

Catholic Social Services of Fall River, Inc.

Uniform Financial Statements
and Supplemental Information
Year Ended June 30, 2021

*With Comparative Totals for
Year Ended June 30, 2020*



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Catholic Social Services of Fall River, Inc.
Fall River, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Social Services of Fall River, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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.

Auditors' 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 from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Social Services of Fall River, Inc. as of June 30, 2021, 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.

Other Matters

Other Information – Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Catholic Social Services of Fall River, Inc. taken as a whole. The accompanying UFR Organization Supplemental Information Schedule A and UFR Program Supplemental Information Schedule B, which are the responsibility of management, are presented for purposes of additional analysis as required by the Commonwealth of Massachusetts, Operational Services Division, and are not a required part of the basic financial statements. The information marked “unaudited” has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

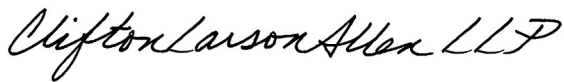
Report on Summarized Comparative Information

The June 30, 2020 summarized comparative information has been derived from Catholic Social Services of Fall River, Inc.’s 2020 financial statements and in our report dated January 11, 2021, we expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent in all material respects, with the audited financial statements from which it has been derived.

Board of Directors
Catholic Social Services of Fall River, Inc.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated, December 13, 2021, on our consideration of Catholic Social Services of Fall River, 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 results of that testing, and not to provide an opinion on the effectiveness of Catholic Social Services of Fall River, 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 Social Services of Fall River, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

New Bedford, Massachusetts
December 13, 2021

ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.

FEIN: 042106394

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2021
(BALANCE SHEET)

WITH COMPARATIVE TOTALS AS OF 6/30/2020

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	3,603,263				3,603,263	4,587,770
2 Accounts Receivable, Program Services	2,105,566				2,105,566	783,052
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	2,105,566				2,105,566	783,052
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	59,794				59,794	48,959
8 Other Accounts Receivable						
9 Other Current Assets	40,902				40,902	127,589
10 Short-Term Investments	782,467				782,467	602,844
11 TOTAL CURRENT ASSETS	6,591,992				6,591,992	6,150,214
12 Land, Buildings, and Equipment		2,577,847			2,577,847	2,406,430
13 Accumulated Depreciation		(1,328,354)			(1,328,354)	(1,245,980)
14 Net Land, Buildings and Equipment		1,249,493			1,249,493	1,160,450
15 Long-Term Investments						
16 Other Assets						
17 Due From Other Funds						
18 TOTAL ASSETS	6,591,992	1,249,493			7,841,485	7,310,664
LIABILITIES AND NET ASSETS						
19 Accounts Payable	250,125				250,125	261,413
20 Subcontract Payable						
21 Accrued Expenses	524,816				524,816	378,392
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue	143,999				143,999	71,550
25 Other Current Liabilities	2,356				2,356	2,356
26 TOTAL CURRENT LIABILITIES	921,296				921,296	713,711
27 Long-Term Notes & Mortgage Payable	155,650				155,650	155,650
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	1,076,946				1,076,946	869,361
NET ASSETS						
31 Without Donor Restrictions	4,896,600	1,249,493			6,146,093	5,591,436
32 With Donor Restrictions	618,446				618,446	849,867
33						
34 TOTAL NET ASSETS	5,515,046	1,249,493			6,764,539	6,441,303
35 TOTAL LIABILITIES AND NET ASSETS	6,591,992	1,249,493			7,841,485	7,310,664

See Accompanying Notes to the Financial Statements

ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FAL

FEIN: 042106394

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2021 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2020

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,915,279	38,480		1,953,759	1,549,750
2 In-Kind Contributions	1,495,628			1,495,628	945,313
3 Grants	4,286,886	63,073		4,349,959	4,295,918
4 Program Service Fees	5,541,130			5,541,130	4,414,181
5 Federated Fundraising Organization Allocation	42,727	6,651		49,378	60,540
6 Investment Revenue	179,623			179,623	37,621
7 Revenue from Commercial Products & Services					
8 Other	23,784			23,784	41,229
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	273,089	(273,089)			
11 Satisfaction of Equipment Acquisition Restrictions	66,536	(66,536)			
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	13,824,682	(231,421)		13,593,261	11,344,552
EXPENSES AND LOSSES					
14 Administration (Management & General)	2,912,641			2,912,641	2,331,831
15 Fundraising	30,000			30,000	
16 Total Program Services	10,327,384			10,327,384	8,805,778
17 TOTAL EXPENSES	13,270,025			13,270,025	11,137,609
18 Losses					
19 TOTAL EXPENSES AND LOSSES	13,270,025			13,270,025	11,137,609
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	554,657	(231,421)		323,236	206,943
25 NET ASSETS AT BEGINNING OF YEAR	5,591,436	849,867		6,441,303	6,234,360
26 NET ASSETS AT END OF YEAR	6,146,093	618,446		6,764,539	6,441,303

See Accompanying Notes to Financial Statements

ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC **FEIN:** 042106394

Statement of Functional Expenses for the Year Ended: 06/30/2021

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
	<hr/>	<hr/>	<hr/>	<hr/>
1. Employee Compensation & Related Expenses	<u>5,548,620</u>	<u>1,280,502</u>	<hr/>	<u>4,268,118</u>
2. Occupancy	<u>4,665,243</u>	<u>1,097,271</u>	<hr/>	<u>3,567,972</u>
3. Other Program / Operating Expense	<u>837,908</u>	<u>2,608</u>	<hr/>	<u>835,300</u>
4. Subcontract Expense	<u>30,000</u>	<hr/>	<u>30,000</u>	<hr/>
5. Direct Administrative Expense	<u>541,118</u>	<u>350,602</u>	<hr/>	<u>190,516</u>
6. Other Expenses	<u>1,477,672</u>	<u>135,627</u>	<hr/>	<u>1,342,045</u>
7. Depreciation of Buildings and Equipment	<u>169,464</u>	<u>46,031</u>	<hr/>	<u>123,433</u>
8. TOTAL EXPENSES	<u>13,270,025</u>	<u>2,912,641</u>	<u>30,000</u>	<u>10,327,384</u>

