

Catholic Social Services of Fall River, Inc.

Uniform Financial Statements
and Supplemental Information
Year Ended June 30, 2020

*With Comparative Totals for
Year Ended June 30, 2019*



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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, 2020, 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, 2020, 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.

Emphasis of Matter

As described in Note B, the Organization adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), and ASU 2018-08, *Accounting Guidance for Contributions Received and Made*. Our opinion is not modified with respect to these matters.

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.

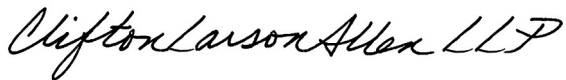
Report on Summarized Comparative Information

The June 30, 2019 summarized comparative information has been derived from Catholic Social Services of Fall River, Inc.’s 2019 financial statements and in our report dated November 6, 2019, 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, 2019, 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, January 11, 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
January 11, 2021

ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.

FEIN: 042106394

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2020
(BALANCE SHEET)

WITH COMPARATIVE TOTALS AS OF 6/30/2019

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	4,587,770				4,587,770	3,975,994
2 Accounts Receivable, Program Services	783,052				783,052	970,342
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	783,052				783,052	970,342
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	48,959				48,959	57,546
8 Other Accounts Receivable						
9 Other Current Assets	127,589				127,589	141,782
10 Short-Term Investments	602,844				602,844	565,223
11 TOTAL CURRENT ASSETS	6,150,214				6,150,214	5,710,887
12 Land, Buildings, and Equipment		2,406,430			2,406,430	2,457,729
13 Accumulated Depreciation		(1,245,980)			(1,245,980)	(1,140,595)
14 Net Land, Buildings and Equipment		1,160,450			1,160,450	1,317,134
15 Long-Term Investments						
16 Other Assets						
17 Due From Other Funds						
18 TOTAL ASSETS	6,150,214	1,160,450			7,310,664	7,028,021
LIABILITIES AND NET ASSETS						
19 Accounts Payable	261,413				261,413	240,422
20 Subcontract Payable						
21 Accrued Expenses	378,392				378,392	335,670
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue	71,550				71,550	59,563
25 Other Current Liabilities	2,356				2,356	2,356
26 TOTAL CURRENT LIABILITIES	713,711				713,711	638,011
27 Long-Term Notes & Mortgage Payable	155,650				155,650	155,650
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	869,361				869,361	793,661
NET ASSETS						
31 Without Donor Restrictions	4,430,986	1,160,450			5,591,436	5,576,659
32 With Donor Restrictions	849,867				849,867	657,701
33						
34 TOTAL NET ASSETS	5,280,853	1,160,450			6,441,303	6,234,360
35 TOTAL LIABILITIES AND NET ASSETS	6,150,214	1,160,450			7,310,664	7,028,021

See Accompanying Notes to the Financial Statements

ORGANIZATION : CATHOLIC SOCIAL SERVICES OF FAL

FEIN: 042106394

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2020 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2019

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,333,256	216,494		1,549,750	1,389,124
2 In-Kind Contributions	945,313			945,313	935,955
3 Grants	4,295,918			4,295,918	4,191,190
4 Program Service Fees	4,414,181			4,414,181	4,328,015
5 Federated Fundraising Organization Allocation	60,540			60,540	70,400
6 Investment Revenue	37,621			37,621	64,420
7 Revenue from Commercial Products & Services					
8 Other	41,229			41,229	120,797
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	24,328	(24,328)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	11,152,386	192,166		11,344,552	11,099,901
EXPENSES AND LOSSES					
14 Administration (Management & General)	2,331,831			2,331,831	2,320,984
15 Fundraising					
16 Total Program Services	8,805,778			8,805,778	8,242,349
17 TOTAL EXPENSES	11,137,609			11,137,609	10,563,333
18 Losses					
19 TOTAL EXPENSES AND LOSSES	11,137,609			11,137,609	10,563,333
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	14,777	192,166		206,943	536,568
25 NET ASSETS AT BEGINNING OF YEAR	5,576,659	657,701		6,234,360	5,697,792
26 NET ASSETS AT END OF YEAR	5,591,436	849,867		6,441,303	6,234,360

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2020

	SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING
	TOTAL ALL PROGRAMS		
1. Employee Compensation & Related Expenses	5,237,861	1,179,707	4,058,154
2. Occupancy	3,806,601	800,202	3,006,399
3. Other Program / Operating Expense	679,020	17,037	661,983
4. Subcontract Expense			
5. Direct Administrative Expense	418,529	246,627	171,902
6. Other Expenses	809,009	40,434	768,575
7. Depreciation of Buildings and Equipment	186,589	47,824	138,765
8. TOTAL EXPENSES	11,137,609	2,331,831	8,805,778

