETS	(167,702)	81,013	(86,689)
Net Assets - Beginning of Year	<u>3,972,182</u>	<u>2,216,629</u>	<u>6,188,811</u>
NET ASSETS - END OF YEAR	<u>\$ 3,804,480</u>	<u>\$ 2,297,642</u>	<u>\$ 6,102,122</u>

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Bishop's Appeal Grant	\$ 1,286,946	\$ -	\$ 1,286,946
Contracts and Grants	462,773	-	462,773
United Way	80,566	71,658	152,224
Contributions of Cash and Other Financial Assets	151,766	160,875	312,641
Contributions of Nonfinancial Assets	5,722	-	5,722
Fees for Services	541,154	-	541,154
Fundraising, Net	124,881	2,500	127,381
Other	3,529	-	3,529
Net Assets Released from Restrictions	360,556	(360,556)	-
Total Revenues and Support	<u>3,017,893</u>	<u>(125,523)</u>	<u>2,892,370</u>
EXPENSES			
Salaries and Wages	1,773,308	-	1,773,308
Personnel Benefits	624,466	-	624,466
Other Personnel Costs	60,685	-	60,685
Purchased Services	561,553	-	561,553
Facilities, Buildings, and Grounds	137,388	-	137,388
Office	74,660	-	74,660
Grants and Direct Assistance	175,480	-	175,480
Other	113,951	-	113,951
Total Expenses	<u>3,521,491</u>	<u>-</u>	<u>3,521,491</u>
REVENUES AND SUPPORT IN DEFICIT OF EXPENSES	(503,598)	(125,523)	(629,121)
OTHER CHANGE IN NET ASSETS			
Investment Return	<u>344,054</u>	<u>162,355</u>	<u>506,409</u>
CHANGE IN NET ASSETS	(159,544)	36,832	(122,712)
Net Assets - Beginning of Year	<u>4,131,726</u>	<u>2,179,797</u>	<u>6,311,523</u>
NET ASSETS - END OF YEAR	<u>\$ 3,972,182</u>	<u>\$ 2,216,629</u>	<u>\$ 6,188,811</u>

See accompanying Notes to Financial Statements.

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENT OF CASH FLOWS
YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Contributors and Clients	\$ 3,162,582	\$ 2,986,650
Cash Paid to Suppliers	(891,826)	(902,123)
Cash Paid to and on Behalf of Employees	(2,513,916)	(2,420,906)
Cash Paid to Donees	<u>(297,069)</u>	<u>(175,480)</u>
Net Cash Used by Operating Activities	(540,229)	(511,859)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Furniture and Equipment	(1,082)	(2,864)
Cash Paid for Purchases of Investments	(64,813)	(53,099)
Proceeds from Sale of Investments	<u>540,205</u>	<u>405,726</u>
Net Cash Provided by Investing Activities	<u>474,310</u>	<u>349,763</u>
 NET CHANGE IN CASH AND INTEREST IN CASH	(65,919)	(162,096)
 Cash and Interest in Cash - Beginning of Year	<u>650,885</u>	<u>812,981</u>
 CASH AND INTEREST IN CASH - END OF YEAR	<u><u>\$ 584,966</u></u>	<u><u>\$ 650,885</u></u>

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in Net Assets	\$ (86,689)	\$ (122,712)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities:		
Depreciation	2,675	2,069
Contributions of Inventory	(925)	(925)
Provision for Credit Losses	(35,613)	61,625
Investment Return	(507,032)	(506,409)
Changes in Certain Assets and Liabilities:		
Accounts Receivable	43,797	(21,487)
Pledges Receivable	7,500	34,500
Inventory and Prepaid Expenses	(6,373)	3,804
Accounts Payable and Accrued Expenses	42,431	37,676
Net Cash Used by Operating Activities	\$ (540,229)	\$ (511,859)
NONCASH INVESTING ACTIVITIES		
Interest and Dividends Reinvested Directly Back into Invested Funds	\$ 70,348	\$ 77,506

See accompanying Notes to Financial Statements.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