See Accompanying Notes to Financial Statements

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ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC **FEIN:** 042106394

Statement of Functional Expenses for the Year Ended: 06/30/21

	<u>PROGRAM #</u>	<u>PROGRAM #</u>	<u>PROGRAM #</u>	<u>PROGRAM #</u>	<u>PROGRAM #</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>3a</u>	<u>5</u>
1. Employee Compensation & Related Expenses	<u>174,141</u>	<u>390,611</u>	<u>1,631,819</u>	<u>265,736</u>	<u>1,301,082</u>
2. Occupancy	<u>1,400</u>		<u>2,632,959</u>	<u>23,925</u>	<u>205,152</u>
3. Other Program / Operating Expense	<u>475,909</u>	<u>4,128</u>	<u>40,501</u>	<u>12,842</u>	<u>246,908</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>7,123</u>	<u>32,900</u>	<u>77,471</u>	<u>9,299</u>	<u>40,970</u>
6. Other Expenses	<u>319,356</u>	<u>346,300</u>	<u>496,438</u>	<u>3,660</u>	<u>48,741</u>
7. Depreciation of Buildings and Equipment	<u>8,056</u>		<u>29,941</u>	<u>825</u>	<u>69,391</u>
8. TOTAL EXPENSES	<u>985,985</u>	<u>773,939</u>	<u>4,909,129</u>	<u>316,287</u>	<u>1,912,244</u>

See Accompanying Notes to Financial Statements

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ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC **FEIN:** 042106394

Statement of Functional Expenses for the Year Ended: 06/30/21

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>6</u>	<u>7</u>	<u>9</u>	<u>10</u>	<u>11</u>
1. Employee Compensation & Related Expenses	<u>35,878</u>	<u>196,285</u>	<u>4,417</u>	<u>83,618</u>	<u>105,556</u>
2. Occupancy		<u>80,455</u>	<u>69,921</u>		<u>119,272</u>
3. Other Program / Operating Expense	<u>134</u>	<u>21,137</u>		<u>1,095</u>	
4. Subcontract Expense					
5. Direct Administrative Expense	<u>1,231</u>	<u>20,114</u>		<u>1,342</u>	
6. Other Expenses	<u>79,931</u>	<u>35,072</u>		<u>440</u>	<u>12,000</u>
7. Depreciation of Buildings and Equipment		<u>14,761</u>	<u>459</u>		
8. TOTAL EXPENSES	<u>117,174</u>	<u>367,824</u>	<u>74,797</u>	<u>86,495</u>	<u>236,828</u>

See Accompanying Notes to Financial Statements

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ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC **FEIN:** 042106394

Statement of Functional Expenses for the Year Ended: 06/30/21

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>12</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
1. Employee Compensation & Related Expenses	<u>78,975</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2. Occupancy	<u>434,888</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
3. Other Program / Operating Expense	<u>32,646</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4. Subcontract Expense	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. Direct Administrative Expense	<u>66</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
6. Other Expenses	<u>107</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
7. Depreciation of Buildings and Equipment	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
8. TOTAL EXPENSES	<u>546,682</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2021

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	<u>323,236</u>
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	<u>169,464</u>
3 Losses	<u>710</u>
4 Increase/Decrease in Net Accounts Receivable	<u>(1,322,514)</u>
5 Increase/Decrease in Prepaid Expenses	<u>(10,835)</u>
6 Increase/Decrease in Contributions Receivable	<u></u>
7 Increase/Decrease in Accounts Payable	<u>(11,288)</u>
8 Increase/Decrease in Accrued Expenses	<u>146,424</u>
9 Increase/Decrease in Deferred Revenue	<u>72,449</u>
10 Increase/Decrease in Subcontract Payable	<u></u>
11 Contributions Restricted for Long-Term Investment	<u></u>
12 Net Unrealized and Realized Gains on Long-Term Investments	<u>(168,120)</u>
13 Other Cash Used in/Provided by Operating Activities	<u>4,770</u>
14 Net Cash Provided by/(used in) Operating Activities	<u>(795,704)</u>
Cash Flows from Investing Activities:	
15 Insurance Proceeds	<u></u>
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	<u>(177,600)</u>
17 Proceeds from Sale(s) of Investments	<u></u>
18 Purchase(s) of Investments	<u>(11,503)</u>
19 Purchase(s) of Assets Restricted To Long-Term Investment	<u></u>
20 Other Investing Activities	<u>300</u>
21 Net Cash Provided by/(used in) Investing Activities	<u>(188,803)</u>
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	<u></u>
23 Investment in Term Endowment	<u></u>
24 Investment in Plant (Land Bldgs. & Equip.)	<u></u>
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	<u></u>
26 Interest and Dividends Restricted for Reinvestment	<u></u>
27 Payments on Notes Payable	<u></u>
28 Payments on Long-Term Debt	<u></u>
29 Other Finance Payments/Receipts	<u></u>
30 Net Cash Provided by/(used in) Financing Activities	<u></u>

See Accompanying Notes to the Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2021

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(984,507)</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>4,587,770</u>
33	Cash and Cash Equivalents at End of Year	<u><u>3,603,263</u></u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	_____
35	Cash Paid During the Year for Taxes/Other	_____

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	_____
37	Other Noncash Investing and Financing Activities	_____
38	DONATED VEHICLES	<u>81,916</u>
39	_____	_____
40	_____	_____

See Accompanying Notes to the Financial Statements

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE A - ORGANIZATION AND NATURE OF OPERATIONS

Nature of Organization

Catholic Social Services of Fall River, Inc. (CSS) is a not-for-profit corporation whose purpose is to develop, provide, and promote programs that strengthen families and individuals and ensure services to those who are marginalized and who may be victims of injustice. Its diverse program base was created to respond to the specialized needs of communities within the Roman Catholic Diocese of Fall River including New Bedford, Fall River, Taunton, Attleboro and the Cape and Islands communities.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of Accounting

The financial statements of CSS have been prepared using the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

Basis of Presentation

Financial statement presentation follows the recommendations of Financial Accounting Standards Board (FASB). Under those standards, CSS reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the two net asset categories follows:

Without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of CSS. The Board of Directors may be designated net assets without restrictions for specific purposes.

