#### SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. AND SUBSIDIARY

### CONSOLIDATED UNIFORM FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEAR ENDED SEPTEMBER 30, 2021 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)



WEALTH ADVISORY | OUTSOURCING AUDIT, TAX, AND CONSULTING

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(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)

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#### INDEPENDENT AUDITORS' REPORT

Board of Directors Southeastern Mass Veterans Housing Program, Inc. and Subsidiary New Bedford, Massachusetts

#### Report on the Consolidated financial statements

We have audited the accompanying consolidated financial statements of Southeastern Mass Veterans Housing Program, Inc. and Subsidiary (a Massachusetts nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

#### Management's Responsibility for the Consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Southeastern Mass Veterans Housing Program, Inc. and Subsidiary as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying UFR Organization Supplemental Information Schedule A and UFR Program Supplemental Information Schedule B, is presented for purposes of additional analysis as required by the Commonwealth of Massachusetts Operational Services Division, and are not a required part of the consolidated 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 consolidated financial statements. The information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we do not express an opinion on it.

#### Report on Summarized Comparative Information

We have previously audited Southeastern Mass Veterans Housing Program, Inc. and Subsidiary 2020, consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 11, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2022, on our consideration of Southeastern Mass Veterans Housing Program, Inc. and Subsidiary'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.

Board of Directors Southeastern Mass Veterans Housing Program, Inc. and Subsidiary

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 Southeastern Mass Veterans Housing Program, 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 Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

New Bedford, Massachusetts February 9, 2022

UNIFORM FI	NANCIAL STATEMENTS AND INDEPENDENT	AUDITOR'S REPORT	COVER PAGE - Page 1 of			deral Employer Identification Number (FEIN) for Filing Entity - 9 digit	
				Other corporate names &		cable: VTH Beacon LLC	832865319
	For the Year Ended : 9/30/2021	Filed Electronically? (Y/N): Y	<u>′_</u>	(Use for consolidated finance	cial statements.)		
	(M/D/YYYY)						
	Filing Organization: Southeastern Massachu	usetts Veterans Housing Program, Inc.	Veterans Transition House				
	(legal name)		(Doing Business As name, if applicable	•)			
						Massachusetts Vendor Code Number	er
A.G.	Public Charities Acct.#	Business Address:	1297 Purchase Street	New Bedford	MA 02740		
			(Street)	(City)	(State) (Zip	•	
	CEO or CFO : Jason	Stripinis	Business Manager & CFO	508-992-5313 x 13	E-mail add	dress: jason.stripinis@vetshouse.org	
	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)			
	CPA: CliftonLarsonAllen LLP		CPA Firm's Current Mass. License	e #: 901	PA's E-mail Add	dress: michele.pratt@claconnect.com	
	•		CPA Firm's Federal Employer Id. (FEIN	) #: 410746749		A-133 Audit Submitted? (Y/N): 1	N
Manage	ement Company Name:					Have basic F/S been audited? (Y/N):	Y
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	Organization Type Code : C	For-Profit Organization	:	Date of Org./Incorp.:	10/31/1990	Special Education (SPED) Contractor (Y/N):	
		_			(M/D/YYYY)	Principal Purch. Agend	y: VET
	501(c)(3) Federal Tax Exempt (Y/N): Y	If Yes, Date of Exemption	10/31/1990	Cost Allocation Method Code :	MD	Program Performance Report (Internet system) is not required:	-
	• • • • • • • • • • • • • • • • • • • •	<u> </u>	(M/D/YYYY)	•		Primary Contractor(s	s):
Program			D	ogram Address		, , ,	MMARS
Number	Program Name	Subcontractor Name	Street	City	State Zip Co	ode Program Description	Prog.Code
	=	Oubcontractor Harrie			-	- · · · · · · · · · · · · · · · · · · ·	
01-R	Veterans Transition House		1060 Pleasant Street	New Bedford	MA 0274		1133
3	Veterans Graduate House		1066 Pleasant Street	New Bedford	MA 0274		
6	Veterans Transition Program		1297 Purchase Street	New Bedford	MA 0274		
9	Outreach Center		1297 Purchase Street	New Bedford	MA 0274		
7	SSVF		1297 Purchase Street	New Bedford	MA 0274		
8	Permanent Supportive Housing		See Supplemental Schedule	New Bedford	MA 0274	40 Permanent Supportive Housing	
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Note	e: If your agency is exempt from filling this re	eport (see instructions) complete this cover	er page only and submit it along with	documentation to support the	e basis of the e	exemption.	

ST	ATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)	09/30/2021	WIT	H COMPARATIVE	TOTALS AS OF	9/30/2020	
		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	T <sup>(</sup>
	ASSETS						
1	Cash and Cash Equivalents	95,395				95,395	
2	Accounts Receivable, Program Services	126,553				126,553	
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	126,553				126,553	
5	Contributions Receivable	33,333				33,333	
6	Notes Receivable						
7	Prepaid Expenses	24,915				24,915	
8	Other Accounts Receivable	111,988				111,988	
9	Other Current Assets	306				306	
10	Short-Term Investments						
11	TOTAL CURRENT ASSETS	392,490				392,490	
12	Land, Buildings, and Equipment		3,204,200			3,204,200	
13	Accumulated Depreciation		(715,023)			(715,023)	
14	Net Land, Buildings and Equipment		2,489,177			2,489,177	
15	Long-Term Investments						
16	Other Assets	523,508				523,508	
17	Due From Other Funds						
18	TOTAL ASSETS	915,998	2,489,177			3,405,175	
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	15,341				15,341	
20	Subcontract Payable						
21	Accrued Expenses	61,018				61,018	
22	Current Notes Payable	100,000				100,000	
23	Current Portion Long-Term Debt		33,544			33,544	
24	Deferred Revenue						
25	Other Current Liabilities						
26	TOTAL CURRENT LIABILITIES	176,359	33,544			209,903	
27	Long-Term Notes & Mortgage Payable		343,561			343,561	
28	Other Liabilities	12,300				12,300	
29	Due to Other Funds	400.050	077 105			FOE 704	
30	TOTAL LIABILITIES	188,659	377,105			565,764	
	NET ASSETS		0.440.000				
31	Without Donor Restrictions	727,339	2,112,072			2,839,411	
32	With Donor Restrictions						
33	TOTAL NET ACCETS	707.000	0.440.072			0.000.441	
34 35	TOTAL NET ASSETS TOTAL LIABILITIES AND NET ASSETS	727,339 915,998	2,112,072 2,489,177			2,839,411 3,405,175	

ORGANIZATION : Southeastern Massac	chusetts Veterans F	FEIN: 1111	90035	
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	09/30/2021 /IT	H COMPARATIVE TOTAL	S FOR THE YEAR ENDED	09/30/2020
	Without Donor	With Donor	TOTAL	TOTAL
REVENUES, GAINS, AND OTHER SUPPORT	Restrictions	Restrictions	THIS YEAR	LAST YEAR
1 Contributions, Gifts, Legacies, Bequests & Special Events	254,475		254,475	175,849
2 In-Kind Contributions	17,787		17,787	64,629
3 Grants	2,159		2,159	4 000 770
Program Service Fees     Federated Fundraising Organization Allocation	1,415,637		1,415,637	1,382,773
5 Federated Fundraising Organization Allocation 6 Investment Revenue	27,641		27,641	482
7 Revenue from Commercial Products & Services	27,041		27,041	402
8 Other	120,320		120,320	101,307
Net Assets Released From Restrictions:	120,320		120,320	101,307
10 Satisfaction of Program Restrictions				
11 Satisfaction of Equipment Acquisition Restrictions				
12 Expiration of Time Restrictions				
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,838,019		1,838,019	1,725,040
EXPENSES AND LOSSES				
14 Administration (Management & General)	380,028		380,028	403,940
15 Fundraising	58,660		58,660	49,103
16 Total Program Services	1,340,797		1,340,797	1,387,190
17 TOTAL EXPENSES	1,779,485		1,779,485	1,840,233
18 Losses	<u> </u>			
19 TOTAL EXPENSES AND LOSSES	1,779,485		1,779,485	1,840,233
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	58,535		58,535	(115,193)
25 NET ASSETS AT BEGINNING OF YEAR	2,780,876		2,780,876	2,896,069
26 NET ASSETS AT END OF YEAR	2,839,411		2,839,411	2,780,876
See Accompanying Notes to Financial Statements				

ORGANIZATION: Southeastern Massachusetts Veterans Housing Progra FEIN: 111190035

Statement of Functional Expenses for the Year Ended: 09/30/2021

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	1,078,548	284,801		793,747
2. Occupancy	207,321	7,401		199,920
3. Other Program / Operating Expense	117,482	15,177		102,305
4. Subcontract Expense	58,660		58,660	
5. Direct Administrative Expense	210,458	64,714		145,744
6. Other Expenses	11,024	3,768		7,256
7. Depreciation of Buildings and Equipment	95,993	4,167		91,826
8. TOTAL EXPENSES	1,779,485	380,028	58,660	1,340,797

See Accompanying Notes to Financial Statements

ORGANIZATION: Southeastern Massachusetts Veterans Housing Progr. FEIN: 111190035

Statement of Functional Expenses for the Year Ended: 09/30/21

	PROGRAM #				
	01-R	3	6	9	7
Employee Compensation & Related Expenses	378,259	216,906	8,227	60,392	129,963
2. Occupancy	72,080	45,019	2,825	7,902	52,923
3. Other Program / Operating Expense	52,911	11,170	15	24,415	9,881
4. Subcontract Expense					
5. Direct Administrative Expense	66,913	41,721	1,534	8,341	17,757
6. Other Expenses	4,235	1,577	60	439	945
7. Depreciation of Buildings and Equipment	43,270	25,791	2,249	6,107	9,891
8. TOTAL EXPENSES	617,667	342,184	14,910	107,596	221,360

See Accompanying Notes to Financial Statements

ORGANIZATION: Southeastern Massachusetts Veterans Housing Progra FEIN: 111190035 **Statement of Functional Expenses for the Year Ended:** 09/30/21 PROGRAM # PROGRAM # PROGRAM # PROGRAM # PROGRAM # 1. Employee Compensation & Related Expenses 2. Occupancy 19,171 3,913 3. Other Program / Operating Expense 4. Subcontract Expense 5. Direct Administrative Expense 9,478 6. Other Expenses 7. Depreciation of Buildings and Equipment 4,518 8. TOTAL EXPENSES 37,080 See Accompanying Notes to Financial Statements

**ORGANIZATION**: Southeastern Massachusetts Veteran FEIN: 111190035

#### STATEMENT OF CASH FLOWS for the YEAR ENDED 09/30/2021

#### **INDIRECT METHOD**

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	58,535
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	95,993
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	96,594
5	Increase/Decrease in Prepaid Expenses	(9,904)
6	Increase/Decrease in Contributions Receivable	27,950
7	Increase/Decrease in Accounts Payable	(110,832)
8	Increase/Decrease in Accrued Expenses	20,538
9	Increase/Decrease in Deferred Revenue	
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	17,566
14	Net Cash Provided by/(used in) Operating Activities	196,440
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(45,514)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(45,514)
	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	(125,000)
28	Payments on Long-Term Debt	(29,252)
29	Other Finance Payments/Reciepts	50,000
30	Net Cash Provided by/(used in) Financing Activities	(104,252)
	Hot odon't fortided by/(doed in) i manding Addivided	(104,202)
	See Accompanying Notes to the Financial Statements	

	ORGANIZATION : Southeastern Massachusetts Veterar	FEIN:_	111190035
	STATEMENT OF CASH FLOWS for the YEAR ENDED	09/30/2021	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year	- - =	46,674 48,721 95,395
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	20,320	
36 37 38 39 40	Supplemental Data for Noncash Investing and Financing Activities: Gifts of Equipment Other Noncash Investing and Financing Activities		
	See Accompanying Notes to the Financial Statements		

#### NOTE 1 ORGANIZATION AND NATURE OF OPERATIONS

Southeastern Mass Veterans Housing Program, Inc. and Subsidiary (the Agency), is a Massachusetts nonprofit corporation organized and incorporated in 1990. The Agency provides social services primarily to veterans in the Southeastern area of Massachusetts.