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

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Interest in Cash

Catholic Charities participates in a pooled cash account with an interdiocesan entity. This account sweeps daily to a zero balance. The total of the pooled cash account, at times, may exceed federally insured limits. Catholic Charities has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Accounts Receivable

The majority of Catholic Charities' accounts receivable are due from private parties within the Green Bay Diocese region and government agencies. Credit is extended based on evaluation of financial condition and financial need and collateral is generally not required. Accounts receivable are due within 30 days or according to separately stated terms and are stated as amounts due, net of allowance for credit losses. Catholic Charities determines an allowance for credit losses by identifying troubled accounts and by using historical experience applied to an aging of accounts that is adjusted for reasonable expectations of future collection performance, net of estimated recoveries. Catholic Charities periodically assesses its methodologies for estimating credit losses in consideration of actual experience, trends, and changes in the overall economic environment.

Pledges Receivable

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

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments are presented in the accompanying financial statements at fair value using methodologies described in Note 4 – Investments and Fair Value Measurements. All investment income and realized and unrealized gains and losses are accounted for on the accompanying statements of activities.

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

Furniture and Equipment

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

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

Impairment of Long-Lived Assets

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

Net Assets

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

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contribution Recognition

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

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

Government Contracts

Contracts are received from various federal, state, and county governmental agencies. Expenditures of government contract funds are for the purposes specified by the funding source. Revenue from government contracts is recognized when allowable and reimbursable expenditures are incurred upon meeting the legal or contractual requirements of the funding source. There was \$519,064 and \$435,263 of funding still available under government contracts in place at June 30, 2025 and 2024, respectively.

Revenue Recognition

Revenue from fees for personal, family, and community counseling services is recognized in the month that the programs are held or services are provided.

Revenue from fees for services is recognized over time and totaled \$421,406 and \$541,154 during the years ended June 30, 2025 and 2024, respectively.

Fundraising includes contributions of financial assets that totaled \$190,267 and \$123,833 during the years ended June 30, 2025 and 2024, respectively. Exchange revenues included in fundraising totaled \$13,900 and \$28,912 during the ended June 30, 2025 and 2024, respectively. Exchange revenues from fundraising are recognized as revenue over time as the goods or services are provided.

The timing of revenue recognition, billings, and cash collections results in receivables. Accounts receivable from fees for services were as follows at June 30:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Accounts Receivable, Net	<u>\$ 45,956</u>	<u>\$ 54,140</u>	<u>\$ 94,278</u>

Leases

Catholic Charities has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statements of financial position.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax-Exempt Status

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

Subsequent Events

In preparing these financial statements, Catholic Charities has evaluated events and transactions for potential recognition or disclosure through January 16, 2026, the date the financial statements were available to be issued.

NOTE 3 LIQUIDITY AND AVAILABILITY

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

	<u>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 584,966	\$ 650,885
Accounts Receivable	45,956	54,140
Pledges Receivable	64,808	72,308
Investments	5,567,027	5,535,387
Subtotal	<u>6,262,757</u>	<u>6,312,720</u>
Less: Donor Restricted Net Assets	(2,297,642)	(2,216,629)
Add Back: Pledges Receivable Due Within One Year that can be Used Without Restriction	<u>64,808</u>	<u>72,308</u>
Total Financial Assets Available for General Expenditure	<u><u>\$ 4,029,923</u></u>	<u><u>\$ 4,168,399</u></u>

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments are held by St. Francis Xavier Investment Corp. (St. Francis Xavier Corp.) and The Catholic Foundation for the Diocese of Green Bay, Inc. (Catholic Foundation), which are other interdiocesan entities. St. Francis Xavier Corp. has grouped their investments and created a unitized fixed income fund, an equity fund, and a treasury money market fund. The Catholic Foundation has grouped their investments and created a unitized long term fund and a treasury money market fund. Catholic Charities owns units in the fixed income, equity, long term, and treasury money market funds.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Fair Value		Redemption Frequency	Termination Notice Period
	2025	2024		
St. Francis Xavier Corp. Fixed Income Fund	\$ 1,015,056	\$ 994,211	Daily	30 Days
St. Francis Xavier Corp. Equity Fund	2,190,577	2,087,685	Daily	30 Days
St. Francis Xavier Corp. Treasury Money Market Fund	1,030,920	1,242,555	Daily	30 Days
Catholic Foundation Long Term Fund	1,267,253	1,150,483	Daily	30 Days
Catholic Foundation Treasury Money Market Fund	63,221	60,453	Daily	30 Days
Total Funds	<u>\$ 5,567,027</u>	<u>\$ 5,535,387</u>		