With donor restrictions – Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature and those restrictions will be met by actions of CSS or by the passage of time. Other donor restrictions are perpetual in nature where by the donor has stipulated the funds be maintained in perpetuity. For the year ended June 30, 2021, there were no net assets with donor restrictions required to be held in perpetuity.

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.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, CSS considers all highly liquid investments, with an original maturity of three months or less to be cash equivalents. Money market funds included in the investment portfolio are reported as investments in the accompanying statement of financial position and are not considered cash equivalents.

Accounts and Grants Receivable

Accounts and grants receivables are presented net of allowance for doubtful accounts. CSS periodically evaluates the balances in the various aging categories as well as the status of significant past-due accounts to determine the need for an allowance. If it is probable accounts are uncollectible, they are charged to operations and an allowance is established when management makes such a determination.

CSS does not have a policy to accrue interest or to require collateral or other security to secure accounts and grants receivable.

Management has determined that an allowance for doubtful accounts was not warranted for the year ended June 30, 2021.

Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. If unconditional promises to give are material and expected to be collected in future years, the pledges receivable will be recorded at the present value for estimated future cash flows. Conditional pledges are recorded as revenue once the condition has been met. At June 30, 2021, there were no pledges receivable.

A pledge receivable is considered past due if payment has not been received within pledge terms.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the fair market value at the date of the gift. Leasehold improvements, vehicles, furniture and equipment are being depreciated using the straight-line method over the estimated useful lives of the assets or lease term in the event of leasehold improvements. CSS capitalizes fixed asset purchases or donations equal to or greater than \$2,000 per unit that has a useful life of more than one year.

Depreciation is computed using the straight-line method over the estimated useful lives as follows:

	<u>Years</u>
Building	40
Equipment	5
Vehicles	5
Leasehold improvements	10

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment (continued)

Management evaluates the recoverability of the investment in long-lived assets on an on-going basis and recognizes any impairment in the year of determination. Long-lived assets were reviewed for impairment as of June 30, 2021 and in the opinion of management, there were no impairments.

Investments

CSS reports investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the accompanying statement of activities. Investment return is presented net of investment fees.

CSS accounts for its investments using accounting standards set by FASB which establish a consistent framework for measuring fair value and expands the related disclosure requirements. The standards establish a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority ("Level 1") to unadjusted quoted prices in active markets to identical assets and liabilities, and gives the lowest priority ("Level 3") to unobservable inputs.

Donated Goods, Services and Facilities

CSS records the value of donated goods, services and facilities received at fair market value at the date of donation in accordance with the recommendations of FASB. In March 2021, 2 vehicles with an estimated fair value of \$81,916 were donated to CSS.

Donated services are recognized as contributions in accordance with FASB if the services (a) create or enhance nonfinancial assets or (b) require specialized skill, are performed by people with those skills, and would otherwise be purchased by CSS. Volunteers provided assistance throughout the year that is not recognized as contributions in the financial statements since the recognition criterion under accounting standards were not met.

Income Taxes

CSS is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service and Chapter 180 of the Commonwealth of Massachusetts as other than a private foundation. Accordingly, no provisions for federal and state income taxes have been made in the accompanying financial statements.

CSS is subject to the provisions of FASB's Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, as it relates to accounting and reporting for uncertainty in income taxes. Because of CSS's general tax-exempt status, management believes ASC Topic 740 has not had, and is not anticipated to have, a material impact on CSS's financial statements.

Advertising Costs

CSS expenses advertising as incurred. The advertising expense for 2021 was \$4,495.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (continued)

Expense Allocation

Direct identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of CSS.

Employee compensation and related expenses are 1) charged to each employee's assigned program or allocated to multiple programs based on time and effort and 2) compensation for employees not assigned to a program are charged to general and administration.

Occupancy expenses are charged to the identifiable program or to general and administration for the 3 administrative locations.

Depreciation - based on specific identification of an asset to a specific program or to general and administration.

Expenses are charged a specific program when known. Expenses that cannot be directly identified with a program are charged to general and administration.

Revenue Recognition

CSS has adopted Accounting Standards Update (ASU) No. 2018-08 Not-For-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605). The standard improves the usefulness and understandability of CSS's financial reporting.

Contributions and private foundation grant income are recognized when cash, securities, other asset, an unconditional promise to give or other notification of a beneficial interest has been received. Conditional promises to give, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

A significant portion of CSS's revenue is derived from cost reimbursable governmental contracts which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Revenue is recognized when CSS has incurred qualifying expenses in compliance with specific contract provisions. Funds received prior to incurring qualifying expenses are reported as deferred revenue in the statement of financial position. CSS recognized \$5,495,854 of revenue from governmental contracts for the year ended June 30, 2021.

During fiscal year 2021, CSS received an advanced payment of \$78,453 under a cost reimbursable government contract in which no expenses were incurred.

Additionally, there were \$71,550 unspent funds from an advanced payment of a cost reimbursement government contract received in fiscal year 2020. CSS incurred \$6,004 in expenses in fiscal year 2021 which reduced the unspent funds to \$65,546.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (continued)
Revenue Recognition (continued)

As of June 30, 2021, \$143,999 from both advanced payments has not been recognized as revenue because qualifying expenses had not been incurred and is reported as deferred revenue on the statement of financial position.