The Agency provides the following programs:

Transitional Housing — This program reaches into communities of Southeastern Massachusetts serving homeless veterans in need of support and assistance. The types of services include, but are not limited to, independent living skills, rehabilitation, and reintegration into the community.

Graduate Houses — These programs provide long-term, single bedroom apartments in houses owned by the Agency. Residents of the graduate houses are required to comply with Agency regulations pertaining to an alcohol and drug free environment.

Supportive Services to Veteran Families (SSVF) — The SSVF Program provides supportive services to very low-income Veteran families living in or transitioning to permanent housing. Staff provide eligible Veteran families with outreach, case management, and assistance in obtaining VA and other benefits, which include:

- Health Care Services
- Daily Living Services
- Personal Financial Planning Services
- Transportation Services
- Fiduciary and Payee Services
- Legal Services
- Child Care Services
- Housing Counseling Services

Permanent Supportive Housing — The Agency currently owns and operates permanent, supportive apartments in New Bedford. The Agency has been providing supportive services to veterans since 1991, including case management, individual/group counseling, transportation, computer training, career counseling, meals, volunteer/community service programs, financial assistance, and recreational activities. These services are available to qualified veteran residents of our permanent, supportive apartments on an as-needed basis. The program was expanded to serve qualified veteran residents at 30 new units at the Willis Street Apartments.

Southeastern Mass Veterans Housing Program, Inc. and Subsidiary also helps participant's access time-limited payments to third parties (e.g., landlords, utility companies, moving companies, and licensed childcare providers) from the primary SSVF grantee, New England Center for Homeless Veterans, in order to help Veteran families stay in or acquire permanent housing on a sustainable basis.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied in the preparation of the consolidated financial statements follows:

#### **Basis of Presentation**

The accompanying consolidated financial statements have been prepared on an accrual basis and in accordance with the reporting principles of nonprofit accounting as defined by professional standards.

#### **Principles of Consolidation**

The accompanying consolidated financial statements include the accounts of VTH Beacon, LLC which is a 100% owned subsidiary. The entities are related through common governance and control. All inter-entity accounts and transactions have been eliminated.

#### **Donated Goods**

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with professional standards, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also provided services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under Professional Standards was not met.

During the year ended September 30, 2021, the Agency received in-kind donations of food totaling \$17,787.

#### Display of Net Assets by Class

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Display of Net Assets by Class (Continued)**

Grants, which are limited to the use of various Agency programs, are reflected as unrestricted revenue if these funds are received and spent during the same year and if they support the activities of the Agency within the limits of the Agency's articles of organization.

#### **Summarized Comparative Data**

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended September 30, 2020, from which the summarized information was derived.

#### **Cash and Cash Equivalents**

The Agency considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

#### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides probable uncollectible amounts through a provision of bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts, or upon move-out of the client, are written off through a charge to the valuation allowance and a credit to accounts receivable. As of September 30, 2021, management estimated all receivables were collectible and therefore there was no provision for uncollectible accounts.

The Agency does not have a policy to accrue interest or to require collateral or other security to secure accounts receivable.

#### **Unconditional Promises**

The Agency records unconditional promises to give expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statement of activities. The Agency determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Property and Equipment**

The Agency's policy is to capitalize assets whose cost individually (or if part of a related group of assets, cost in the aggregate) is in excess of \$5,000.

Property and equipment are stated at cost if purchased, or fair estimated market value if donated. In the absence of original cost records, appraisals of historical cost or fair market value at the date of gift have been recorded. Additions, improvements, and expenditures that significantly extend the economic life of the assets are capitalized. Expenditures for repairs and maintenance are charged to operations in the year the costs are incurred.

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

Buildings 30 to 40 Years
Building Improvements 16.5 to 27.5 Years
Furniture and Fixtures 5 Years
Equipment 3 to 5 Years
Motor Vehicles 5 Years

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

#### **Expense Allocation**

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies, licensed capacity, square footage, etc. Management and general include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

#### Tax Exempt Status

The Agency qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no tax provision for income taxes is reflected in the accompanying consolidated financial statements.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Advertising

The Agency expenses advertising costs when they are incurred. Advertising expense for the year ended September 30, 2021 was \$381.

#### **Use of Estimates**

The preparation of the consolidated financial statements in conformity with generally accepted accounting principles 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 consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates and assumptions.

#### **Deferred Financing Costs**

Deferred financing costs totaling \$29,658 incurred for bank financing have been accounted for as a reduction in the related outstanding loans and are being amortized, using the straight-line method, over the life of the loan to interest expense. Amortization expense charged to interest expense for the year ended September 30, 2021 totaled \$2,784.

#### **Revenue Recognition**

To determine revenue recognition for the arrangements that the Agency determines are within scope of Topic 606, the Agency performs the following five steps: (1) identify the contract(s) with a customer, (2) identify the performance obligation(s) in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligation(s) in the contract, and (5) recognize revenue when the Agency satisfies a performance obligation. Client rental income of \$79,507 recognized in accordance with Topic 606 is included in Other revenue in the accompanying statement of activities.

The Agency recognizes revenue from conditional cost reimbursement state contracts and grants based on certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has incurred expenditures in compliance with specific contract or grant provisions. The Agency received cost-reimbursement grants of \$506,848 which have not been recognized at September 30, 2021 because qualifying expenditures have not yet been incurred.

Contributions restricted by donors are recorded as increases in net assets without donor restrictions of the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Subsequent Events**

Subsequent events have been evaluated through February 9, 2022, the date the consolidated financial statements were available to be issued. No such events requiring disclosure subsequent to year-end were noted as of February 9, 2022.

#### NOTE 3 CONCENTRATIONS OF CREDIT RISK

The majority of the Agency's activities and revenues are as a result of contracts with the Commonwealth of Massachusetts and the federal government. The Agency's operations are concentrated in the human services provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules, and regulations of federal, state, and local regulatory agencies, including, but not limited to the Department of Veterans Services.

Such administrative directives, rules, and regulations are subject to change by an act of Congress, act of the state legislature or an administrative change mandated by the Department of Veterans Services. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

The following is a summary of the sources of revenue and monies owed to the Agency as of September 30, 2021:

		Accounts
	Revenue	Receivable
Commonwealth of Massachusetts	55%	39%
Federal - Direct or Passed Through	28%	23%
Private Fees	2%	0%
Contributions and Other	15%	38%
Totals	100%	100%

The Agency maintains its cash in deposits at local financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits at FDIC insured institutions are insured up to \$250,000 per depositor. At September 30, 2021, there were \$195,738 of uninsured balances.

#### NOTE 4 PROMISES TO GIVE

Unconditional promises to give at September 30, 2021 are from the Agency's capital campaign and are collectible over the next five years. Management believes that's all promises to give are collectible. Accordingly, no allowance has been recorded.

Unconditional promises to give consist of the following:

Receivable in Less than One Year	\$ 33,333
Receivable in One to Three Years	 39,950
Total Unconditional Promises to Give	73,283
Less: Unamortized Discount	 
Net Unconditional Promises to Give	\$ 73,283

Management believes the unconditional promises to give due in more than one year, which are included in other assets in the consolidated statement of financial position, are reflected at the present value of estimated future cash flows. No discount rate has been applied due to immateriality.

#### NOTE 5 PROPERTY AND EQUIPMENT

The following is a summary of land, building, and equipment by major category at September 30, 2021:

Land	\$ 314,140
Building and Improvements	2,649,703
Furniture and Fixtures	100,760
Equipment	7,392
Vehicles	132,205
Total	 3,204,200
Less: Accumulated Depreciation	(715,023)
Total Land, Building, and Equipment	\$ 2,489,177

Depreciation expense for the year ended September 30, 2021 was \$95,993.

#### NOTE 6 MORTGAGES AND NOTES PAYABLE

The Agency's long-term debt consists of the following at September 30:

<u>Description</u>	 Amount
Note payable - bank, payable in monthly installments of interest only at 7.2% until March 2008, a principal reduction of no less than \$184,950 will be required in the initial year of the loan, thereafter, 168 monthly installments of principal and interest of \$1,331, interest at 7.2%, secured by property at 98 Arnold Street, New Bedford, MA, due March 2022.	\$ 13,124
Note payable - bank, payable in monthly installments of principal and interest of \$1,480 including interest at 3.77% for first five years and reviewed / adjusted at each year anniversary of the loan secured by property at 1311 Purchase Street, New Bedford, MA, due May 2035.	187,201
Note payable - bank, payable in 300 monthly installments of principal and interest of \$1,129, interest at 4.25%, secured by properties at 717 Country Street, New Bedford, MA, and 53 South Sixth Street, New Bedford, MA, renewable and interest rate adjusted every five years through July 2039.	167,144
Note payable - HAND Corporation, payable in 360 monthly installments of principal and interest of \$126, interest at 3% secured by a second mortgage at 717 Country Street, New Bedford, MA, due January 2029.	9,723_
Total	377,192
Less: Current Maturities of Mortgages and Notes Payable Less: Unamortized Deferred Financing Costs	(33,544) (87)
Total	\$ 343,561

The future minimum principal payments for mortgages and notes payable are as follows:

Year Ended September 30,	Amount
2022	\$ 33,544
2023	19,165
2024	19,941
2025	20,748
2026	21,589
Thereafter	262,205
Total	\$ 377,192

Interest expense on mortgages and notes payable for the year ended September 30, 2021 totaled \$16,975.

#### NOTE 6 MORTGAGE AND NOTES PAYABLE (CONTINUED)

The Agency is required to meet certain ratio covenants as detailed in the loan documents. The Agency was in default of the debt service ratio as of September 30, 2021. A waiver has been issued by the bank.

#### NOTE 7 LINE OF CREDIT

The Agency has a revolving line of credit for working capital with a limit of \$125,000 that is renewable annually through August 2026. The line of credit is secured by a second position security interest in 98 Arnold St, New Bedford and all tangible and intangible business assets and bears interest at Wall Street Journal Prime rate plus 0.50% (4.00% as of September 30, 2021). The outstanding balance on the line of credit was \$100,000 as of September 30, 2021.

The Agency has a second revolving line of credit for working capital with a limit of \$125,000 that is renewable annually through February 2023. The line of credit is secured by a second position security interest in 1311 Purchase St, New Bedford and all tangible and intangible business assets and bears interest at Wall Street Journal Prime rate plus 0.50% (4.00% as of September 30, 2021). The outstanding balance on the line of credit was \$- as of September 30, 2021.