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: 06/30/20

	<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>202,618</u>	<u>339,331</u>	<u>1,584,567</u>	<u>287,405</u>	<u>1,248,254</u>
2. Occupancy	<u>737</u>		<u>2,476,658</u>	<u>111,501</u>	<u>262,594</u>
3. Other Program / Operating Expense	<u>259,672</u>	<u>10,665</u>	<u>98,975</u>	<u>27,824</u>	<u>241,433</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>10,677</u>	<u>23,175</u>	<u>94,506</u>	<u>7,104</u>	<u>22,498</u>
6. Other Expenses	<u>127,452</u>	<u>78,756</u>	<u>437,500</u>	<u>424</u>	<u>21,868</u>
7. Depreciation of Buildings and Equipment	<u>6,388</u>	<u>1,516</u>	<u>32,508</u>	<u>1,063</u>	<u>75,600</u>
8. TOTAL EXPENSES	<u>607,544</u>	<u>453,443</u>	<u>4,724,714</u>	<u>435,321</u>	<u>1,872,247</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: 06/30/20

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>6</u>	<u>7</u>	<u>9</u>	<u>10</u>	<u></u>
1. Employee Compensation & Related Expenses	<u>30,535</u>	<u>278,695</u>	<u>5,260</u>	<u>81,489</u>	<u></u>
2. Occupancy	<u></u>	<u>100,716</u>	<u>54,193</u>	<u></u>	<u></u>
3. Other Program / Operating Expense	<u>261</u>	<u>19,084</u>	<u>2,000</u>	<u>2,069</u>	<u></u>
4. Subcontract Expense	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
5. Direct Administrative Expense	<u>573</u>	<u>10,853</u>	<u></u>	<u>2,516</u>	<u></u>
6. Other Expenses	<u>50,278</u>	<u>49,042</u>	<u></u>	<u>3,255</u>	<u></u>
7. Depreciation of Buildings and Equipment	<u></u>	<u>21,231</u>	<u>459</u>	<u></u>	<u></u>
8. TOTAL EXPENSES	<u>81,647</u>	<u>479,621</u>	<u>61,912</u>	<u>89,329</u>	<u></u>

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2020

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	206,943
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	186,589
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	187,290
5 Increase/Decrease in Prepaid Expenses	8,587
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	20,991
8 Increase/Decrease in Accrued Expenses	42,722
9 Increase/Decrease in Deferred Revenue	11,987
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(25,489)
13 Other Cash Used in/Provided by Operating Activities	10,433
14 Net Cash Provided by/(used in) Operating Activities	650,053
Cash Flows from Investing Activities:	
15 Insurance Proceeds	12,353
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(38,499)
17 Proceeds from Sale(s) of Investments	
18 Purchase(s) of Investments	(12,131)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(38,277)
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2020

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>611,776</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>3,975,994</u>
33	Cash and Cash Equivalents at End of Year	<u><u>4,587,770</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	_____	_____
39	_____	_____
40	_____	_____

See Accompanying Notes to the Financial Statements

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020, 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, 2020

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, 2020.

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, 2020, 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, 2020

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, 2020 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.

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 2020 was \$16,584.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.

During fiscal year 2020, CSS received an advanced payment of \$77,841 under a cost reimbursable government contract. As of June 30, 2020, \$71,550 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 CSS determines 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

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

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.

Program client fees charged to housing clients are recognized as revenue on the day the fee is due.

Adoption fees are recognized as revenue when contract performance criteria have been met.

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, 2019 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.

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).

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

NOTE C - FAIR VALUE OF ASSETS (continued)

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, 2020 for CSS:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Stocks	\$ 403,515	\$ -	\$ -
Money market	140,016	-	-
Mutual funds	<u>59,313</u>	<u>-</u>	<u>-</u>
	<u>\$ 602,844</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, 2020 are composed of the following:

	<u>Cost</u>	<u>Market</u>	<u>Cumulative Unrealized Gains</u>
Stocks	\$ 207,988	\$ 403,515	\$ 195,527
Money market	140,016	140,016	-
Mutual funds	<u>63,471</u>	<u>59,313</u>	<u>(4,158)</u>
	<u>\$ 399,528</u>	<u>\$ 602,844</u>	<u>\$ 191,369</u>

The following tabulation summarizes the return on investments:

Dividends and interest	\$ 12,282
Net unrealized gain on investments	25,489
Investment fees	<u>(150)</u>
	<u>\$ 37,621</u>

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

NOTE E - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 consists of amounts due from:

Federal, state and local government agencies	\$ 400,070
Local nonprofit organizations	<u>382,982</u>
	<u>\$ 783,052</u>

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment was comprised of the following at June 30, 2020:

Land	\$ 106,900
Building	162,500
Equipment	662,939
Leasehold improvements	1,149,716
Motor vehicles	<u>324,375</u>
	2,406,430
Less accumulated depreciation	<u>(1,245,980)</u>
	<u>\$ 1,160,450</u>

Total depreciation expense for the year ended June 30, 2020 is \$186,589.

NOTE G - OTHER ACCOUNTS RECEIVABLE

Other accounts receivable at June 30, 2020 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.

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

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

NOTE H - OTHER CURRENT ASSETS

Other current assets at June 30, 2020 consist of the following amounts:

Due from the Roman Catholic Diocese of Fall River	\$ 122,015
Due from a vendor	227
Trust Account	1,044
Due from an employee	4,303
	<u>\$ 127,589</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, 2020:

Shelter operations	\$ 578,888
Direct client assistance	95,987
Capital asset acquisition	63,000
Client housing assistance	50,265
Program operations	57,507
Mortgage assistance	4,220
	<u>\$ 849,867</u>

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020:

Due from	\$ 122,015
Financial support	1,158,356
Donated facilities	681,619
Reimbursement for expenses on behalf of the Diocese	31,694
Amounts paid to the Diocese for:	
Employee benefits	268,308
Property and vehicle insurance	68,707
Administrative fee	4,281

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

NOTE L - IN-KIND CONTRIBUTIONS

For the year ended June 30, 2020, CSS received the following in-kind donations:

- \$237,794 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 \$681,619 which was determined based on comparable market value rates.
- Free use of space as a tenant-at-will from the Taunton Housing Authority totaling \$25,900 which was determined based on comparable market value rates.

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, 2020, CSS contributed \$45,456 to the employee benefit plan.

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE N - CONCENTRATION OF CREDIT RISK

For the year ended June 30, 2020, CSS received \$4,215,521 and \$3,910,245 of total contract revenue from four government entities and one non-for-profit entity, respectively. Contract revenue from these sources represents approximately 76.39% of total revenue and support. Amounts due from these entities totals \$761,498 or approximately 97.25% of accounts receivable at June 30, 2020.

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, 2020.

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, 2020.

NOTE P - CONTINGENCIES

On November 5, 2018, CSS received a summons and complaint related to a fire at an apartment rented by CSS. Subsequent to the financial statement date, the matter was resolved and there was no liability to CSS.

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 is having significant effects on global markets, supply chains, businesses and communities. Specific to CSS, COVID-19 has impacted various parts of its 2020 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, 2020

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	\$ 3,737,903
Accounts receivable	783,052
Other receivables	<u>126,545</u>
Total	<u>\$ 4,647,500</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 January 11, 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 January 11, 2021.

NOTE S - CHANGE IN ACCOUNTING POLICY

In 2020, CSS adopted Accounting Standards Update (ASU) No. 2014-09, Revenues from Contracts with Customers (Topic 606). This standard requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services using the modified retrospective method. There was no impact on the current year financial statements as a result.

Additionally, CSS adopted ASU No. 2018-08, Accounting Guidance for Contributions Received and Made. This standard was issued to clarify accounting guidance for contributions received and contributions made. The amendments to this ASU assist entities in 1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) with the scope of Topic 958 Not-for-Profit Entities, or as an exchange (reciprocal transactions) subject to other guidance and 2) determining whether the contribution is conditional. The financial statements reflect the application of ASU No. 2018-08 beginning July 1, 2019. This guidance does not require prior period results to be restated. The implementation of this standard results in no change on the current year financial statements.