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

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

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

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

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

Small-Cap Domestic Stocks	10%
Mid-Cap Domestic Stocks	10%
Large-Cap Domestic Stocks	20%
International Stocks	20%
Alternative Investments	7%
Intermediate Fixed Income	30%
Cash and Cash Equivalents	3%
Total	<u>100%</u>

The treasury money market funds are intended to be utilized for short-term money.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

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

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

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

The table presents the balances of assets measured at fair value on a recurring basis as of June 30:

	2025			Total
	Level 1	Level 2	Level 3	
St. Francis Xavier Corp. Fixed Income Fund	\$ -	\$ 1,015,056	\$ -	\$ 1,015,056
St. Francis Xavier Corp. Fixed Equity Fund	-	2,190,577	-	2,190,577
St. Francis Xavier Corp. Treasury Money Market Fund	-	1,030,920	-	1,030,920
Catholic Foundation Long Term Fund	-	1,267,253	-	1,267,253
Catholic Foundation Treasury Money Market Fund	-	63,221	-	63,221
Assets Presented at Fair Value	<u>\$ -</u>	<u>\$ 5,567,027</u>	<u>\$ -</u>	<u>\$ 5,567,027</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

	2024			
	Level 1	Level 2	Level 3	Total
St. Francis Xavier Corp. Fixed Income Fund	\$ -	\$ 994,211	\$ -	\$ 994,211
St. Francis Xavier Corp. Fixed Equity Fund	-	2,087,685	-	2,087,685
St. Francis Xavier Corp. Treasury Money Market Fund	-	1,242,555	-	1,242,555
Catholic Foundation Long Term Fund	-	1,150,483	-	1,150,483
Catholic Foundation Treasury Money Market Fund	-	60,453	-	60,453
Assets Presented at Fair Value	<u>\$ -</u>	<u>\$ 5,535,387</u>	<u>\$ -</u>	<u>\$ 5,535,387</u>

The fair value of the investment in the fixed income fund, the equity fund, the long term fund, and the treasury money market fund has been estimated using the net asset value per share of the fund as determined by the fund administrator. The funds are valued on a daily basis. Equities and mutual funds are valued at the last sales price before year end.

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

	2025	2024
Interest and Dividends	\$ 70,348	\$ 77,506
Realized and Unrealized Gains on Investments	436,684	428,903
Total Investment Return	<u>\$ 507,032</u>	<u>\$ 506,409</u>

NOTE 5 PLEDGES RECEIVABLE

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

	2025	2024
Total Pledges Receivable	<u>\$ 64,808</u>	<u>\$ 72,308</u>

Catholic Charities considers all pledges receivable to be collectible. All payments on pledges receivable at June 30, 2025 are expected to be received during the year ended June 30, 2026.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 6 FURNITURE AND EQUIPMENT

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

	2025	2024
Furniture and Equipment	\$ 24,783	\$ 23,878
Less: Accumulated Depreciation	(17,612)	(15,114)
Net Furniture and Equipment	\$ 7,171	\$ 8,764

Total depreciation expense was \$2,675 and \$2,069 for the years ended June 30, 2025 and 2024, respectively.

NOTE 7 CONTRIBUTED NONFINANCIAL ASSETS

For the years ended June 30, contributed nonfinancial assets recognized within the statements of activities included:

	2025	2024
Household Items, Equipment, and Clothing	\$ 7,130	\$ 4,797
Inventory and Prepaid Expenses	925	925
Total Contributed Nonfinancial Assets	\$ 8,055	\$ 5,722