To determine revenue recognition for arrangements are within the scope of Accounting Standards Update (ASU) No. 2014-09, Revenues from Contracts with Customers (Topic 606), CSS performs the following 5 steps: 1) identify the contract with a customer; 2) identify the performance obligation in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligation in the contract; and 5) recognize revenue when CSS satisfies the performance obligation. Performance obligations are determined based on the nature of the services provided by CSS. Revenue that consists of performance obligations satisfied at a point in time is generally recognized when criteria for the contract have been achieved or when specific events have occurred and when there are no additional services related to that obligation.

Client fees for legal services and first time homebuyer classes are recognized as revenue at the time services or classes have been provided or taken place. CSS charged \$10,785 to immigration and first time homebuyer clients in fiscal year ending June 30, 2021.

Program client fees charged to housing clients are recognized as revenue on the day the fee is due. CSS charged \$33,941 to housing clients in fiscal year ending June 30, 2021.

Adoption fees are recognized as revenue when contract performance criteria have been met. CSS charged \$550 to 1 adoption client in fiscal year ending June 30, 2021.

Summarized Comparative Information

The financial statements contain prior year comparative information in total but not by net asset class and with no accompanying financial statement notes. Consequently, such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with CSS's financial statements for the year ended June 30, 2020 from which the summarized information was derived.

NOTE C - FAIR VALUE OF ASSETS

CSS uses the framework outlined in the Financial Accounting Standards Board's Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures* for measuring fair value that includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE C - FAIR VALUE OF ASSETS (continued)

The levels of the fair value hierarchy are as follows:

Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that CSS has the ability to access at the measurement date. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 - Inputs include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (i.e., interest rates, yield curves, etc.), and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

Level 3 - Unobservable inputs that reflect CSS's assumptions about the assumptions that market participants would use in pricing the asset or liability. CSS develops these inputs based on the best information available, including CSS's data.

The table below presents the balances of assets measured at fair value on a recurring basis, as of June 30, 2021 for CSS:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Stocks	\$ 552,458	\$ -	\$ -
Money market	148,569	-	-
Mutual funds	81,440	-	-
	<u>\$ 782,467</u>	<u>\$ -</u>	<u>\$ -</u>

The fair values of CSS's short-term investments are based on quoted market prices in active markets for identical assets and are classified within Level 1 in the fair value hierarchy.

NOTE D - INVESTMENTS

Investments accounted for as available for sale at June 30, 2021 are composed of the following:

	<u>Cost</u>	<u>Market</u>	<u>Cumulative Unrealized Gains</u>
Stocks	\$ 207,988	\$ 552,458	\$ 344,470
Money market	148,569	148,569	-
Mutual funds	66,421	81,440	15,019
	<u>\$ 422,978</u>	<u>\$ 782,467</u>	<u>\$ 359,489</u>

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE D – INVESTMENTS (continued)

The following tabulation summarizes the return on investments:

Dividends and interest	\$ 11,653
Net unrealized gain on investments	168,120
Investment fees	<u>(150)</u>
	<u>\$ 179,623</u>

NOTE E - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consists of amounts due from:

Federal, state and local government agencies	\$ 1,703,882
Local nonprofit organizations	400,898
Clients	<u>786</u>
	<u>\$ 2,105,566</u>

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment was comprised of the following at June 30, 2021:

Land	\$ 106,900
Building	162,500
Equipment	676,686
Leasehold improvements	1,167,546
Motor vehicles	<u>464,215</u>
	2,577,847
Less accumulated depreciation	<u>(1,328,354)</u>
	<u>\$ 1,249,493</u>

Total depreciation expense for the year ended June 30, 2021 is \$169,464.

NOTE G - OTHER ACCOUNTS RECEIVABLE

Other accounts receivable at June 30, 2021 consist of amounts due from the following organizations:

Community Action for Better Housing, Inc.	\$ 157,442
St. Dominic's Apartments, Inc.	<u>111,209</u>
	268,651
Less allowance for doubtful accounts	<u>(268,651)</u>
	<u>\$ 0</u>

These organizations and CSS are related entities through affiliation with the Roman Catholic Diocese of Fall River.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE G - OTHER ACCOUNTS RECEIVABLE (continued)

Though CSS has recorded an allowance which offsets these receivables in their entirety, CSS will continue efforts to collect from these entities.

NOTE H - OTHER CURRENT ASSETS

Other current assets at June 30, 2021 consist of the following amounts:

Due from a vendor	\$ 39,743
Trust Account	1,044
Due from an employee	<u>115</u>
	<u>\$ 40,902</u>

NOTE I - LONG TERM DEBT

As part of the merge of Market Ministries into CSS on July 1, 2010, CSS assumed an obligation with the City of New Bedford stemming from a Community Development Block Grant, which transferred to a note payable to CSS. The noninterest bearing note totaling \$155,650 was used to rehabilitate a building owned by Market Ministries. Ownership of the building transferred to CSS at the time of the merger with Market Ministries. CSS is obligated to repay the amount only upon the occurrence of a sale, lease, transfer or change in use of the property.

Since July 1, 2017, the building has been leased to a third party. This action triggered repayment of the note. However, the City of New Bedford issued a waiver indicating the city would not require repayment due to the leasing of the building.

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30, 2021:

Shelter operations	\$ 454,431
Direct client assistance	51,480
Client housing assistance	50,265
Program operations	54,724
Vehicle expenses	3,326
Mortgage assistance	<u>4,220</u>
	<u>\$ 618,446</u>

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE K - RELATED PARTY TRANSACTIONS

The following related party transactions with the Roman Catholic Diocese of Fall River are included in the audited financial statements for June 30, 2021:

Financial support	\$ 1,181,483
Donated facilities	947,120
Amounts paid to the Diocese for:	
Employee benefits	295,519
Property and vehicle insurance	67,694
Administrative fee	2,135

CSS is an organization of the Roman Catholic Diocese of Fall River.