Interest expense on the line of credit totaled \$3,345 for the year ended September 30, 2021.

#### NOTE 8 COMMITMENTS AND CONTINGENCIES

The Agency entered into an agreement with Community Economic Development Assistance Corporation (CEDAC) in the amount of \$312,533 to provide funding for a building located at 1074 Pleasant Street, New Bedford, Massachusetts prior to fiscal year 2006. The note originally accrued interest at 5% per year simple interest and was to be assessed on a pro rata basis at the end of each month during the first 20 years. On March 16, 2006, the agreement was revised to change the interest rate to 0%.

However, should the lender exercise the right to declare the entire indebtedness due and payable, or if the indebtedness evidenced by the Note which is due on the maturity date is not paid on the maturity date, then in addition to all other rights and remedies of the lender, the Agency agrees that all unpaid amounts shall bear interest until paid at the lesser of the following rates: 1) an annual rate of 10% per annum or 2) the maximum rate of interest which may lawfully be charged or collected on account of such unpaid amounts in accordance with applicable law and the terms and conditions of the general obligation bond(s) by which the loan is funded.

#### NOTE 8 COMMITMENTS AND CONTINGENCIES (CONTINUED)

The CEDAC note was assumed by Willis St. LLC in connection with the agreement described in Note 9. As of September 30, 2021, no payments were due to CEDAC. Repayment of the note will only be required in the event that restrictions, as defined in the Note Agreement, are not met. Currently the maturity date of the note is December 2029 which may be extended to 2069 if the property continues to meet the Housing Innovation Fund requirements. The repayment terms can be further extended in additional 10-year increments assuming requirements noted above continue to be met. In addition, to the extent that cash flow generated from the property exceeds 15% of the net operating income from the property in any calendar year, the Agency would be required to pay excess cash flow to CEDAC within 45 days of the end of each calendar year which shall be applied first to interest and thereafter to principal.

The Agency also holds financing agreements with HAND Corporation in the amounts of \$122,246 and \$56,100, respectively, to provide funding for buildings respectively located at 53 South Sixth Street and 717 County Street, New Bedford, Massachusetts. The notes are noninterest bearing. Repayment of the notes will only be required in the event that restrictions, as defined in the Note Agreement, are not met.

#### NOTE 9 RELATED PARTY TRANSACTIONS

During the year ended September 30, 2021, the Agency entered into an agreement with Willis St. LLC, to create 30 permanent apartments to house homeless veterans. As a result of the agreement, a new entity was created known as VTH Beacon, LLC. which is a 100% owned subsidiary of Southeastern Mass Veterans Housing Program, Inc.. VTH Beacon, LLC owns 49% of 0.1% of WS Development LLC which is the managing member of Willis St. LLC. During the sale of 20 Willis St, the Agency loaned the Willis St. LLC \$330,200. The amount is included as note receivable within other assets as of September 30, 2021. Interest accrued on this amount was \$27,638 as of September 30, 2021.

In addition, \$237,708 was payable to the Agency as of September 30, 2021 and included as other accounts receivable. \$111,988 will be received in April of 2022 and the rest will be deferred until a future year when the funds are available.

#### NOTE 10 SURPLUS REVENUE ESTIMATE: COMMONWEALTH PROGRAMS

The Operational Services Division (OSD) of the Commonwealth of Massachusetts regulates nonprofit contractors per regulation 808 CMR 1.00 Compliance, Reporting and Auditing for Human and Social Services. This regulation allows nonprofit contractors to accrue an annual net surplus, not to exceed 20% of said revenues, from the revenues and expenses associated with services provided. Surpluses may be used for any of the contractors established charitable purposes, provided that no portion of the surplus may be used for any nonreimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted.

#### NOTE 10 SURPLUS REVENUE ESTIMATE: COMMONWEALTH PROGRAMS (CONTINUED)

OSD shall be responsible for determining the amount of 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. The Agency did not exceed the 20% allowable amount; therefore, no liability has been recorded as of year-end.

#### NOTE 11 LIQUIDITY AND AVAILABILITY

Finance assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and Cash Equivalents	\$ 95,395
Accounts Receivable	126,553
Contributions Receivable	33,333
Other Accounts Receivable	 111,988
Total	\$ 367,269

#### NOTE 12 COVID-19 IMPACT

The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Agency, COVID-19 impacted various parts of the its fiscal 2020 operations and financial results including but not limited to reductions in revenue and increased costs. Management believes that the Agency is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

ORGANIZATION: Southeaste	rn Massachusetts Veterans	Housing Program, Inc.		ORGANIZAT	ION SUPPLEMENTAL INFORMATION SCHE	DULE A - Una		FY	END:	9/30/2021 und Raising	FEIN: _	111190035
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog		Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	254,475	62,554		191,921	1E Total Direct Prog.Staff FTE/Exp 101-138 13.52	2 698,656	XXXX	XXXXXXXXX	XXXX	XXXXXXXXX	13.52	698,656
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp. 1.00		1.00	99,346				
3R Private IN-Kind	17,787			17,787	3E Chief Financial Officer - FTE/Exp. 1.00	0 98,934	1.00	98,934				
4R Total Contributions and In-Kind	272,262	62,554		209,708	4E Accting/Clerical/Support FTE/Expense 0.80	0 52,403	0.80	52,403				
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp							
6R Other Grant (exclud. Fed.Direct)	2,159	2,159			6E Total Admin Employee FTE/Expense 410 2.80	0 250,682	2.80	250,682				
7R Total Grants	2,159	2,159 XXXXXXXXXX	XXXXXXXXXXX		7E Commercial Products & Svs/Mkting FTE/Exp 8E Total FTE/Salary/Wages 16.33	2 949.338	2.80	250.682	XXXX	XXXXXXXXXX	13.52	698.656
8R Dept. of Mental Health (DMH) 9R Dept. of Developmental Services(DDS/DMI	D)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		9E Payroll Taxes 150	89,166	2.80	250,682			13.52	65,621
10R Dept. of Public Health (DPH)	N)	XXXXXXXXXXX	XXXXXXXXXXX		10E Fringe Benefits 151	40,044	-	10,574			-	29,470
11R Dept. of Public Health (DPH)			XXXXXXXXXXX		11E Accrual Adjustments	40,044	_	10,574			_	29,470
11R Dept. of Children and Families (DCF/DSS) 12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		11E Accrual Adjustments 12E Total Employee Compensation & Rel. Exp.	1,078,548	_	284,801			_	793,747
13R Dept. of Youth Services (DYS)		XXXXXXXXXXX	XXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390	46,508	-	1,738			-	44,770
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXX	XXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301	82,134	-	4,167			_	77,967
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXXX		15E Facility Operation/Maint./Furn.390	125,893	-	3,892			-	122,001
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390	34,919	_	1,771			_	33,148
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy	289,455	_	11,568			_	277,887
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX		18E Direct Care Consultant 201							
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXX	XXXXXXXXXXX		19E Temporary Help 202		_					
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203		_	XXXXXXXXX		XXXXXXXXX	· <u>-</u>	
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206		_	XXXXXXXXX		XXXXXXXXX	_	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXXX		22E Staff Training 204	1,839		316				1,523
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXXX		23E Staff Mileage / Travel 205	4,187	_					4,187
24R Parole Board (PAR)		XXXXXXXXXXX	XXXXXXXXXXX		24E Meals 207	49,927	_				_	49,927
25R Veteran's Services (VET)	762,251	XXXXXXXXXXX	XXXXXXXXXXX	762,251	25E Client Transportation 208	7,291	_	XXXXXXXXX		XXXXXXXXX	_	7,291
26R Ex. Off. of Elder Affairs (ELD) 27R Div.of Housing & Community Develop(OCI	D)	XXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208 27E Vehicle Depreciation 208	4,005 13,859	_				_	4,005 13,859
28R POS Subcontract	υ,	XXXXXXXXXXX	XXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209	13,039	_	XXXXXXXXXX		XXXXXXXXXX	_	13,039
29R Other Mass. State Agency POS		XXXXXXXXXXX	XXXXXXXXXXX	-	29E Client Personal Allowances 211		-	XXXXXXXXXX		XXXXXXXXXX	_	
30R Mass State Agency Non - POS		XXXXXXXXXXX	XXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212		-	XXXXXXXXXX		XXXXXXXXXX	-	
31R Mass. Local Govt/Quasi-Govt. Entities	93.930	XXXXXXXXXXX	XXXXXXXXXXX	93,930	31E Direct Client Wages 214		_	XXXXXXXXXX		XXXXXXXXXX	_	
32R Non-Mass. State/Local Government		XXXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214		-				_	
33R Direct Federal Grants/Contracts	519,047	XXXXXXXXXX	XXXXXXXXXX	519,047	33E Program Supplies & Materials 215	17,585	_	XXXXXXXXX		XXXXXXXXX	_	17,585
34R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses		_					
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense	11,024	_	3,768			_	7,256
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense	109,717	_	4,084			_	105,633
37R Mass. Govt. Client Stipends	40.400	XXXXXXXXXXX	XXXXXXXXXXX	40.400	37E Management Fees 410	50,000	_	1000000000		50.000	_	XXXXXXXXXX
38R Client Resources 39R Mass. Publicly sponsored client offsets	40,409	XXXXXXXXXXX	XXXXXXXXXXXX	40,409	38E Fundraising Fees 410 39E Legal Fees 410	58,660 2,285	_	XXXXXXXXXX 2,285		58,660	_	XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		40E Audit Fees 410	26.880	_	26.880			_	XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXXXX	XXXXXXXXXXXX	-	41E Management Consultant 410	20,000	_	20,000			-	XXXXXXXXXXX
42R Private Client 3rd Ptv/other offsets		XXXXXXXXXXX	XXXXXXXXXXX	-	42E Other Professional Fees & Other Admin, Expenses 410	126.333	-	29.430			_	96.903
43R Total Assistance and Fees	1,415,637	XXXXXXXXXXX	XXXXXXXXXXX	1,415,637	43E Leased Office/Program Office Equip.410,390		-				_	
44R Federated Fundraising					44E Office Equipment Depreciation 410		_				_	
45R Commercial Activities					45E Admin. Vehicle Expenses 410	2,784		2,784				XXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410		_				_	XXXXXXXXX
47R Investment Revenue	27,641	27,641			47E Directors & Officers Insurance 410	2,304	_	2,304			_	XXXXXXXXX
48R Other Revenue	120,320	885		119,435	48E Program Support 216	29,552	_	XXXXXXXXX			_	29,552
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX				49E Professional Insurance 410	20.200	_	4.004			_	40.000
50R Released Net Assets-Program 51R Released Net Assets-Equipment					50E Working Capital Interest 410 51E Total Direct Administrative Expense	20,320 269,118	-	1,031 64,714		58.660	-	19,289 145,744
52R Released Net Assets-Equipment					52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXX	-	(365,167)		15,503	-	349,663
oz. C. Coloudou Not Abacta-Tillio		-			53E Total Reimbursable & Fundraising Expense	1,746,837	-	(303, 107)		74,163	-	1,672,673
53R TOTAL REVENUE	1,838,019	93,239		1,744,781	54E Direct State/Federal Non-Reimbursable Expense	32,648	-	14,861		XXXXXXXXXX	_	17,787
54R TOTAL EXPENSE = 56E	1,779,485	14,861	74,163	1,690,460	55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXXX	-	,			_	
55R OPERATING RESULTS	58,535	78,378	(74,163)	54,321	56E TOTAL EXPENSE = 56R	1,779,485	_	14,861		74.163	_	1,690,460
						te to Readers: Pleas	e see Sch		Readers	regarding appropri	ate Non-Re	
COMPENSATION DISCLOSURE Enter all	compensation (salar	v. benefit package	s. vehicles. consult	ant payments.	1N Direct Employee Compensation & Related Exp.					xxxxxxxxxx		·
loans, etc.) from the entity & its related parties/ai					2N Direct Occupancy		_			XXXXXXXXXX	_	
• • • • • • • • • • • • • • • • • • • •	Reporting Entity Comp		Compensation from		3N Direct Other Program/Operating	32,648	_	14,861		XXXXXXXXXX	-	17,787
Name & Title	Salary	Other	Salary	Other	4N Direct Subcontract Expense		_			XXXXXXXXXX	_	
1C James Reid, CEO	99,346				5N Direct Administrative Expense		_			XXXXXXXXX	_	
2C Jason Stripinis, CFO	98,934	\$ 10,631			6N Direct Other Expense		_			XXXXXXXXX	_	
3C					7N Direct Depreciation		_			XXXXXXXXXX		-
4C					8N Total Direct Non-Reimbursable (must tie to 54E)	32,648		14,861		XXXXXXXXX		17,787
5C					9N Total Direct and Allocated Non-Reimbursable (54E+55E)	32,648		14,861		XXXXXXXXXX		17,787
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	422,382		93,239		XXXXXXXXX		329,144
Prior Year Ma. Revenue					11N Capital Budget Revenue Adjustments		_			XXXXXXXXXX	_	
C 184	/!!!	aubiast to or			12N Excess of Non-Reimb./Fundraising Expense over Offsets	(389,734)	_	(78,378)		XXXXXXXXXX	_	(311,357)
Comm. of MA cost reimbursement overbillin	g (preliminary calc	. subject to adjus	unent)		Description of Admin (M&G) Direct Non-Reimbursable Exp							