SUPPLEMENTARY INFORMATION

ORGANIZATION: CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2020 FEIN: 042106394

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	1,333,256	1,120,412		212,844
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXXX	XXXXXXXXXXXX	
3R Private In-Kind	945,313	555,017		390,296
4R Total Contributions and In-Kind	2,278,569	1,675,429		603,140
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	4,295,918			4,295,918
7R Total Grants	4,295,918			4,295,918
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXXXX	XXXXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXXXX	XXXXXXXXXXXX	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXXX	XXXXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXXX	XXXXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXXX	XXXXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX	
27R Div. of Housing & Community Develop(OC)	1,877,971	XXXXXXXXXXXX	XXXXXXXXXXXX	1,877,971
28R POS Subcontract	70,776	XXXXXXXXXXXX	XXXXXXXXXXXX	70,776
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX	
30R Mass State Agency Non - POS	561,981	XXXXXXXXXXXX	XXXXXXXXXXXX	561,981
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXXXX	XXXXXXXXXXXX	
32R Non-Mass. State/Local Government	1,467,879	XXXXXXXXXXXX	XXXXXXXXXXXX	1,467,879
33R Direct Federal Grants/Contracts	368,093	XXXXXXXXXXXX	XXXXXXXXXXXX	368,093
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX	
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX	
38R Client Resources	67,481	XXXXXXXXXXXX	XXXXXXXXXXXX	67,481
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXXX	XXXXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX	
43R Total Assistance and Fees	4,414,181	XXXXXXXXXXXX	XXXXXXXXXXXX	4,414,181
44R Federated Fundraising	60,540			60,540
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	37,621	37,621		
48R Other Revenue	41,229	37,240		3,989
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX			
50R Released Net Assets-Program	24,328			24,328
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R TOTAL REVENUE	11,152,386	1,750,290		9,402,096
54R TOTAL EXPENSE = 56E	11,137,609	556,592		10,581,017
55R OPERATING RESULTS	14,777	1,193,698		(1,178,921)

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
1E Total Direct Prog.Staff FTE/Exp 101-138	90.70	3,522,264	XXXX	XXXX
2E Chief Executive Officer - FTE/Exp.	1.00	130,000	1.00	130,000
3E Chief Financial Officer - FTE/Exp.	1.00	89,519	1.00	89,519
4E Accting/Clerical/Support FTE/Expense	10.60	502,245	10.60	502,245
5E Admin Maint/House-Grndskeeping FTE/Exp	6.00	208,348	6.00	208,348
6E Total Admin Employee FTE/Expense 410	18.60	930,112	18.60	930,112
7E Commercial Products & Svs/Mkting FTE/Exp				
8E Total FTE/Salary/Wages	109.30	4,452,376	18.60	930,112
9E Payroll Taxes 150		477,677		119,841
10E Fringe Benefits 151		273,276		116,316
11E Accrual Adjustments		34,532		13,438
12E Total Employee Compensation & Rel. Exp.	5,237,861	1,179,707		4,058,154
13E Facility and Prog. Equip.Expenses 301, 390		2,143,960		2,143,960
14E Facility & Prog. Equip. Depreciation 301		62,123	30,725	31,398
15E Facility Operation/Maint./Furn.390		899,221	203,843	695,378
16E Facility General Liability Insurance 390		55,901	41,342	14,559
17E Total Occupancy	3,161,205	275,910		2,885,295
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		12,739	2,963	9,776
23E Staff Mileage / Travel 205		45,383	14,074	31,309
24E Meals 207		198,971		198,971
25E Client Transportation 208		6,444	XXXXXXXXXX	6,444
26E Vehicle Expenses 208		55,593		55,593
27E Vehicle Depreciation 208		32,061		32,061
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. & Svs. 214				
33E Program Supplies & Materials 215		122,096	XXXXXXXXXX	122,096
34E Non Charitable Expenses				
35E Other Expense		809,009	40,434	768,575
36E Total Other Program Expense	1,282,296	57,471		1,224,825
37E Management Fees 410				XXXXXXXXXX
38E Fundraising Fees 410			XXXXXXXXXX	XXXXXXXXXX
39E Legal Fees 410				XXXXXXXXXX
40E Audit Fees 410		38,626	38,626	XXXXXXXXXX
41E Management Consultant 410				XXXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		336,129	175,052	161,077
43E Leased Office/Program Office Equip.410,390		20,541	9,716	10,825
44E Office Equipment Depreciation 410		18,093	1,860	16,233
45E Admin. Vehicle Expenses 410		21,658	21,658	XXXXXXXXXX
46E Admin. Vehicle Depreciation 410		15,239	15,239	XXXXXXXXXX
47E Directors & Officers Insurance 410				XXXXXXXXXX
48E Program Support 216			XXXXXXXXXX	
49E Professional Insurance 410				
50E Working Capital Interest 410				
51E Total Direct Administrative Expense	450,286	262,151		188,135
52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXXXX	(1,775,239)		1,775,239
53E Total Reimbursable & Fundraising Expense	10,131,648			10,131,648
54E Direct State/Federal Non-Reimbursable Expense	1,005,961		556,592	449,369
55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXXXXX			
56E TOTAL EXPENSE = 56R	11,137,609	556,592		10,581,017