NOTE L - IN-KIND CONTRIBUTIONS

For the year ended June 30, 2021, CSS received the following in-kind donations:

- \$453,407 in food donations from the Greater Boston Foodbank.
- Free use of space as a tenant-at-will from the Roman Catholic Diocese of Fall River totaling \$947,120 which was determined based on comparable market value rates.
- Free use of space as a tenant-at-will from the Taunton Housing Authority totaling \$13,185 which was determined based on comparable market value rates.
- Vehicles with a fair value totaling \$81,916 from a local auto dealership.

NOTE M - PENSION PLAN

As an organization of the Roman Catholic Diocese of Fall River, CSS's employees were eligible to participate in the Diocese's defined contribution plan. The plan was suspended on January 1, 2016. Through this date, employees who had worked a minimum of twenty hours per week, were employed at least twelve months prior to the enrollment date and were at least twenty-one years of age were eligible to participate. Since the plan was suspended, participants can no longer make contributions to plan. CSS continues to make contributions each month to sustain the plan at a rate of 3% of each participating employee's annual 2015 salary.

For the year ended June 30, 2021, CSS contributed \$56,680 to the employee benefit plan.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE N - CONCENTRATION OF CREDIT RISK

For the year ended June 30, 2021, CSS received \$5,317,524 and \$4,035,679 of total contract revenue from four government entities and one non-for-profit entity, respectively. Contract revenue from these sources represents approximately 74.04% of total revenue and support. Amounts due from these entities totals \$761,498 or approximately 98.17% of accounts receivable at June 30, 2021.

CSS maintains its cash deposits at a local financial institution insured by the Federal Deposit Insurance Corporation (FDIC) and Depositors Insurance Fund (DIF). CSS has not experienced any losses in such accounts and management believes they are not exposed to any significant credit risk. CSS's cash deposits were fully insured at June 30, 2021.

NOTE O - SURPLUS REVENUE RETENTION (Unaudited)

The Operational Services Division of the Commonwealth of Massachusetts (OSD) regulates nonprofit contractors' ability to retain a net surplus under regulation 808 CMR 1.00 Compliance, Reporting and Auditing for Human and Social Services. Under the regulation, a nonprofit provider is allowed to retain an annual net surplus of up to 20% of gross revenues derived from contracts with the Commonwealth of Massachusetts associated with services provided. Surpluses may be used for any of the contractor's established charitable purposes, provided that no portion of the surplus may be used for any non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted. OSD shall be responsible for determining the amount of the surplus that may be retained by each contractor in any given year and may determine whether any excess surplus shall be used to reduce future prices or be recouped. CSS's surplus in the current year did not exceed the 20% allowable amount; therefore, no liability has been recorded at June 30, 2021.

NOTE P - CONTINGENCIES

On November 5, 2018, CSS received a summons and complaint related to a fire at an apartment rented by CSS. On December 9, 2019, the case was dismissed.

In October 2019, a discrimination complaint was filed against CSS with the Massachusetts Commission Against Discrimination. In September 2020, the complaint was dismissed due to insufficient evidence to support the complaint.

In March 2020, the World Health Organization declared the spread Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses and communities. Specific to CSS, COVID-19 has impacted various parts of its 2021 operations and financial results including increased expenditures for cleaning services, cleaning and disinfectant products, personal protective equipment, limiting number of clients in each homeless shelter and elimination and/or reduction of certain program services. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as events are still developing.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE Q - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

CSS's financial assets available within one year of the balance sheet date to meet cash needs for general expenditure are as follows:

Cash	\$ 2,981,358
Accounts receivable	2,105,566
Other receivables	<u>39,858</u>
Total	<u>\$ 5,126,782</u>

As part of CSS's liquidity management, CSS has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. None of the financial assets noted above are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

NOTE R - SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 13, 2021, the date that the financial statements were available to be issued. No events occurring subsequent to year-end requiring disclosure or adjustment to the financial statements were noted as of December 13, 2021.

SUPPLEMENTARY INFORMATION

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	1,915,279	1,377,153		538,126
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind	1,495,628	857,240		638,388
4R Total Contributions and In-Kind	3,410,907	2,234,393		1,176,514
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	4,286,886	3,807		4,283,079
7R Total Grants	4,286,886	3,807		4,283,079
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(ODC)	1,892,234	XXXXXXXXXX	XXXXXXXXXX	1,892,234
28R POS Subcontract	74,945	XXXXXXXXXX	XXXXXXXXXX	74,945
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS	1,625,793	XXXXXXXXXX	XXXXXXXXXX	1,625,793
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government	1,532,277	XXXXXXXXXX	XXXXXXXXXX	1,532,277
33R Direct Federal Grants/Contracts	370,605	XXXXXXXXXX	XXXXXXXXXX	370,605
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources	45,276	XXXXXXXXXX	XXXXXXXXXX	45,276
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	5,541,130	XXXXXXXXXX	XXXXXXXXXX	5,541,130
44R Federated Fundraising	42,727			42,727
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	179,623	179,623		
48R Other Revenue	23,784	13,879		9,905
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program	273,089			273,089
51R Released Net Assets-Equipment	66,536	61,674		4,862
52R Released Net Assets-Time				
53R TOTAL REVENUE	13,824,682	2,493,376		11,331,306
54R TOTAL EXPENSE = 56E	13,270,025	775,374	36,629	12,458,022
55R OPERATING RESULTS	554,657	1,718,002	(36,629)	(1,126,716)