Catholic Charities recognized contributed nonfinancial assets within revenues and support, including contributed inventory and prepaid expenses, household items, equipment and clothing, and miscellaneous items. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Catholic Charities received donated inventory and prepaid expenses during the year ended June 30, 2025. The inventory and prepaid expenses will be used to provide grants and direct assistance to individuals in need. Catholic Charities estimated the fair value of the donated inventory and prepaid expenses on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Contributed household items, equipment and clothing, and miscellaneous items were used to provide grants and direct assistance to individuals in need. In valuing household items, equipment and clothing, and miscellaneous items, Catholic Charities estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Additionally, Catholic Charities receives a significant amount of contributed time that does not meet the recognition criteria for contributed professional services. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying statements of activities.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 8 FUNCTIONAL CLASSIFICATION OF EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Catholic Charities allocates its natural expense categories on the basis of estimates of time and effort.

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

	2025			Total
	Program Services	Management and General	Fundraising	
Salaries and Wages	\$ 1,714,354	\$ 79,882	\$ 6,459	\$ 1,800,695
Personnel Benefits	625,540	31,627	2,519	659,686
Other Personnel Costs	86,370	-	-	86,370
Purchased Services	535,483	114,144	-	649,627
Rent	134,923	-	-	134,923
Utilities and Maintenance	1,292	-	-	1,292
Office	72,895	-	-	72,895
Grants and Direct Assistance	297,069	-	-	297,069
Other	14,483	-	-	14,483
Cost of Direct Benefit to Donors	-	-	31,634	31,634
Total Expenses by Function	<u>3,482,409</u>	<u>225,653</u>	<u>40,612</u>	<u>3,748,674</u>
Less: Expenses Included with Revenues on the Statements of Activities:				
Cost of Direct Benefit to Donors	-	-	(31,634)	(31,634)
Total Expenses Included in the Expenses Section on the Statements of Activities	<u>\$ 3,482,409</u>	<u>\$ 225,653</u>	<u>\$ 8,978</u>	<u>\$ 3,717,040</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 8 FUNCTIONAL CLASSIFICATION OF EXPENSES (CONTINUED)

	2024			
	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 1,701,493	\$ 65,671	\$ 6,144	\$ 1,773,308
Personnel Benefits	601,765	21,060	1,641	624,466
Other Personnel Costs	60,685	-	-	60,685
Purchased Services	447,745	113,808	-	561,553
Rent	135,863	-	-	135,863
Utilities and Maintenance	1,525	-	-	1,525
Office	74,660	-	-	74,660
Grants and Direct Assistance	175,480	-	-	175,480
Other	113,951	-	-	113,951
Cost of Direct Benefit to Donors	-	-	25,364	25,364
Total Expenses by Function	<u>3,313,167</u>	<u>200,539</u>	<u>33,149</u>	<u>3,546,855</u>
Less: Expenses Included with Revenues on the Statements of Activities:				
Cost of Direct Benefit to Donors	-	-	(25,364)	(25,364)
Total Expenses Included in the Expenses Section on the Statements of Activities	<u>\$ 3,313,167</u>	<u>\$ 200,539</u>	<u>\$ 7,785</u>	<u>\$ 3,521,491</u>

NOTE 9 INTERDIOCESAN TRANSACTIONS

Catholic Charities was a party to various transactions with other diocesan corporations during the years ended June 30, 2025 and 2024. Total revenues and support in the form of donations and grants from other diocesan corporations were \$1,701,401 and \$1,508,727 for the years ended June 30, 2025 and 2024, respectively. The revenue from interdiocesan transactions constitutes a substantial portion of the Catholic Charities' total revenues for the years ended June 30, 2025 and 2024. Total expenses paid to other diocesan corporations were \$905,593 and \$823,338 for the years ended June 30, 2025 and 2024, respectively, and relates to occupancy and administrative and support services.