NON-REIMBURSABLE EXPENSE DETAIL

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	130,000			
2C RUI ROSA, VP OF FINANCE & ADMINISTRATION	89,519			
3C				
4C				
5C				
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	1,897,273			

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

1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX	
2N Direct Occupancy	707,519	555,017	XXXXXXXXXX	152,502
3N Direct Other Program/Operating	237,794		XXXXXXXXXX	237,794
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense	1,575	1,575	XXXXXXXXXX	
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation	59,073		XXXXXXXXXX	59,073
8N Total Direct Non-Reimbursable (must tie to 54E)	1,005,961	556,592	XXXXXXXXXX	449,369
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	1,005,961	556,592	XXXXXXXXXX	449,369
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	6,738,205	1,750,290	XXXXXXXXXX	4,987,915
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(5,732,244)	(1,193,698)	XXXXXXXXXX	(4,538,546)
Description of Admin (M&G) Direct Non-Reimbursable Exp.				

Catholic Social Services of Fall River, Inc.
UFR Line Reconciliations - Unaudited
04-2106394
6/30/2020

Schedule A:

Line 48R

Interest income	\$	26,487
Credit card cash back		1,439
Service fees		5,000
Book fees		3,866
Gain on disposal of capital asset		3,760
Rental income		439
Laundry income		118
Other		120
	\$	<u>41,229</u>

Line 35E

Client assistance	\$	353,612
Program administrative fee		232,938
Food pantry groceries and supplies		90,523
Program expenses		66,561
Consultants and casual labor		12,492
Supplies		5,958
Meals		7,119
Other		13,161
Employee gifts		8,981
Shredding services		1,080
Advertising		16,584
	\$	<u>809,009</u>

Line 42E

Telephone	\$	96,471
Computer expenses		95,537
Office Supplies		18,669
Consultants		7,669
Legal		20,236
Other		694
Contributions		27,635
Payroll processing		19,304
Postage		10,522
Dues and subscriptions		35,653
Printing		3,739
	\$	<u>336,129</u>

UFR Program Number: 1 Program Name: COMMUNITY SERVICES Description: COMMUNITY SERVICES Catalog of Federal Domestic Assistance #: B
*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): 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(OCDD), 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
51E Total Direct Administrative Expense
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
NON-REIMBURSABLE EXPENSE DETAIL
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

POS SUBCONTRACT INFORMATION
State Dept Payor Name Payor's FEIN
1PS
2PS
3PS
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt.
1SDC
2SDC
3SDC
4SDC
5SDC

Comm. Of MA Surplus Rev. Retention Share
PREPARER COMMENTS:

UFR Program Number: 2 Program Name: IMMIGRATION SERVICES Description: 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, 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 (DTAWEL), 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(OCDD), 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 table with columns: Enter defined unit of service, Enter total unit capacity, Undup # Clients, # service units delivered. Rows include 1SS, 2SS, 3SS, 4SS, 5SS, 6SS, 7SS.

MASSACHUSETTS CONTRACT INFORMATION and NON-REIMBURSABLE EXPENSE DETAIL tables. Includes columns for Dept, Contract ID, MMARS Code, Description, and Expense Amt. Rows include 1C, 2C, 3C, 4C, 5C, 1N, 2N, 3N, 4N, 5N, 6N, 7N, 8N, 9N, 10N, 11N, 12N.

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: 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): 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 (DTAWEL), 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(OCDD), 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 table with columns: Enter defined unit of service, Enter total unit capacity, Undup # Clients, # service units delivered. Includes rows for Publicly sponsored clients, Privately sponsored clients, Free Care clients, and Total.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Includes rows 1C through 5C.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Includes rows 1SDC through 5SDC.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Includes rows 1PS through 3PS.

COMM. OF MA SURPLUS REV. RETENTION SHARE table with columns: Description, Amount. Includes rows 1N through 12N.