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1E Total Direct Prog.Staff FTE/Exp 101-138	87.54	3,643,452	XXXX	XXXXXXXXXX
2E Chief Executive Officer - FTE/Exp.	1.00	141,539	1.00	141,539
3E Chief Financial Officer - FTE/Exp.	1.00	98,654	1.00	98,654
4E Actgng/Clerical/Support FTE/Expense	10.80	513,373	10.80	513,373
5E Admin Maint/House-Grndskeeping FTE/Exp	6.00	202,993	6.00	202,993
6E Total Admin Employee FTE/Expense 410	18.80	966,559	18.80	966,559
7E Commercial Products & Svcs/Mkting FTE/Exp			XXXX	XXXXXXXXXX
8E Total FTE/Salary/Wages	106.34	4,600,011	18.80	966,559
9E Payroll Taxes 150		522,216		127,164
10E Fringe Benefits 151		295,519		131,753
11E Accrual Adjustments		130,874		65,026
12E Total Employee Compensation & Rel. Exp.		5,548,620		1,280,502
13E Facility and Prog. Equip.Expenses 301, 390		2,457,036		2,457,036
14E Facility & Prog. Equip. Depreciation 301		63,606		29,468
15E Facility Operation/Maint./Furn.390		1,190,759		281,922
16E Facility General Liability Insurance 390		56,413		40,025
17E Total Occupancy		3,767,814		351,415
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXXX	XXXXXXXXXX
21E Subcontracted Direct Care 206			XXXXXXXXXX	XXXXXXXXXX
22E Staff Training 204		9,561		175
23E Staff Mileage / Travel 205		12,456		2,433
24E Meals 207		210,470		210,470
25E Client Transportation 208		25	XXXXXXXXXX	25
26E Vehicle Expenses 208		42,171		42,171
27E Vehicle Depreciation 208		33,856		33,856
28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXXX	XXXXXXXXXX
29E Client Personal Allowances 211			XXXXXXXXXX	XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212			XXXXXXXXXX	XXXXXXXXXX
31E Direct Client Wages 214			XXXXXXXXXX	XXXXXXXXXX
32E Other Commercial Prod. & Svcs. 214				
33E Program Supplies & Materials 215		109,818	XXXXXXXXXX	XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense		1,477,672		135,627
36E Total Other Program Expense		1,896,029		138,235
37E Management Fees 410				
38E Fundraising Fees 410		30,000	XXXXXXXXXX	30,000
39E Legal Fees 410		17,535		17,535
40E Audit Fees 410		47,582		47,582
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		386,034		221,100
43E Leased Office/Program Office Equip.410,390		62,883		37,301
44E Office Equipment Depreciation 410		12,110		2,484
45E Admin. Vehicle Expenses 410		27,034		27,034
46E Admin. Vehicle Depreciation 410		14,079		14,079
47E Directors & Officers Insurance 410				
48E Program Support 216			XXXXXXXXXX	
49E Professional Insurance 410				
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		597,257		367,115
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(2,137,267)
53E Total Reimbursable & Fundraising Expense		11,809,720		36,629
54E Direct State/Federal Non-Reimbursable Expense		1,460,305		775,374
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		XXXXXXXXXX
56E TOTAL EXPENSE = 56R		13,270,025		775,374

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C SUSAN MAZZARELLA, CEO	141,539			
2C RUI ROSA, CFO	98,654			
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	1,948,747			

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)

NON-REIMBURSABLE EXPENSE DETAIL	FTE	Expense	FTE	Expense
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX
2N Direct Occupancy		961,035		775,324
3N Direct Other Program/Operating		453,407		453,407
4N Direct Subcontract Expense				XXXXXXXXXX
5N Direct Administrative Expense		50		50
6N Direct Other Expense				XXXXXXXXXX
7N Direct Depreciation		45,813		45,813
8N Total Direct Non-Reimbursable (must tie to 54E)		1,460,305		775,374
9N Total Direct and Allocated Non-Reimbursable (54E+55E)		1,460,305		775,374
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		8,283,552		2,493,376
11N Capital Budget Revenue Adjustments				XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(6,823,247)		(1,718,002)
Description of Admin (M&G) Direct Non-Reimbursable Exp.				XXXXXXXXXX

Catholic Social Services of Fall River, Inc.
UFR Line Reconciliations - Unaudited
04-2106394
6/30/2021

Schedule A:

Line 48R

Interest income	\$	5,746
Credit card cash back		1,597
Vendor refunds		701
Net loss on disposal of capital assets		(710)
Expense reimbursement - adoption		7,905
Vending machine		72
Other		8,473
	\$	<u>23,784</u>

Line 35E

Client assistance	\$	775,407
Program administrative fee		179,783
Food pantry groceries and supplies		178,471
Program expenses		35,612
Consultants and casual labor		128,810
Furnishings and appliances		51,722
Gift cards		27,741
Supplies		52,996
Meals		1,627
Stipends		3,000
Moving and storage		12,983
Employee gifts		23,945
Shredding services		1,080
Advertising		4,495
	\$	<u>1,477,672</u>

Line 42E

Telephone	\$	104,442
Computer expenses		117,034
Accounting		30,304
Office Supplies		20,490
Legal		5,650
Meals		1,449
Bank and finance fees		844
Contributions		51,920
Payroll processing		19,418
Postage		9,208
Dues and subscriptions		24,362
Printing		913
	\$	<u>386,034</u>

UFR Program Number: 1 Program Name: COMMUNITY SERVICES Description: COMMUNITY SERVICES Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: N/A Program Address: 1600 BAY STREET FALLRIVER MA 02724 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. For Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept. of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Rows 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Rows 1PS, 2PS, 3PS.

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

UFR Program Number: 2

Program Name: IMMIGRATION SERVICES

Description: IMMIGRANT LEGAL ASSISTANCE

Catalog of Federal Domestic Assistance #: 16.575 B

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 1600 BAY STREET

FALL RIVER MA 02724

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 35.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E, 1SS Enter defined unit of service:, 2SS Enter total unit capacity:, 3SS Publicly sponsored clients:, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings., 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets.

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt., POS SUBCONTRACT INFORMATION, State Dept, Payor Name, Payor's FEIN. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC, Comm. Of MA Surplus Rev. Retention Share.

PREPARER COMMENTS:

UFR Program Number: 3

Program Name: HOUSING SERVICES

Description: PERMANENT HOUSING AND SHELTERS

Catalog of Federal Domestic Assistance #: 14.267 B 14.231

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 1600 BAY STREET

FALL RIVER MA 02724

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

(Number/Street)

(City)

(State)

(Zipcode)

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-39S and 1SS-29S.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, NON-REIMBURSABLE EXPENSE DETAIL, Description. Includes rows for 1C-5C and 1N-12N.