NOTE 10 RETIREMENT PLAN

Catholic Charities participates in the Catholic Diocese of Green Bay Employees' Retirement Plan. The defined contribution retirement plan covers most lay employees. The vesting period of the plan is six months. Contributions are 9% of an employee's wages and are made each pay period. Retirement plan expense was \$159,110 and \$155,231 for the years ended June 30, 2025 and 2024, respectively.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 11 NET ASSETS WITH DONOR RESTRICTIONS

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

	2025	2024
Subject to Expenditure for Specified Purpose:		
Hispanic Outreach and Family Strengthening	\$ 32,216	\$ 33,379
Resettlement and Immigration	398,061	329,591
Deaf and Visually Impaired	81,425	188,908
Budget Counseling	6,418	31,849
Adoption and Birth Parent Services	1,026,414	971,652
Farm Grants	58,889	63,964
New Life Fund	154,926	141,360
Prentice Memorial Fund	277,561	257,051
Other Donor-Restricted Purposes	171,924	101,567
Subject to the Passage of Time:		
Contributions Receivable that are not Restricted by Donors, but which are Unavailable for Expenditure Until Due	64,808	72,308
Endowments:		
Subject to Organization's Endowment Spending Policy and Appropriation:		
Investment in Perpetuity	25,000	25,000
Total Net Assets with Donor Restrictions	\$ 2,297,642	\$ 2,216,629

From time-to-time, certain donor restricted endowment fund may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Organization has interpreted the Uniform Prudent Management of Institutional Funds Act to permit spending from underwater endowments in accordance with prudent measures required under law.

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

	2025	2024
Expiration of Time Restrictions	\$ 70,858	\$ 106,158
Satisfaction of Purpose Restrictions:		
Programs and Initiatives	331,280	254,398
Total Net Assets Released from Donor Restrictions	\$ 402,138	\$ 360,556

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 12 OPERATING LEASES

Catholic Charities leases its office space at various locations. All leases are accounted for as operating leases. Expense on the operating leases was \$134,923 and \$135,863 for the years ended June 30, 2025 and 2024, respectively.

NOTE 13 COMMITMENTS AND CONTINGENCIES

Financial awards from federal, state, and local governments in the form of grants are subject to special audit. Such audits could result in claims against the Catholic Charities for disallowed costs or noncompliance with grantor restrictions. Catholic Charities did not refund any money under these provisions during the years ended June 30, 2025 and 2024. At June 30, 2025 and 2024 no provision has been made for any liabilities that may arise from such audits.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
DETAIL OF OPERATIONS
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

	CC - Green Bay	CC - Fox Cities	CC - Marinette	Government Contracts and Grants	Total
REVENUES AND SUPPORT					
Bishop's Appeal Grant	\$ 1,022,550	\$ 145,217	\$ 147,267	\$ -	\$ 1,315,034
Contracts and Grants	-	-	-	550,736	550,736
United Way:					
Without Donor Restrictions	6,793	50,805	-	-	57,598
With Donor Restrictions	14,250	49,108	-	-	63,358
Contributions of Cash and Other Financial					
Assets:					
Without Donor Restrictions	262,317	26,685	9,970	-	298,972
With Donor Restrictions	220,262	-	12,500	-	232,762
Contributions of Nonfinancial Assets	8,055	-	-	-	8,055
Fees for Services	337,987	70,967	12,452	-	421,406
Fundraising, Net:					
Without Donor Restrictions	172,533	-	-	-	172,533
Other	2,865	-	-	-	2,865
Total Revenues and Support	2,047,612	342,782	182,189	550,736	3,123,319
TOTAL EXPENSES	<u>(2,476,173)</u>	<u>(479,241)</u>	<u>(210,890)</u>	<u>(550,736)</u>	<u>(3,717,040)</u>
REVENUES AND SUPPORT IN EXCESS (DEFICIT) OF EXPENSES	(428,561)	(136,459)	(28,701)	-	(593,721)
OTHER CHANGE IN NET ASSETS					
Investment Return	479,689	27,343	-	-	507,032
CHANGE IN NET ASSETS	<u>\$ 51,128</u>	<u>\$ (109,116)</u>	<u>\$ (28,701)</u>	<u>\$ -</u>	<u>\$ (86,689)</u>

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
DETAIL OF EXPENSES
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