## Southeastern Mass Veterans Housing Program, Inc. and Subsidiary Federal Employee Identification Number: 11-1190035 September 30, 2020

#### Schedule A - UFR Line Reconciliations

Line 48R	Other Revenue	
	Rental Income	\$ 79,507
	Other	40,813
	Total	\$ 120,320
Line 35E	Other Expense	
	Data Processing	\$ 7,842
	Dues and Subscriptions	1,285
	Advertising	381
	Filing Fees	1,445
	Bank Service Charge	25
	Miscellaneous	 46
	Total	\$ 11,024
Line 42E	Other Professional Fees and Other Admin Expense	
	Other Professional Fees	\$ 83,852
	Printing and Reproduction	303
	Office Supplies	30,706
	Postage	612
	Telephone	 10,860
	Total	\$ 126,333

	ORGANIZATION: Southeastern Massac	husetts Veterans Housi	ng Program, Inc. PROGRAM S	UPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unaud	ited	FY END:	9/30/2021	FEIN:	111190035
	UFR Program Number: 01-R	Program Name:	Veterans Transition House	Description:		Veterans Home	eless Shelter	Catalog of Feder			4.231 1	з
	*Program Type: 27	Program Address:	1060 Pleasant Street	New Bedford	MA	02740	# Weeks operated	http://www.cfda.go during audit period (e.g., 52):			ours/week (e.g., 40)	: 40.00
A1-4- 4-	Boodone This sebadade should be used in		(Number/Street)	(City)	(State)	(Zipcode)						
* Progr	o Readers: This schedule should be read in ram Type codes: 21 = SPED: 22 = HCEP/N	<i>context with F.S. N</i> Medicaid Class Rate	lotes and all other UFR information. In many ; 23 = Negotiated Unit Rate; 24 = Negotiate	instances the present	<i>ce ot signiti</i> te: 25= Nor	<i>icant pianned to ac</i> n-negotiated Accon	nodations Rate: 26 = Other N	<i>rsable expenses (e.g., l</i> Jon-negotiated Unit Rate	n-Kina aonatic e: 27 = Cost F	o <i>ns) may be appro<sub>l</sub></i> Reimbursement: N	o <i>riate and desira</i> A = Not Applicab	ibie. le
REVEN	IUE		OS STAFFING_# hours/yr = 1.00 FT	E: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLA	NNED	FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	79,308	1S Program Director (UFR Title 102)				1E Total Direct Progran		6.75	332,943		%
	Gov. In-Kind/Capital Budget Private IN-Kind	7.115	2S Program Function Manager (UFR Titl 3S Asst. Program Director (UFR Title 10)				2E Chief Executive Office 3E Chief Financial Office					
	Total Contribution and In-Kind	86.423	4S Supervising Professional (UFR Title 10:				4E Accting/Clerical Supp					
	Mass Gov. Grant	00,420	5S Physician & Psychiatrist (UFR Title 1				5E Admin Maint/House-G					
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	,			6E Total Admin Employ	/ee				
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N.	- MA (Title 107)			7E Commerical products					
8R		5.	8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/Wa	iges	6.75	332,943		
	Dept. of Developmental Services(DDS/DM Dept. of Public Health (DPH)	K)	9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110)				9E Payroll Taxes 150 10E Fringe Benefits 151		-	31,272 14,044		
	Dept. of Public Health (DPH)  Dept. of Children and Families (DCF/DSS)	-	11S Occupational Therapist (UFR Title 11	1)			11E Accrual Adjustments		-	14,044		
	Dept. of Transitional Assist (DTA/WEL)	_	12S Physical Therapist (UFR Title 112)	,			12E Total Employee Con	npensation & Rel. Exp		378,259		%
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (l				13E Facility and Prog. Equ	uip.Expenses 301,390	_	2,308		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip	. Depreciation 301	_	36,163		
15R 16R	Health Care Fin & Policy (HCF)-UCP MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFR Title 16S Teacher (UFR Title 116)	115)			15E Facility Operation/Ma 16E Facility General Liabil	int./Furn.390	_	54,396 15.375		
	MA. Comm. For the Blind (MCB) MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	ity insurance 390	-	108,243		%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 1	18)			18E Direct Care Consultar	nt 201	_	100,210		
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	,			19E Temporary Help 202		Ξ			
20R	Dept.of Early Educ. & Care (EEC)-Contra		20S Day Care Asst. Teacher / Aide (UFR				20E Clients and Caregiver		_			
21R	Dept.of Early Educ. & Care (EEC)-Vouche	r	21S Psychologist - Doctorate (UFR Title 1 22S Clinician-(formerly Psych.Masters)(UI				21E Subcontracted Direct	Care 206	_	761		
22R 23R	Dept of Correction (DOC) Dept. of Elementary & Secondary Educ. (I	00E)	23S Social Worker - L.I.C.S.W. (UFR Title				22E Staff Training 204 23E Staff Mileage / Travel	205	-	/61		
	Parole Board (PAR)	JO <u>L)</u>	24S Social Worker - L.C.S.W., L.S.W (UF				24E Meals 207	203	=	25,604		
25R	Veteran's Services (VET)	663,751	25S Licensed Counselor (UFR Title 127)				25E Client Transportation	208	-	3,739		
			26S Cert. Voc. Rehab. Counselor (UFR Ti				26E Vehicle Expenses 208		_	3,920		
27R	Div.of Housing & Community Develop(OC POS Subcontract	D)	27S Cert. Alch. &/or Drug Abuse Counseld 28S Counselor (UFR Title 130)	or (UFR Title 129)			27E Vehicle Depreciation : 28E Incidental Medical /Medical / Medical / Medi		_	7,107		
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (U	ER Title 131)	0.75	55.718	29E Client Personal Allow		-			
30R			30S Case Worker / Manager (UFR Title 13	32)	0.72	31,743	30E Provision Material Go		-			
31R	Mass. Local Govt/Quasi-Govt. Entities	59,100	31S Direct Care / Prog. Staff Superv. (UF	R Title 133)			31E Direct Client Wages 2	214				
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title				32E Other Commercial Pro		_			
	Direct Federal Grants/Contracts Medicaid - Direct Payments		33S Direct Care / Prog. Staff II (UFR Title 34S Direct Care / Prog. Staff I (UFR Title	135)			33E Program Supplies & N 34E Non Charitable Exper		-	11,772		
			35S Prog. Secretarial / Clerical Staff (UFF	130) ? Title 137)			35E Other Expense	ises	-	4.235		
			36S Maintainence, House/Groundskeeping		5.28	245,482	36E Total Other Program	Expense	-	57,138		%
			37S Direct Care / Driver Staff (UFR Title				42E Other Professional Fe			46,978		
			38S Direct Care Overtime, Shift Differenti	al and Relief	XXXXXX		43E Leased Office/Progra		·			
	Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E		6.75	332,943	44E Office Equipment Dep 48E Program Support 216		_	10,988		
	Private Client Fees (excluding 3rd Pty)		SERV	ICE STATISTICS			49E Professional Insuranc		_	10,300		
	Private Client 3rd Pty/other offsets	-	1SS Enter defined unit of service				50E Working Capital Intere		_	8,947		
	Total Assistance and Fees	722,851	2SS Enter total unit capacity	9,125			51E Total Direct Adminis		_	66,913		%
						# service units	52E Admin (M&G) Reporti		-	161,365		%
45R 46R	Commercial Activities Non-Charitable Revenue	-	3SS OSD's Program Public	y sponsored clients:	Clients 63	delivered 6,205	53E Total Reimbursable 54E Direct State/Federal N		-nse	771,918 7,115		%
				y sponsored clients:		0,200	55E Allocation of State/Fe			7,110		
48R	Other Revenue		5SS Internet filing system)	Free Care clients:			56E TOTAL EXPENSE		·	779,033		%
	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:	63	6,205	57E TOTAL REVENUE =		_	809,274		%
	Released Net Assets-Program		7SS filings.				58E OPERATING RESUL			30,241		
51R 52R		-	MASSACHUSETTS CONTRACT	INFORMATION		NON DEIMBLIDS	CRE Preliminary Calculation  ABLE EXPENSE DETAIL	on of Cost Reimb. Exces	ss Rev. * Description		subject to OSD a	agustment )
	Total Revenue = 57E	809.274	Dept Contract ID -11 Charac				Compensation & Related Exp.		Description			
			1C VET 3NEWHOM0000	V 1133	X 2N	Direct Occupancy						
	SUBCONTRACTED DIRECT CARE I		2C VET 3NEWHOM0000	V 1133	X 3N	Direct Other Progra	am/Operating	7,115	Donated Foo	od		
1SDC	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract						
1SDC 2SDC		- ———	4C			Direct Administration						
3SDC			POS SUBCONTRACT INFOR	RMATION		Direct Depreciation						
4SDC			State Dept Payor Name	Payor's FEIN			teimbursable (Tie to 54E)	7,115	/Amy Eve	of Non Daimir	ble Evnenes	or Cligible
5SDC			1PS				located Non-Reimb. (54E+55			of Non-Reimbursa fsets is subject to n		
L			2PS				bursable Exp. Revenue Offse	ets 86,423		urchased by the C		
Comm.	. Of MA Surplus Rev. Retention Share	N/A	3PS	- ——		Capital Budget Rev	venue Adjustment imbursable Expense Over Of	fsets (79,308)		as a liability on the		
	PREPARER COMMENTS:				12N	LACESS OF NOTERE	impursable Expense Over Of	15015 (15,300)				