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, POS SUBCONTRACT INFORMATION. Includes rows for 1SDC-5SDC and 1PS-3PS.

PREPARER COMMENTS:

UFR Program Number: 3a

Program Name: SAMARITAN HOUSE

Description: HOMELESS SHELTER

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 59 INGELL STREET

TAUNTON MA 02780

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 112.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-39S revenue items and 1E-58E expense items.

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, POS SUBCONTRACT INFORMATION. Includes sub-contractor names, FEIN, and payor information.

PREPARER COMMENTS:

UFR Program Number: 5 Program Name: SISTER ROSE Description: HOMELESS SHELTERS Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: 27 Program Address: 73 DIVISION STREET NEW BEDFORD MA 02744 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 112.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept.of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept.of Early Educ. & Care (EEC)-Contract, 21R Dept.of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS
1SS Enter defined unit of service: BED DAY
2SS Enter total unit capacity: 28,045
3SS Publicly sponsored clients:
4SS OSD's Program Privately sponsored clients:
5SS Performance Report (D-1 Free Care clients:
6SS Internet filing system Total:
7SS suspended for FY '08 filings.
MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID -11 Characters MMARS Code
1C OGD 4092500003 O 2839 X
2C X
3C X
4C X
5C X
POS SUBCONTRACT INFORMATION
State Dept Payor Name Payor's FEIN
1PS
2PS
3PS
Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

UNDUP # # service units
Clients delivered 24,904
52E Admin (M&G) Reporting Center Allocation 412,415 %
53E Total Reimbursable Expense 2,278,846 %
54E Direct State/Federal Non-Reimbursable Expense 45,813 %
55E Allocation of State/Fed Non-Reimbursable Expense
56E TOTAL EXPENSE 2,324,659 %
57E TOTAL REVENUE = 53R 1,900,453 %
58E OPERATING RESULTS (424,206)
CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)
NON-REIMBURSABLE EXPENSE DETAIL
Description
1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation 45,813
8N Total Direct Non-Reimbursable (Tie to 54E) 45,813
9N Total Direct and Allocated Non-Reimb. (54E+55E) 45,813
10N Eligible Non-Reimbursable Exp. Revenue Offsets 220,371
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets (174,558)

UFR Program Number: 6

Program Name: EMERGENCY SOLUTIONS

Description: RAPID RE-HOUSING AND HOMELESS PREVENTION

Catalog of Federal Domestic Assistance #: 14.231 B

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 1600 BAY STREET

FALL RIVER MA 02724

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 35.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING_# hours/yr = 1.00 FTE: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-39S and 1SS-29S.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), POS SUBCONTRACT INFORMATION (State Dept, Payor Name, Payor's FEIN).

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, NON-REIMBURSABLE EXPENSE DETAIL (1N-12N), Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

UFR Program Number: 7 Program Name: KILIAN'S HOUSE Description: HOMELESS SHELTER Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: 27 Program Address: 306 ASHLEY BOULEVARD NEW BEDFORD MA 02746 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 112.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-39S and 1SS-29S.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), POS SUBCONTRACT INFORMATION (State Dept, Payor Name, Payor's FEIN), SUBCONTRACTED DIRECT CARE EXPENSE DETAIL (Subcontractor Name, FEIN, Expense Amt).

Table with columns: NON-REIMBURSABLE EXPENSE DETAIL, Description. Includes rows 1N-12N and a note: (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

UFR Program Number: 9

Program Name: SISTER ROSE TRANSITIONAL

Description: TRANSITIONAL HOUSING

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 27 PENNIMAN STREET

NEW BEDFORD MA 02740

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 5.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-39S and 1SS-29S.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), POS SUBCONTRACT INFORMATION (State Dept, Payor Name, Payor's FEIN).

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL (Subcontractor Name, FEIN, Expense Amt).

Table with columns: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, NON-REIMBURSABLE EXPENSE DETAIL (1N-12N), Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

UFR Program Number: 10 Program Name: HOUSING COUNSELING Description: HOUSING COUNSELING Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: 27 Program Address: 238 BONNEY STREET NEW BEDFORD MA 02744 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING_# hours/yr = 1.00 FTE: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS
1SS Enter defined unit of service:
2SS Enter total unit capacity:
3SS Publicly sponsored clients:
4SS OSD's Program Privately sponsored clients:
5SS Performance Report (D-1 Free Care clients:
6SS Internet filing system Total:
7SS suspended for FY '08 filings.

UNDUP # # service units
Clients delivered
52E Admin (M&G) Reporting Center Allocation
53E Total Reimbursable Expense
54E Direct State/Federal Non-Reimbursable Expense
55E Allocation of State/Fed Non-Reimbursable Expense
56E TOTAL EXPENSE
57E TOTAL REVENUE = 53R
58E OPERATING RESULTS
CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID -11 Characters MMARS Code
1C
2C
3C
4C
5C
POS SUBCONTRACT INFORMATION
State Dept Payor Name Payor's FEIN
1PS
2PS
3PS
Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL
Description
1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to 54E)
9N Total Direct and Allocated Non-Reimb. (54E+55E)
10N Eligible Non-Reimbursable Exp. Revenue Offsets
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

UFR Program Number: 11 Program Name: DHCD ESG CARES Description: DHCD ESG CARES Catalog of Federal Domestic Assistance #: 14.231 B
http://www.cfda.gov/default.htm
*Program Type: N/A Program Address: 1600 BAY STREET FALL RIVER MA 02724 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40):

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING_# hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services (DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS
15S Enter defined unit of service:
25S Enter total unit capacity:
35S Publicly sponsored clients:
45S OSD's Program Privately sponsored clients:
55S Performance Report (D-1 Free Care clients:
65S Internet filing system) Total:
75S suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID -11 Characters MMARS Code
1C
2C
3C
4C
5C
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt.
1SDC
2SDC
3SDC
4SDC
5SDC
POS SUBCONTRACT INFORMATION
State Dept Payor Name Payor's FEIN
1PS
2PS
3PS
Comm. Of MA Surplus Rev. Retention Share