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:

Program Address: 59 INGELL STREET (Number/Street)

TAUNTON (City)

MA 02780 (State) (Zipcode)

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, 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 (DTAWEL), 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 table with columns: 1SS Enter defined unit of service: BED, 2SS Enter total unit capacity: 6,040, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C, 2C, 3C, 4C, 5C

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

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

Comm. Of MA Surplus Rev. Retention Share (306.743)

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Undup # Clients, # service units delivered, 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: Description, 1N Direct Employee Compensation & Related Exp., 2N DONATED FACILITIES, 3N, 4N, 5N, 6N, 7N, 8N, 9N, 10N, 11N, 12N

UFR Program Number: 5 Program Name: SISTER ROSE Description: HOMELESS SHELTER Catalog of Federal Domestic Assistance #: 14.231 B 97.024
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, 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 (DTAWEL), 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(OCDD), 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 table with columns: 1SS Enter defined unit of service: BED, 2SS Enter total unit capacity: 30,680, Undup # Clients, # service units delivered, Publicly sponsored clients, Privately sponsored clients, Free Care clients, Total: 27,660

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C, 2C, 3C, 4C, 5C

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

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

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

PREPARER COMMENTS:

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. 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 (DTAWEL), 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 table with columns: Enter defined unit of service: HOUSEHOLD, Enter total unit capacity: 60, Publicly sponsored clients, Privately sponsored clients, Free Care clients, Total: 26. Includes Undup # Clients and # service units delivered.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Includes 1C, 2C, 3C, 4C, 5C.

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

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

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

PREPARER COMMENTS:

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 (Number/Street)

NEW BEDFORD (City)

MA 02746 (State) (Zipcode)

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, 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 (DTAWEL), 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(OCDD), 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 offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 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 table with columns: 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.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code.

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

POS SUBCONTRACT INFORMATION table with columns: 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, 51E Total Direct Administrative Expense, 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. *

NON-REIMBURSABLE EXPENSE DETAIL table with columns: 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.

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: 1820, 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 (DTAWEL), 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(OCDD), 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
Enter defined unit of service: 1SS
Enter total unit capacity: 2SS
Publicly sponsored clients: 3SS
OSD's Program Privately sponsored clients: 4SS
Performance Report (D-1 Free Care clients: 5SS
Internet filing system) Total: 6SS
suspended for FY '08 filings. 7SS

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 N/A

Table with columns: 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Accting/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 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. *

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)

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:

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, 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 (DTAWEL), 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(OCDD), 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 N/A

PREPARER COMMENTS:

SERVICE STATISTICS

Table for SERVICE STATISTICS with rows 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Undup # # service units Clients delivered table

MASSACHUSETTS CONTRACT INFORMATION

Table for MASSACHUSETTS CONTRACT INFORMATION with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows 1C, 2C, 3C, 4C, 5C.

NON-REIMBURSABLE EXPENSE DETAIL

Table for NON-REIMBURSABLE EXPENSE DETAIL with columns: Description, Amount. Rows 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.

CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

SUPPLEMENTARY UNIFORM GUIDANCE INFORMATION

Catholic Social Services Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Federal Program Title	Federal CFDA 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	\$ 299,929
		City of New Bedford	Various	755,988
		City of Fall River	Various	522,200
		<i>Total CFDA #14.267</i>		<u>1,578,117</u>
Housing Counseling Assistance Program	14.169	N/A	N/A	<u>36,849</u>
Emergency Solutions Grant	14.231	MA Department of Housing & Community Development	OCD800016FMESG622071	69,600
		City of Fall River	ESG 33-33-1	61,535
		City of New Bedford	Various	84,068
		<i>Total CFDA #14.231</i>		<u>215,203</u>
<i>Subtotal U.S. Department of Housing and Urban Development</i>				<u>1,830,169</u>
<i>U.S. Department of Homeland Security</i>				
Emergency Food and Shelter National	97.024	N/A	N/A	31,315
<i>Subtotal U.S. Department of Homeland Security</i>				<u>31,315</u>
<i>U.S. Department of Agriculture</i>				
Emergency Food Assistance Program Cluster	10.569	Greater Boston Food Bank	None	12,351
<i>Subtotal U.S. Department of Agriculture</i>				<u>12,351</u>
<i>U.S. Department of Justice</i>				
Crime Victim Assistance	16.575	MA Office for Victim Assistance	N/A	76,184
<i>Subtotal U.S. Department of Justice</i>				<u>76,184</u>
TOTAL FEDERAL AWARDS				<u><u>\$ 1,950,019</u></u>

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

CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2020

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, 2020. 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, 2020, 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 January 11, 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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catholic 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.

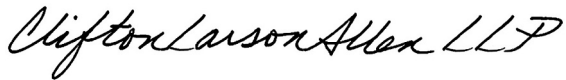
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
January 11, 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, 2020. 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, 2020.

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
January 11, 2021

**CATHOLIC SOCIAL SERVICES OF FALL RIVER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

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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