	ORGANIZATION: Southeastern Massac	chusetts Veterans Housin	ng Program, Inc. PROGRAM	M SUPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unau	udited FY EN	<b>D:</b> 9/30/2021	FEIN: 111190035
	UFR Program Number: 3	Program Name:	Veterans Graduate House	Description:		Veterans Transiti	ional Housing	Catalog of Federal Dome		В
	*Program Type: N/A	Program Address:		New Bedford	MA	02740	# Weeks operate	http://www.cfda.gov/default ed during audit period (e.g., 52): 52.00		ek (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	n context with F.S. N	(Number/Street)	(City)	(State)	(Zipcode)	tual variances or non-reim	hursable expenses (e.g. In-Kind do	nations) may be appropriate a	and desirable
* Progr	am Type codes: 21 = SPED; 22 = HCFP/		; 23 = Negotiated Unit Rate; 24 = Neg	otiated Accomodations Ra	ite; 25= Noi	n-negotiated Accom	nodations Rate; 26 = Othe	r Non-negotiated Unit Rate; 27 = Co		
REVĚN			0S STAFFING_# hours/yr = 1.		FTE	Salary/Wage	EXPENSE - ACTUAL/P			nned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	45,478					1E Total Direct Progr		2 190,921	%
	Gov. In-Kind/Capital Budget Private IN-Kind	6.759	2S Program Function Manager (UF 3S Asst. Program Director (UFR Tit				2E Chief Executive Of 3E Chief Financial Offi			
	Total Contribution and In-Kind	52.237	4S Supervising Professional (UFR 11)				4E Accting/Clerical Su			
	Mass Gov. Grant	52,231	5S Physician & Psychiatrist (UFR 1				5E Admin Maint/House		<del>-</del>	
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	1110 100 0 12.1)			6E Total Admin Empl			
	Total Grants		7S N. Midwife, N.P., Psych N., N.A.,	R.N MA (Title 107)			7E Commerical produc	cts & Svs/Mkting	<del>-</del>	
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 1	08)			8E Total FTE/Salary/N	Wages 3.8		
9R	Dept.of Developmental Services(DDS/DM	1R)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		17,932	
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		8,053	
	Dept. of Children and Families (DCF/DSS) Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Tit 12S Physical Therapist (UFR Title 11				11E Accrual Adjustment	ts ompensation & Rel. Exp.	216.906	0/
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiolog	riet (LIFR Title 113)				Equip.Expenses 301,390	1.323	76
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title				14E Facility & Prog. Eq.		19.039	
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR				15E Facility Operation/N		35,601	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Lia		8,095	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 11				17E Total Occupancy		64,058	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR T				18E Direct Care Consult			
	MA. Off. for Refugees & Immigr.(ORI)	. ———	19S Day Care Teacher (UFR Title 11				19E Temporary Help 20			
	Dept.of Early Educ. & Care (EEC)-Contra Dept.of Early Educ. & Care (EEC)-Vouche		20S Day Care Asst. Teacher / Aide ( 21S Psychologist - Doctorate (UFR T			$\overline{}$	21E Subcontracted Dire	vers Reimb./Stipends 203		
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Maste				22E Staff Training 204	cct Care 200	430	
	Dept. of Elementary & Secondary Educ. (	DOE)	23S Social Worker - L.I.C.S.W. (UFF	R Title 124)			23E Staff Mileage / Trav	vel 205	344	
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.V	V (UFR Title 125 & 126)			24E Meals 207			
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 1				25E Client Transportation		3,552	
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (U				26E Vehicle Expenses 2		85	
	Div.of Housing & Community Develop(OC	CD)	27S Cert. Alch. &/or Drug Abuse Cou	ınselor (UFR Title 129)			27E Vehicle Depreciation		6,752	
	POS Subcontract Other Mass. State Agency POS		28S Counselor (UFR Title 130) 29S Case Worker / Manager - Maste	ro (LIED Title 121)	0.70	48.616	28E Incidental Medical / 29E Client Personal Allo	/Medicine/Pharmacy 209		
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR T	itle 132)	1.00	47,429		Goods/Svs./Benefits 212		
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv	(UFR Title 133)	1.04	48,054	31E Direct Client Wage:	s 214		
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFF	R Title 134)		,	32E Other Commercial			
	Direct Federal Grants/Contracts	364,891	33S Direct Care / Prog. Staff II (UFR	Title 135)			33E Program Supplies 8	& Materials 215		
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR				34E Non Charitable Exp	penses		
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff				35E Other Expense		1,577	
	Medicare		36S Maintainence, House/Groundske		1.08	46,822	36E Total Other Progra		12,740	%
	Mass. Govt. Client Stipends Client Resources	8,940	37S Direct Care / Driver Staff (UFR 38S Direct Care Overtime, Shift Diffe		XXXXXX			Fees & Other Admin. Exp. 410 gram Office Equip.410,390	26,807	
	Mass. spon.client SF/3rd Pty offsets	0,940	39S Total Direct Program Staff = 1		3.82	190,921	44E Office Equipment D			
	Other Publicly sponsored client offsets		550 Total Bilect Trogram Stan - 1	_	0.02	130,321	48E Program Support 2		10,204	
	Private Client Fees (excluding 3rd Pty)		5	SERVICE STATISTICS			49E Professional Insura			
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of se	rvice:			50E Working Capital Int		4,710	
	Total Assistance and Fees	373,831	2SS Enter total unit cap	acity:			51E Total Direct Admir		41,721	%
	Federated Fundraising					# service units	52E Admin (M&G) Repo		88,651	%
	Commercial Activities Non-Charitable Revenue		399 OOD!- B	ublicly sponsored clients:	Clients	delivered	53E Total Reimbursab	le Expense al Non-Reimbursable Expense	424,076 6,759	<u></u> %
	Investment Revenue			ivately sponsored clients:				Fed Non-Reimbursable Expense	0,739	
	Other Revenue		5SS Internet filing system)	Free Care clients:			56E TOTAL EXPENSE		430,835	
	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:			57E TOTAL REVENUE		426,068	—— <u>%</u>
	Released Net Assets-Program		7SS filings.	Ĭ			58E OPERATING RESI	ULTS	(4,767)	
	Released Net Assets-Equipment			=				ation of Cost Reimb. Excess Rev. *		to OSD adjustment)
	Released Net Assets-Time		MASSACHUSETTS CONTR				BLE EXPENSE DETAIL	Descript	tion	
53R	Total Revenue = 57E	426,068	Dept Contract ID -11 Cl	naracters MMARS Code			ompensation & Related Ex	хр.		
	SUBCONTRACTED DIRECT CARE	EVDENCE DETAIL	1C 2C			Direct Occupancy Direct Other Progra	om/Operating	6,759 Donated	Food	
	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract		0,739 Donated	11000	
1SDC	TENT	xponco /ant.	4C			Direct Administrativ				
2SDC			5C		X 6N	Direct Other Expen	ise			
3SDC			POS SUBCONTRACT II			Direct Depreciation				
4SDC			State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)	6,759 (Any Exc	cess of Non-Reimbursable Ex	pense over Fligible
5SDC			1PS				located Non-Reimb. (54E+	6,/59 Revenue	e Offsets is subject to recoupr	
_			2PS				oursable Exp. Revenue Of	fsets <u>52,237</u> program	is purchased by the Commor	wealth and must be
Comm.	Of MA Surplus Rev. Retention Share		JF3			Capital Budget Rev	mbursable Expense Over	Offsets (45,478) recogniz	ed as a liability on the Financ	ial Statements.)
	PREPARER COMMENTS:				1211		barbabie Experioe Over	(40,470)		