UNDUP # # service units
Clients delivered
52E Admin (M&G) Reporting Center Allocation 52,331
53E Total Reimbursable Expense 289,159
54E Direct State/Federal Non-Reimbursable Expense
55E Allocation of State/Fed Non-Reimbursable Expense
56E TOTAL EXPENSE 289,159
57E TOTAL REVENUE = 53R 403,632
58E OPERATING RESULTS 114,473
CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL
Description
1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
8N Total Direct Non-Reimbursable (Tie to 54E)
9N Total Direct and Allocated Non-Reimb. (54E+55E)
10N Eligible Non-Reimbursable Exp. Revenue Offsets
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS: OCD ALLOWED PRIOR YEAR'S EXPENSES TO BE REIMBURSED IN FY 2021

UFR Program Number: 12

Program Name: DHCD WINTER RESPONSE

Description: DHCD WINTER RESPONSE

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27

Program Address: 37 PARAMOUNT DRIVE

RAYNHAM MA 02767

Weeks operated during audit period (e.g., 52): 26.00

operating hours/week (e.g., 40): 112.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING_# hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-39S and 1SS-29S.

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Includes MASSACHUSETTS CONTRACT INFORMATION and POS SUBCONTRACT INFORMATION.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Includes SUBCONTRACTED DIRECT CARE EXPENSE DETAIL.

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, Description. Includes NON-REIMBURSABLE EXPENSE DETAIL and CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

SUPPLEMENTARY UNIFORM GUIDANCE INFORMATION

Catholic Social Services Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Program Title	Assistance Listing Number	Pass-Through Grantor	Agency or Pass-Through Number	Federal Expenditures
<i>U.S Department of Housing and Urban Development</i>				
Continuum of Care Program	14.267	N/A	N/A	\$ 256,643
		City of New Bedford	Various	675,685
		City of Fall River	Various	516,700
		<i>Total AL #14.267</i>		<u>1,449,028</u>
Housing Counseling Assistance Program	14.169	N/A	N/A	<u>39,666</u>
Emergency Solutions Grant	14.231	MA Department of Housing & Community Development	Various	458,111
		City of Fall River	Various	40,010
		City of New Bedford	Various	214,696
		<i>Total AL #14.231</i>		<u>712,817</u>
Community Development Block Grant	14.218	City of New Bedford	CDBG-CV2	<u>56,098</u>
<i>Subtotal U.S. Department of Housing and Urban Development</i>				<u>2,257,609</u>
<i>U.S. Department of Homeland Security</i>				
Emergency Food and Shelter National	97.024	N/A	N/A	<u>74,296</u>
<i>Subtotal U.S. Department of Homeland Security</i>				<u>74,296</u>
<i>U.S Department of Agriculture</i>				
Emergency Food Assistance Program Cluster	10.569	Greater Boston Food Bank	None	<u>36,291</u>
<i>Subtotal U.S. Department of Agriculture</i>				<u>36,291</u>
<i>U.S. Department of Justice</i>				
Crime Victim Assistance	16.575	MA Office for Victim Assistance	N/A	<u>90,628</u>
<i>Subtotal U.S. Department of Justice</i>				<u>90,628</u>
TOTAL FEDERAL AWARDS				<u><u>\$ 2,458,824</u></u>

The accompanying notes are an integral part of the Schedule of Federal Awards.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2021

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of Catholic Social Services of Fall River, Inc. (CSS) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of CSS, it is not intended to and does not present the financial position, changes in net assets or cash flows of CSS.

B. Summary of Significant Accounting Policies

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

CSS has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



**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***

Board of Directors
Catholic Social Services of Fall River, Inc.
Fall River, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Social Services of Fall River, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Catholic Social Services of Fall River, Inc.'s internal control over financial reporting (internal control) as a basis for determining 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 Social Services of Fall River, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Catholic Social Services of Fall River, Inc.'s internal control.

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

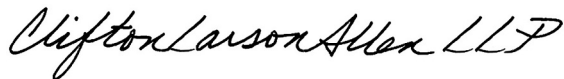
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catholic Social Services of Fall River, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.



CliftonLarsonAllen LLP

New Bedford, Massachusetts
December 13, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Catholic Social Services of Fall River, Inc.
Fall River, Massachusetts

Report on Compliance for Each Major Federal Program

We have audited Catholic Social Services of Fall River, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Catholic Social Services of Fall River, Inc.'s major federal programs for the year ended June 30, 2021. Catholic Social Services of Fall River, Inc.'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Catholic Social Services of Fall River, Inc.'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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Social Services of Fall River, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Catholic Social Services of Fall River, Inc. 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, 2021.

Report on Internal Control over Compliance

Management of Catholic Social Services of Fall River, Inc. 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 Social Services of Fall River, Inc.'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 the Uniform Guidance, 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 Social Services of Fall River, Inc.'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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

New Bedford, Massachusetts
December 13, 2021

**CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2021**

Section I — Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over Financial Reporting:

- Material weakness(es) identified? _____yes X no
- Significant deficiencies identified that are not considered to be material weakness(es)? _____yes X none reported

Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal Control over Major Programs:

- Material weakness(es) identified? _____yes X no
- Significant deficiencies identified that are not considered to be material weakness(es)? _____yes X none reported

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

Any audit findings disclosed that are to be reported in accordance with 2 CFR 200.516(a)? _____yes X no

Identification of major programs:

Cluster CFDA Number(s)

Name of Federal Program or Cluster

14.267

Continuum of Care

Dollar threshold used to distinguish Between type A and type B programs: \$750,000

Auditee qualified as low-risk? X yes _____no

**CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II — Financial Statement Findings

Current Year

None

Section III — Findings and Questioned Costs - Major Federal Programs

Current Year

None

Section IV — Prior Year Findings

There were no findings in the prior year that were required to be reported.

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