	CC - Green Bay	CC - Fox Cities	CC - Marinette	Government Contracts and Grants	Total
Salaries and Wages	\$ 1,143,021	\$ 278,458	\$ 108,360	\$ 270,856	\$ 1,800,695
Payroll Taxes	80,616	19,568	7,696	20,947	128,827
Fringe Benefits	334,041	84,940	35,239	76,639	530,859
Other Insurance	8,320	1,906	1,095	-	11,321
Conferences and Conventions	25,960	1,431	53	7,169	34,613
Recruitment	4,668	-	-	-	4,668
Auto and Travel	35,478	4,418	2,270	4,993	47,159
Professional Fees	43,794	-	-	-	43,794
Advertising and Promotion	33,082	824	850	-	34,756
Instructional Materials and Supplies	564	-	-	2,053	2,617
Computer Service Fees	26,107	-	-	1,670	27,777
Rent	93,219	15,091	16,548	10,065	134,923
Utilities and Maintenance	-	-	1,292	-	1,292
Dues and Subscriptions	10,868	2,734	787	170	14,559
Telephone	11,319	6,555	4,918	1,932	24,724
Office Supplies	3,245	372	195	286	4,098
Postage	5,441	73	-	82	5,596
Printing	16,803	183	187	215	17,388
Equipment Rental	2,975	356	524	-	3,855
Depreciation	1,882	-	793	-	2,675
Purchased Services	391,606	52,767	30,083	54,836	529,292
Donations	93,352	-	-	-	93,352
Direct Client Assistance	96,662	9,565	-	97,490	203,717
Meeting Expense	13,150	-	-	1,333	14,483
Total	\$ 2,476,173	\$ 479,241	\$ 210,890	\$ 550,736	\$ 3,717,040



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Wisconsin *Provider Agency Audit Guide*, the financial statements of Catholic Charities of the Diocese of Green Bay, Inc., which comprise the statement of financial position as of June 30, 2025, 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 January 16, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Charities of the Diocese of Green Bay, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catholic Charities of the Diocese of Green Bay, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Catholic Charities of the Diocese of Green Bay, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Charities of the Diocese of Green Bay, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the Wisconsin *Provider Agency Audit Guide* and which are described in the accompanying schedule of findings and questioned costs as item 2025-001.

Catholic Charities of the Diocese of Green Bay, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Catholic Charities of the Diocese of Green Bay, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Catholic Charities of the Diocese of Green Bay, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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



CliftonLarsonAllen LLP

Oshkosh, Wisconsin
January 16, 2026

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

Federal Grantor/Pass-Through Grantor Programs Expenditures	Federal Assistance Listing Number	Amount
<u>U.S. Department of Health and Human Services</u>		
Passed through Wisconsin Department of Children and Family Services:		
Refugee and Entrant Assistance	93.566	\$ 305,122
Passed through Wisconsin Trust Account Foundation, Inc.:		
Afghanistan Supplemental Appropriation Act	93.566	<u>72,081</u>
Subtotal for ALN 93.566		<u>377,203</u>
Passed through United States Conference of Catholic Bishops:		
Preferred Communities Program	93.576	<u>25,635</u>
Total U.S. Department of Health and Human Services		<u>402,838</u>
<u>U.S. Department of State</u>		
Passed through United States Conference of Catholic Bishops:		
Reception and Placement Program	19.510	<u>147,898</u>
Total Federal Assistance		<u>\$ 550,736</u>

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

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
JUNE 30, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state grant activity of Catholic Charities of the Diocese of Green Bay, Inc. under programs of the federal and state governments for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the *Provider Agency Audit Guide*, issued by the Wisconsin Department of Children and Families. Because the schedule presents only a selected portion of the operations of Catholic Charities of the Diocese of Green Bay, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Catholic Charities of the Diocese of Green Bay, Inc..

NOTE 14 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 15 INDIRECT COST ALLOCATION RATE

Catholic Charities of the Diocese of Green Bay, Inc. has elected to apply the 10% de minimis cost rate to awards for the year ended June 30, 2025.

CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF REVENUE AND ALLOWABLE COSTS BY CONTRACT (PAAG GRANTS)
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

		USCC Grant	USCC Ukrainian Preferred Communities	WISTAF Afghan Immigration Legal Contract	Total Program Services
PUBLIC SUPPORT					
Contracts and Grants	\$	147,898	25,635	72,081	\$ 550,736
EXPENSES					
Salaries and Related Expenses:					
Salaries and Wages	153,968	61,556	10,311	45,021	270,856
Personnel Benefits	66,291	19,419	4,376	14,669	104,755
Total Salaries and Related Expenses	220,259	80,975	14,687	59,690	375,611
Purchased Services	33,249	14,682	3,128	7,500	58,559
Travel Expenses	2,474	471	22	2,026	4,993
Occupancy	4,832	2,259	447	2,527	10,065
Office	1,167	1,121	59	338	2,685
Direct Assistance	41,808	48,390	7,292	-	97,490
Meetings and Workshops	1,333	-	-	-	1,333
Total Expenses	305,122	147,898	25,635	72,081	550,736
NET REVENUE/EXPENSES	\$	\$	\$	\$	\$
	-	-	-	-	-

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2025**

Section I – Summary of the Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
3. Noncompliance material to basic financial statements noted? _____ yes X no

Vendor Contracts

1. Any audit findings disclosed that are required to be reported in accordance with *Provider Agency Audit Guide*? X yes _____ no

Identification of Major Wisconsin Department of Children and Families Programs

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

Section II – Financial Statement Findings

None reported

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section III – Provider Agency Audit Guide Findings

2025 – 001

Federal agency: Department of Health and Human Services

Federal program title: Refugee and Entrant Assistance

Assistance Listing Number: 93.566

Pass-Through Agency: Wisconsin Department of Children and Families

Pass-Through Number(s): Contract 437004-G24-0002317-000-01

Award Period: October 1, 2023 – September 30, 2025

Type of Finding:

- Material Weakness in Internal Control over Compliance and Material Noncompliance

Criteria or specific requirement: A signed form is required for any individual (referred to as the participant) enrolled in a Bureau of Refugee Programs (BRP)-funded program (referred to as the program) in the state of Wisconsin. The purpose of this form is to confirm the participant's acknowledgement of program enrollment, including documentation of the use of an interpreter, if applicable. The participant must complete and sign the form at the time of initial enrollment, and a representation of the agency administering the BRP-funded program (referred to as the agency) must then sign and upload a copy of the form into the Wisconsin Refugee Programs Database (WRPD) within ten (10) calendar days of the first program enrollment. This form covers enrollment into any programs(s) administered by the listed agency, even if those enrollment do not all take place on the signature date. A copy of this form may be given to the participant and must be uploaded into WRPD as described above.

Condition: Catholic Charities did not retain signed documentation to support participation agreement for services rendered.

Questioned costs: None noted

Context: CLA tested eligibility requirements to determine if Catholic Charities was adhering to the eligibility requirements described in the 2023-2025 Refugee and Entrant Assistant Program contract.

Cause: Catholic Charities did not retain signed Bureau of Refugee Participation (BRP) Forms for three participants.

Effect: Without signed BRP forms, there is no control in place for when individuals consented to enrollment, so individuals could be unknowingly enrolled in grant programs they are ineligible for. Not following eligibility requirements is considered a form of noncompliance with contract provisions.

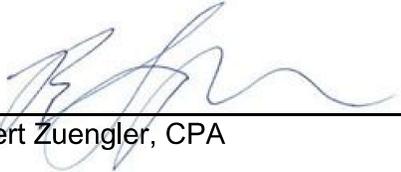
Repeat Finding: No

Recommendation: CLA recommends that Catholic Charities maintains organized eligibility records, including retaining participant documentation in a digital format for backup purposes.

Views of responsible officials: There is no disagreement with the audit finding.

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section IV – Other Issues

- | | | |
|----|---|--|
| 1. | Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. | Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned cost, material weakness (es), significant deficiencies, management letter comment, excess revenue, or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the <i>Provider Agency Audit Guide</i> : | |
| | a. Department of Children and Families | Yes |
| 3. | Was a management letter or other document conveying audit comments issued as a result of this audit? | No |
| 4. | Name and signature of Partner-in-Charge: | 

Robert Zuengler, CPA |
| 5. | Date of report | January 16, 2026 |

**CATHOLIC CHARITIES OF THE DIOCESE OF GREEN BAY, INC.
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025**

Finding No. 2025-001

Catholic Charities has implemented new record retention policies subsequent to year end and will follow these procedures going forward.



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