	ORGANIZATION: Southeastern Massac	husetts Veterans Housin	g Program, Inc.	PROGRAM SUF	PLEMENTA	L INFO	RMATION SC	CHEDULE B - Unaudited	i	FY END: 9/30	0/2021	FEIN: 111190035
	UFR Program Number: 6	Program Name:	Veterans Transition Progra	am	Description:		Homeless Vet	erans Shelter	Catalog of Federa		stance #: 14.231	В
	*Program Type: N/A	Program Address:	1297 Purchase Street		New Bedford	MA	02740	# Weeks operated during	http://www.cfda.gov audit period (e.g., 52):		# operating hours/wee	ek (e.g., 40): 40.00
Note to	Readers: This schedule should be read in		(Number/Str		(City)	(State)	(Zipcode)	etual variancea ar non raimburach!	- 	Kind denotions) w	av ha anneneista e	and desirable
Note to * Progr	ram Type codes: 21 = SPED; 22 = HCFP/N	n context with F.S. N Medicaid Class Rate	; 23 = Negotiated Unit	Rate; 24 = Negotiated A	ccomodations Ra	ce or signin te; 25= Nor	cant planned to at n-negotiated Accol	modations Rate; 26 = Other Non-n	e expenses (e.g., in egotiated Unit Rate:	27 = Cost Reimbi	ursement; NA = Not	: Applicable
REVEN	IUE		0S STAFFING	# hours/yr = 1.00 FTE:			Salary/Wage	EXPENSE - ACTUAL/PLANNE	D	FTE A	ctual Plar	nned % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,725	1S Program Direct					1E Total Direct Program Sta	ff = 39S	0.13	7,242	%
	Gov. In-Kind/Capital Budget Private IN-Kind			on Manager (UFR Title 1 Director (UFR Title 103)	01)			2E Chief Executive Officer 3E Chief Financial Officer				
	Total Contribution and In-Kind	1,725		Director (UFR Title 103) ofessional (UFR Title 104	١			4E Accting/Clerical Support	-		<del></del>	
	Mass Gov. Grant	1,725		chiatrist (UFR Title 105				5E Admin Maint/House-Grnds	keeping -			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst.	(UFR Title 106)	,			6E Total Admin Employee				
	Total Grants		7S N. Midwife, N.P.	., Psych N.,N.A., R.N M	A (Title 107)			7E Commerical products & Sv	/s/Mkting			
	Dept. of Mental Health (DMH)	_,		ters (UFR Title 108)				8E Total FTE/Salary/Wages	_	0.13	7,242	
9R	Dept. of Developmental Services(DDS/DM Dept. of Public Health (DPH)	R)	9S L.P.N. (UFR Tit 10S Pharmacist (UF					9E Payroll Taxes 150 10E Fringe Benefits 151			680	
	Dept. of Public Health (DPH) Dept.of Children and Families (DCF/DSS)			nerapist (UFR Title 111)				11E Accrual Adjustments			305	
			12S Physical Therag					12E Total Employee Compen	eation & Rol Evn		8.227	9/_
	Dept. of Youth Services (DYS)			Pathol., Audiologist (UFF	R Title 113)			13E Facility and Prog. Equip.Ex			50	
	Health Care Fin & Policy (HCF)-Contract			tionist (UFR Title 114)	,			14E Facility & Prog. Equip. Dep			2,249	
	Health Care Fin & Policy (HCF)-UCP			n Teacher (UFR Title 115	)			15E Facility Operation/Maint./F			1,819	
16R			16S Teacher (UFR 7	Title 116)				16E Facility General Liability In	surance 390		956	
			17S Day Care Direc					17E Total Occupancy			5,074	%
18R 19R	MA. Rehabilitation Commission (MRC) MA. Off. for Refugees & Immigr.(ORI)		18S Day Care Lead 19S Day Care Teacl	Teacher (UFR Title 118)				18E Direct Care Consultant 201 19E Temporary Help 202	1			
20R	Dept.of Early Educ. & Care (EEC)-Contra	ct		Teacher / Aide (UFR Titl	120)			20E Clients and Caregivers Re	imh /Stinende 203			
				Octorate (UFR Title 122)				21E Subcontracted Direct Care				
22R	Dept of Correction (DOC)		22S Clinician-(forme	rly Psych.Masters)(UFR	Title 123)			22E Staff Training 204			15	
23R	Dept. of Elementary & Secondary Educ. (D	DOE)		L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Travel 205				
	Parole Board (PAR)			L.C.S.W., L.S.W (UFR	Title 125 & 126)			24E Meals 207				
	Veteran's Services (VET)		25S Licensed Couns		400)			25E Client Transportation 208				
	Ex. Off. of Elder Affairs (ELD) Div.of Housing & Community Develop(OC	D)		b. Counselor (UFR Title Drug Abuse Counselor (				26E Vehicle Expenses 208 27E Vehicle Depreciation 208				
			28S Counselor (UFF		JFK Tille 129)			28E Incidental Medical /Medicin	ne/Pharmacy 209			
				Manager - Masters (UFR	Title 131)	0.05	3,715	29E Client Personal Allowances				
30R	Mass State Agency Non - POS			Manager (UFR Title 132)		0.08	3,527	30E Provision Material Goods/S	Svs./Benefits 212			
	Mass. Local Govt/Quasi-Govt. Entities	17,138	31S Direct Care / Pr	og. Staff Superv. (UFR T	itle 133)	=		31E Direct Client Wages 214				
32R	Non-Mass. State/Local Government		32S Direct Care / Pr	og. Staff III (UFR Title 13	34)			32E Other Commercial Prod. &				
33R	Direct Federal Grants/Contracts			og. Staff II (UFR Title 13 og. Staff I (UFR Title 136				33E Program Supplies & Mater	ials 215			
	Medicaid - Direct Payments Medicaid - MBHP Subcontract		345 Direct Care / Pr	og. Starr (UFR Title 130 al / Clerical Staff (UFR Ti	)) Ho 137)			34E Non Charitable Expenses 35E Other Expense			60	
	Medicare Subcontract			louse/Groundskeeping, 0				36E Total Other Program Exp	ense		75	%
				iver Staff (UFR Title 138				42E Other Professional Fees &	Other Admin. Exp.	410	978	
38R	Client Resources	31,469		ertime, Shift Differential a		XXXXXX		43E Leased Office/Program Of	fice Equip.410,390			
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Pr	ogram Staff = 1E		0.13	7,242		ation 410			
40R	Other Publicly sponsored client offsets							48E Program Support 216	_			
41R 42R	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets		1SS Enter de	SERVICI fined unit of service:	STATISTICS			49E Professional Insurance 410 50E Working Capital Interest 4			556	
	Total Assistance and Fees	48,607		er total unit capacity:				51E Total Direct Administration		-	1,534	9/_
	Federated Fundraising	10,007	200	si total aniit capacity.		Undup#	# service units				3.941	
45R	Commercial Activities						delivered	53E Total Reimbursable Expe	ense		18,851	%
46R	Non-Charitable Revenue		3SS OSD's Program	Publicly s	ponsored clients:			54E Direct State/Federal Non-F	Reimbursable Exper			%
	Investment Revenue		4SS Performance R	eport (D-1 Privately s	ponsored clients:			55E Allocation of State/Fed No	n-Reimbursable Exp	ense	10.051	
			5SS Internet filing sy	rstem)	ree Care clients: Total:			56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R			18,851 50,332	<u></u>
	Allocated Admin (M&G) Revenue Released Net Assets-Program		6SS suspended for F 7SS filings.	· Y '08	i otai:			58E OPERATING RESULTS			31.482	
	Released Net Assets-Frogram  Released Net Assets-Equipment		133 Illings.					CRE Preliminary Calculation of	Cost Raimh Evces	Rev *		to OSD adjustment )
	Released Net Assets-Equipment		MASSACHU	ISETTS CONTRACT INI	ORMATION		NON-REIMBURS	ABLE EXPENSE DETAIL		Description	(Subject	to OOD adjustment )
	Total Revenue = 57E	50,332		ontract ID -11 Characters		1N	Direct Employee (	Compensation & Related Exp.				
			1C			X 2N	Direct Occupancy	·				
	SUBCONTRACTED DIRECT CARE I		2C				Direct Other Progr					
1000	Subcontractor Name FEIN	Expense Amt.	3C				Direct Subcontrac					
1SDC 2SDC			4C				Direct Administrat Direct Other Expe					
3SDC				BCONTRACT INFORM	ATION		Direct Other Expe Direct Depreciatio					
4SDC			State Dept	Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)				F:: :::
5SDC			1PS		•			llocated Non-Reimb. (54E+55E)				pense over Eligible
			2PS			10N	Eligible Non-Reim	bursable Exp. Revenue Offsets			s subject to recoupn	nent where the nwealth and must be
Comm.	Of MA Surplus Rev. Retention Share		3PS					evenue Adjustment			bility on the Financi	
l	DDEDARED COMPTUTO					12N	Excess of Non-Re	imbursable Expense Over Offsets	(1,725)	5	,	/
	PREPARER COMMENTS:											

ORGANIZA <sup>*</sup>	TION: Southeastern Massac	chusetts Veterans Housin	g Program, Inc. PROGRAM S	SUPPLEMENTA	L INFO	RMATION SC	HEDULE B - Ui	naudited I	FY END: 9/30/	2021	FEIN: 111190035
UFR Program Nu	umber: 9	Program Name:	Outreach Center	Description:		Veterans C	Outreach	Catalog of Federa		tance #:	В
*Program	Type: <u>27</u>	Program Address:	1297 Purchase Street (Number/Street)	New Bedford (City)	MA (State)	02740 (Zipcode)	# Weeks op	http://www.cfda.gov perated during audit period (e.g., 52):		# operating hours/	/week (e.g., 40): 40.00
Note to Readers: This s	schedule should be read in	n context with F.S. N	otes and all other UFR information. In man	y instances the presen	ce of signif	icant planned to ac	tual variances or non-	reimbursable expenses (e.g., In-	Kind donations) ma	y be appropriat	te and desirable.
* Program Type codes:	21 = SPED; 22 = HCFP/	Medicaid Class Rate	; 23 = Negotiated Unit Rate; 24 = Negotia	ted Accomodations Ra	te; 25= No	n-negotiated Accon	nodations Rate; 26 = 0	Other Non-negotiated Unit Rate;	27 = Cost Reimbur	sement; NA = I	Not Applicable
REVENUE			0S STAFFING_# hours/yr = 1.00 F	TE:2080	FTE	Salary/Wage	EXPENSE - ACTUA		FTE Act		Planned % Var
1R Contrib., Gifts, L	.eg., Bequests, Spec. Ev.	38,162	1S Program Director (UFR Title 102)				1E Total Direct Pr	rogram Staff = 39S	0.82	53,157	%
2R Gov. In-Kind/Cap	pital Budget		2S Program Function Manager (UFR T				2E Chief Executive	e Officer			
3R Private IN-Kind			3S Asst. Program Director (UFR Title 1	03)			3E Chief Financial	Officer			
4R Total Contribut	ion and In-Kind	38,162	4S Supervising Professional (UFR Title	104)			4E Accting/Clerica	l Support			
5R Mass Gov. Gran	t		5S Physician & Psychiatrist (UFR Title	105 & 121)				ouse-Grndskeeping			
6R Other Grant (exc	clud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	·			6E Total Admin E	mployee			
7R Total Grants	•		7S N. Midwife, N.P., Psych N., N.A., R.I				7E Commerical pr	oducts & Svs/Mkting			
8R Dept. of Mental I			8S R.N Non Masters (UFR Title 108)				8E Total FTE/Sala	ary/Wages	0.82	53,157	
9R Dept.of Develop	mental Services(DDS/DM	MR)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 1	150		4,993	
10R Dept. of Public H		***	10S Pharmacist (UFR Title 110)				10E Fringe Benefits	151		2,242	
	and Families (DCF/DSS)	)	11S Occupational Therapist (UFR Title 1	11)			11E Accrual Adjustr				
	onal Assist (DTA/WEL)	·	12S Physical Therapist (UFR Title 112)	,				ee Compensation & Rel. Exp.		60,392	%
13R Dept. of Youth S			13S Speech / Lang. Pathol., Audiologist	(UFR Title 113)				og. Equip.Expenses 301,390		368	
	& Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 11-	4)			14F Facility & Prog	. Equip. Depreciation 301		6,107	
15R Health Care Fin	& Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title				15E Facility Operati			4,938	
16R MA. Comm. For			16S Teacher (UFR Title 116)	, , , , ,				l Liability Insurance 390		2,596	
17R MA. Comm. for I			17S Day Care Director (UFR Title 117)			$\overline{}$	17E Total Occupar			14,009	%
18R MA. Rehabilitation			18S Day Care Lead Teacher (UFR Title	118)			18E Direct Care Co			14,000	
19R MA. Off. for Refu			19S Day Care Teacher (UFR Title 119)	110)			19E Temporary Hel				
	luc. & Care (EEC)-Contra		20S Day Care Asst. Teacher / Aide (UFF	Title 120)				regivers Reimb./Stipends 203			
			21S Psychologist - Doctorate (UFR Title				21E Subcontracted				
22R Dept.of Early Ed	luc. & Care (EEC)-Vouche		22S Clinician-(formerly Psych.Masters)(I			$\overline{}$	22E Staff Training 2			92	
	tary & Secondary Educ. (	DOE)	23S Social Worker - L.I.C.S.W. (UFR Tit			$\overline{}$	23E Staff Mileage /			92	
24R Parole Board (PA		DOE)	24S Social Worker - L.C.S.W., L.S.W (UFR 11)				24E Meals 207	Travel 205		24,323	
25R Veteran's Service		98,500	25S Licensed Counselor (UFR Title 127)				25E Client Transpor	tation 200		24,323	
		90,500									
26R Ex. Off. of Elder		20)	26S Cert. Voc. Rehab. Counselor (UFR				26E Vehicle Expens				
	Community Develop(OC	JD)	27S Cert. Alch. &/or Drug Abuse Counse	elor (UFR Title 129)			27E Vehicle Depred				
28R POS Subcontrac			28S Counselor (UFR Title 130)					ical /Medicine/Pharmacy 209			
29R Other Mass. Stat			29S Case Worker / Manager - Masters (I		0.50	33,758	29E Client Personal				
30R Mass State Ager			30S Case Worker / Manager (UFR Title					rial Goods/Svs./Benefits 212			
31R Mass. Local Gov			31S Direct Care / Prog. Staff Superv. (U	FR Title 133)			31E Direct Client W				
32R Non-Mass. State			32S Direct Care / Prog. Staff III (UFR Tit	tle 134)				cial Prod. & Svs. 214			
33R Direct Federal G			33S Direct Care / Prog. Staff II (UFR Titl	e 135)			33E Program Suppl				
34R Medicaid - Direc			34S Direct Care / Prog. Staff I (UFR Title	e 136)			34E Non Charitable				
35R Medicaid - MBHI	P Subcontract		35S Prog. Secretarial / Clerical Staff (UF				35E Other Expense			439	
36R Medicare			36S Maintainence, House/Groundskeepi		0.32	19,399	36E Total Other Pr			24,854	%
37R Mass. Govt. Clie	ent Stipends		37S Direct Care / Driver Staff (UFR Title					onal Fees & Other Admin. Exp. 4	410	6,830	
38R Client Resources			38S Direct Care Overtime, Shift Differen	itial and Relief	XXXXXX			Program Office Equip.410,390			
39R Mass. spon.clien	nt SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		0.82	53,157	44E Office Equipme	ent Depreciation 410			
40R Other Publicly sp	oonsored client offsets		<del>-</del>				48E Program Suppo	ort 216			
41R Private Client Fe	ees (excluding 3rd Pty)		SER	VICE STATISTICS			49E Professional In	surance 410			
42R Private Client 3rd			1SS Enter defined unit of service	e: services			50E Working Capita	al Interest 410		1,511	
43R Total Assistance	e and Fees	98,500	2SS Enter total unit capacit	y:				dministrative Expense		8,341	%
44R Federated Fundr				-	Undup #	# service units		Reporting Center Allocation		28,437	
45R Commercial Acti	ivities					delivered	53E Total Reimbur			136,033	
46R Non-Charitable F	Revenue		3SS OSD's Program Publi	cly sponsored clients:	55	799	54E Direct State/Fe	deral Non-Reimbursable Expens	se		
47R Investment Reve	enue			ely sponsored clients:			55E Allocation of St	tate/Fed Non-Reimbursable Exp	ense		
48R Other Revenue			5SS Internet filing system)	Free Care clients:			56E TOTAL EXPEN			136,033	
49R Allocated Admin	(M&G) Revenue		6SS suspended for FY '08	Total:	55	799	57E TOTAL REVE			136,662	%
50R Released Net As		-	7SS filings.				58E OPERATING F			630	
51R Released Net As			minge.					Iculation of Cost Reimb. Excess	Rev *		ect to OSD adjustment )
52R Released Net As			MASSACHUSETTS CONTRACT	TINFORMATION		NON-REIMBURSA	ABLE EXPENSE DET		Description		sor to GGB dajaotinont ,
53R Total Revenue :		136,662	Dept Contract ID -11 Chara				compensation & Relate		, , , , , , , , , , , , , , , , , , ,		
ook rotal kevenae	- 07.2	100,002	1C VETS 3NEWORC0000	VETS		Direct Occupancy	ompensation a relate				
SHECONTE	RACTED DIRECT CARE	EXPENSE DETAIL	2C SNEWORC0000	V_10_		Direct Other Progra	am/Onerating				
Subcontractor		Expense Amt.				Direct Subcontract					
1SDC	TEIN	LAPERISE AIRL	4C			Direct Administrativ					
2SDC			5C			Direct Other Exper					
3SDC			POS SUBCONTRACT INFO	PMATION							
4SDC				Payor's FEIN		Direct Depreciation	า eimbursable (Tie to 54	1E)			
				rayors reiN					Any Excess of Non	-Reimbursable	Expense over Eligible
5SDC			1PS				located Non-Reimb. (5	04E+55E)	Revenue Offsets is		
			2PS				oursable Exp. Revenue				nonwealth and must be
Comm. Of MA Surplus	Rev. Retention Share	N/A	3PS			Capital Budget Rev		·			ancial Statements.)
DDEDADED C	OMMENTS.				12N	Excess of Non-Rei	mbursable Expense O	Over Offsets (38,162)		,	,

	ORGANIZATION: Southeastern Massac	chusetts Veterans Housi	ng Program, Inc. PR	OGRAM SUPPLEMENTA	AL INFO	RMATION S	CHEDULE B - Unaud	lited FY E	END: 9/30/2021	FEIN: 111190035
1	UFR Program Number: 7	Program Name:	SSVF	Description	:	Supportive Services	to Veteran Families		mestic Assistance #: 64.0	33 в
	*Program Type: N/A	Program Address:		New Bedford	MA	02740	# Weeks operated	http://www.cfda.gov/defa during audit period (e.g., 52): 52.0		s/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	n context with F.S. N	(Number/Street)  Iotes and all other UFR inform	(City) nation. In many instances the prese	(State) nce of signi	(Zipcode) ficant planned to a	actual variances or non-reimbu	ırsable expenses (e.g., In-Kind	donations) may be appropria	ate and desirable.
	ram Type codes: 21 = SPED; 22 = HCFP/	Medicaid Class Rate	e; 23 = Negotiated Unit Rate;	24 = Negotiated Accomodations R			omodations Rate; 26 = Other I	Non-negotiated Unit Rate; 27 =		
REVEN	IUE Contrib., Gifts, Leg., Bequests, Spec. Ev.	27,249	0S STAFFING_# hou 1S Program Director (UFF		FTE	Salary/Wage	EXPENSE - ACTUAL/PLA 1E Total Direct Program		E Actual 2.00 114.393	Planned % Var
2R	Gov. In-Kind/Capital Budget	21,243	2S Program Function Mar				2E Chief Executive Office		2.00	
	Private IN-Kind		3S Asst. Program Directo				3E Chief Financial Office			
4R	Total Contribution and In-Kind	27,249	4S Supervising Profession				4E Accting/Clerical Supp			
	Mass Gov. Grant		5S Physician & Psychiatri				5E Admin Maint/House-0			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR				6E Total Admin Employ			
	Total Grants Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psyc 8S R.N Non Masters (U	ch N.,N.A., R.N MA (Title 107)			7E Commerical products 8E Total FTE/Salary/Wa		2.00 114.393	
	Dept. of Merital Realth (DMR)  Dept.of Developmental Services(DDS/DM	IR)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		10.744	
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title		-		10E Fringe Benefits 151		4,825	
	Dept. of Children and Families (DCF/DSS)		11S Occupational Therapis	st (UFR Title 111)			11E Accrual Adjustments			
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UF				12E Total Employee Cor	npensation & Rel. Exp.	129,963	%
	Dept. of Youth Services (DYS)			., Audiologist (UFR Title 113)			13E Facility and Prog. Eq		40,721	
14R 15R	Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-UCP		14S Dietician / Nutritionist				14E Facility & Prog. Equip 15E Facility Operation/Ma		9,891 7,997	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 11				16E Facility General Liabi		4,205	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UF			· <del></del>	17E Total Occupancy	mity misurance 390	62,814	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teach	er (UFR Title 118)			18E Direct Care Consultar	nt 201		
	MA. Off. for Refugees & Immigr. (ORI)		19S Day Care Teacher (UF	R Title 119)			19E Temporary Help 202			
20R	Dept.of Early Educ. & Care (EEC)-Contra	act	20S Day Care Asst. Teach	er / Aide (UFR Title 120)			20E Clients and Caregive			
	Dept.of Early Educ. & Care (EEC)-Vouche Dept of Correction (DOC)	er	21S Psychologist - Doctora	ate (UFR Title 122) vch.Masters)(UFR Title 123)			21E Subcontracted Direct 22E Staff Training 204	Care 206	225	
23R	Dept. of Elementary & Secondary Educ. (	DOE)	23S Social Worker - L.I.C.S			. (	23E Staff Mileage / Trave	1 205	3,843	
	Parole Board (PAR)	50 <u>2)</u>		.W., L.S.W (UFR Title 125 & 126)	-		24E Meals 207	. 200	0,010	
	Veteran's Services (VET)		25S Licensed Counselor (L				25E Client Transportation	208		
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Co.				26E Vehicle Expenses 20			
	Div.of Housing & Community Develop(OC	CD)	27S Cert. Alch. &/or Drug A	Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation			
28R 29R	POS Subcontract Other Mass. State Agency POS		28S Counselor (UFR Title	130) er - Masters (UFR Title 131)			28E Incidental Medical /M 29E Client Personal Allow			
	Mass State Agency Non - POS		30S Case Worker / Manage	er - Masters (UFR Title 131) er (LIFR Title 132)	1.00	55.008				
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Sta		1.00				-	
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Sta	aff III (UFR Title 134)			32E Other Commercial Pr			
33R	Direct Federal Grants/Contracts	154,155	33S Direct Care / Prog. Sta				33E Program Supplies & I		5,813	
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Sta	aff I (UFR Title 136)			34E Non Charitable Exper	nses		
35R	Medicaid - MBHP Subcontract Medicare		35S Prog. Secretarial / Cle 36S Maintainence, House/6				35E Other Expense 36E Total Other Program	- F	945 10,826	0/
	Mass. Govt. Client Stipends		37S Direct Care / Driver St	Groundskeeping, Cook 138	-		42F Other Professional Fe	ees & Other Admin. Exp. 410	15,310	%
	Client Resources			Shift Differential and Relief	XXXXXX		43E Leased Office/Progra		10,010	
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program		2.00	114,393	44E Office Equipment De	preciation 410		
	Other Publicly sponsored client offsets		_				48E Program Support 216			
	Private Client Fees (excluding 3rd Pty)			SERVICE STATISTICS			49E Professional Insurance			
	Private Client 3rd Pty/other offsets  Total Assistance and Fees	154,155		unit of service: I unit capacity:	_		50E Working Capital Inter 51E Total Direct Adminis		2,447 17,757	9/
	Federated Fundraising	154,155	200 Enter tota	і ині сарасіту.	Undur #	# service units			58,504	
	Commercial Activities					delivered	53E Total Reimbursable		279,864	
46R	Non-Charitable Revenue		3SS OSD's Program	Publicly sponsored clients	:		54E Direct State/Federal I	Non-Reimbursable Expense		<u>%</u>
	Investment Revenue		4SS Performance Report (I	D-1 Privately sponsored clients			55E Allocation of State/Fe	ed Non-Reimbursable Expense		
48R 49R	Other Revenue	39,928	5SS Internet filing system)	Free Care clients			56E TOTAL EXPENSE 57E TOTAL REVENUE =	rop.	279,864 221,332	
	Allocated Admin (M&G) Revenue Released Net Assets-Program		6SS suspended for FY '08 7SS fillings.	Total	·	· <del></del>	58E OPERATING RESUL		(58,532)	
	Released Net Assets-Frogram  Released Net Assets-Equipment		733 mings.					on of Cost Reimb. Excess Rev.		ject to OSD adjustment )
52R	Released Net Assets-Time		MASSACHUSETT	S CONTRACT INFORMATION		NON-REIMBURS	SABLE EXPENSE DETAIL	Desci	ription	jeet to GOD adjustment )
	Total Revenue = 57E	221,332		t ID -11 Characters MMARS Code			Compensation & Related Exp		•	
			1C			Direct Occupancy				
	SUBCONTRACTED DIRECT CARE		2C			Direct Other Prog				
1000	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontrac				
1SDC 2SDC			4C			Direct Administra Direct Other Expe				
3SDC	·			ITRACT INFORMATION		Direct Depreciation				
4SDC				yor Name Payor's FEIN			Reimbursable (Tie to 54E)	/^	Evenes of New Beimb	Evpapas aver Eligible
5SDC			1PS		9N		Allocated Non-Reimb. (54E+5	DE) Rever	Excess of Non-Reimbursable nue Offsets is subject to reco	
			2PS				nbursable Exp. Revenue Offs		am is purchased by the Com	
Comm.	Of MA Surplus Rev. Retention Share		3PS				evenue Adjustment	recon	nized as a liability on the Fir	
	PREPARER COMMENTS:				12N	Excess of Non-Re	eimbursable Expense Over O	insets (07,177)		
	I REI ARER COMMENTS.									

	ORGANIZATION: Southeastern Massac	husetts Veterans Housi	ng Program, Inc. PROGRAM	M SUPPLEMENTA	L INFO	RMATION S	CHEDULE B - Unau	dited FY END	9/30/2021	FEIN: 111190035
1	UFR Program Number: 8	Program Name:	Permanent Supportive Housing	Description:		Permanent Sup	portive Housing	Catalog of Federal Domes		В
	*Program Type: N/A	Program Address:	See Supplemental Schedule	New Bedford	MA	02740	# Weeks operated	http://www.cfda.gov/default.ld during audit period (e.g., 52): 52.00		urs/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	context with F.S. N	(Number/Street)  Notes and all other UFR information. In re	(City) many instances the presen	(State)	(Zipcode) ficant planned to a	ctual variances or non-reimb	ursable expenses (e.g., In-Kind don	ations) may be approp	riate and desirable.
* Progr	am Type codes: 21 = SPED; 22 = HCFP/I	Medicaid Class Rate	e; 23 = Negotiated Unit Rate; 24 = Nego	otiated Accomodations Ra	te; 25= No	n-negotiated Acco	modations Rate; 26 = Other	Non-negotiated Unit Rate; 27 = Cos	st Reimbursement; NA	= Not Applicable
REVEN			0S STAFFING_# hours/yr = 1.0		FTE	Salary/Wage	EXPENSE - ACTUAL/PL		Actual	Planned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget		1S Program Director (UFR Title 102				1E Total Direct Progra 2E Chief Executive Offi			%
	Private IN-Kind/Capital Budget	3 913	2S Program Function Manager (UFI 3S Asst. Program Director (UFR Titl				3E Chief Executive Office			
	Total Contribution and In-Kind	3,913	4S Supervising Professional (UFR 11)				4E Accting/Clerical Sup			
	Mass Gov. Grant	3,313	5S Physician & Psychiatrist (UFR T				5E Admin Maint/House-		. ——	
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	ille 103 & 121)			6E Total Admin Emplo			
	Total Grants		7S N. Midwife, N.P., Psych N., N.A.,	R.N MA (Title 107)			7E Commerical product		. ——	
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 1	08)			8E Total FTE/Salary/W			
9R	Dept.of Developmental Services(DDS/DM	R)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150			
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151			
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Tit				11E Accrual Adjustments			
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 11				12E Total Employee Co	mpensation & Rel. Exp.		%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiolog				13E Facility and Prog. Ed			
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title				14E Facility & Prog. Equi		4,518	
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR	Litle 115)			15E Facility Operation/M		17,250	
	MA. Comm. For the Blind (MCB) MA. Comm. for Deaf & H H (MCD)		16S Teacher (UFR Title 116)	7)			16E Facility General Liab	ollity Insurance 390	1,921 23,689	0/
	MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 11 18S Day Care Lead Teacher (UFR Title 11)	/)			17E Total Occupancy 18E Direct Care Consulta	ant 201	23,009	
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 11	a)			19E Temporary Help 202			
	Dept. of Early Educ. & Care (EEC)-Contra	ct	20S Day Care Asst. Teacher / Aide (I			. —	20E Clients and Caregive			
21R	Dept.of Early Educ. & Care (EEC)-Vouche	er	21S Psychologist - Doctorate (UFR T				21E Subcontracted Direct			
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Master				22E Staff Training 204			
23R	Dept. of Elementary & Secondary Educ. (I	DOE)	23S Social Worker - L.I.C.S.W. (UFF	R Title 124)			23E Staff Mileage / Trave	el 205		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W	/ (UFR Title 125 & 126)			24E Meals 207			
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 1				25E Client Transportation			
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UR				26E Vehicle Expenses 20			
	Div.of Housing & Community Develop(OC	D)	27S Cert. Alch. &/or Drug Abuse Cou	inselor (UFR Title 129)			27E Vehicle Depreciation			
	POS Subcontract		28S Counselor (UFR Title 130)	(UED TW. 404)			28E Incidental Medical /N			
29R 30R	Other Mass. State Agency POS Mass State Agency Non - POS		29S Case Worker / Manager - Master 30S Case Worker / Manager (UFR Ti	rs (UFR Title 131)			29E Client Personal Allov 30E Provision Material G			
	Mass. Local Govt/Quasi-Govt. Entities	17.692	31S Direct Care / Prog. Staff Superv.				31E Direct Client Wages			
32R	Non-Mass. State/Local Government	17,092	32S Direct Care / Prog. Staff III (UFR				32E Other Commercial P			
33R	Direct Federal Grants/Contracts	-	33S Direct Care / Prog. Staff II (UFR	Title 135)			33E Program Supplies &			
34R	Medicaid - Direct Payments	-	34S Direct Care / Prog. Staff I (UFR	Title 136)			34E Non Charitable Expe			
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff	(UFR Title 137)			35E Other Expense			
36R	Medicare		36S Maintainence, House/Groundske	eping, Cook 138			36E Total Other Progra	m Expense		%
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR 1				42E Other Professional F	ees & Other Admin. Exp. 410		
	Client Resources		38S Direct Care Overtime, Shift Diffe		XXXXXX		43E Leased Office/Progra			
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 11	E			44E Office Equipment De			
	Other Publicly sponsored client offsets						48E Program Support 21		8,360	
	Private Client Fees (excluding 3rd Pty)			SERVICE STATISTICS			49E Professional Insuran		1.118	
	Private Client 3rd Pty/other offsets Total Assistance and Fees	17,692	1SS Enter defined unit of set 2SS Enter total unit capa				50E Working Capital Inte 51E Total Direct Admin		9,478	9/
	Federated Fundraising	17,032	233 Enter total unit cap	acity.	Undun #	# service units			8.766	
	Commercial Activities	-				delivered	53E Total Reimbursable		41,933	
	Non-Charitable Revenue		3SS OSD's Program P	ublicly sponsored clients:	2			Non-Reimbursable Expense	3,913	
	Investment Revenue		4SS Performance Report (D-1 Pri	ivately sponsored clients:				ed Non-Reimbursable Expense		
48R	Other Revenue	79,507	5SS Internet filing system)	Free Care clients:			56E TOTAL EXPENSE		45,846	%
	Allocated Admin (M&G) Revenue		6SS suspended for FY '08	Total:			57E TOTAL REVENUE :		101,112	%
	Released Net Assets-Program		7SS filings.				58E OPERATING RESU		55,266 \$	<u>-</u>
51R	Released Net Assets-Equipment						CRE Preliminary Calculat	ion of Cost Reimb. Excess Rev. *		ubject to OSD adjustment )
	Released Net Assets-Time		MASSACHUSETTS CONTR				ABLE EXPENSE DETAIL	Descripti	on	
53R	Total Revenue = 57E	101,112	Dept Contract ID -11 Ch	naracters MMARS Code			Compensation & Related Exp	p		
			1C			Direct Occupancy				
	SUBCONTRACTED DIRECT CARE I Subcontractor Name FEIN					Direct Other Prog Direct Subcontract		3,913 Donated I	-00d	
1SDC	Subcontractor Name FEIN	Expense Amt.	4C			Direct Subcontract		<del></del>		
2SDC			5C			Direct Other Expe				
3SDC			POS SUBCONTRACT IN	NFORMATION		Direct Depreciation				
4SDC			State Dept Payor Name				Reimbursable (Tie to 54E)	3,913		
5SDC		-	1PS				Allocated Non-Reimb. (54E+5			ole Expense over Eligible
		-	2PS				nbursable Exp. Revenue Offs	Revenue	Offsets is subject to rec	
Comm.	Of MA Surplus Rev. Retention Share		3PS				evenue Adjustment	programi	is purchased by the Cor ed as a liability on the Fi	mmonwealth and must be
	-		· · · · · · · · · · · · · · · · · · ·		12N	Excess of Non-Re	eimbursable Expense Over C	Offsets (79,507)	a as a nability on the F	nanoai Giatements.)
	PREPARER COMMENTS:									



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

Board of Directors of Southeastern Mass Veterans Housing Program, Inc. New Bedford, 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 consolidated financial statements of Southeastern Mass Veterans Housing Program, Inc., which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, consolidated statements of functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 9, 2022.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's internal control.

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

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



Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying included in the schedule of findings and responses as items 2021-001 that we consider to be a significant deficiency.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's Response to Findings

Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Southeastern Mass Veterans Housing Program, Inc. and Subsidiary's response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements s and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

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

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

New Bedford, Massachusetts February 9, 2022

## SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. AND SUBSIDIARY SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED SEPTEMBER 30, 2021

Section I – Summa	ary of Auditors' Results
Consolidated financial statements s	
1. Type of auditor's report issued:	Unmodified
2. Internal Control Over Financial Reporting:	
<ul> <li>Material weakness(es) identified?</li> </ul>	yes <u>X</u> none reported
<ul> <li>Significant deficiencies identified that are not considered to be material weakness(es)?</li> </ul>	Xyesno
3. Noncompliance material to financial consolidated statements noted?	yes <u>X</u> no
Federal Awards	

Uniform Guidance not applicable.

### SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. AND SUBSIDIARY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED SEPTEMBER 30, 2021

#### Section II - Consolidated Financial Statement Findings

#### **CURRENT YEAR**

#### 2021-001 Segregation of Duties

**Condition:** Recording of receipts and bank deposit procedures are not segregated in the Business Office.

**Criteria:** Internal controls should be in place that segregate these duties to provide reasonable assurance that receipts are recorded and deposited appropriately.

**Effect:** Because of the absence of segregation of duties, misstatements may occur during the recording and deposit process.

**Cause of Condition:** Procedures for segregation of duties in the Accounting Manual are not consistently being followed by the Business Office.

**Recommendation**: Procedures should be implemented requiring the segregation of duties in the Business Office.

**Management Response:** Segregation of duties are followed whenever practical in the Business Office.

Because of the scheduled hours, sometimes only one person is in the office when receipts are received. The procedures in effect are that a signed receipt is always given for all cash or checks paid in person. A cash receipts journal is maintained, plus a client ledger card is maintained, and the bank deposit must agree with the cash receipts journal.

The vast majority of funds received are direct deposited in the corporate bank account. Of the remaining funds, most are checks – city, private, and client – and there are some cash payments.

We believe there are sufficient overlapping procedures in place to prevent misstatements.

#### **PRIOR YEAR**

#### 2020-001 Segregation of Duties

**Condition:** Recording of receipts and bank deposit procedures are not segregated in the Business Office.

**Criteria:** Internal controls should be in place that segregate these duties to provide reasonable assurance that receipts are recorded and deposited appropriately.

**Effect:** Because of the absence of segregation of duties, misstatements may occur during the recording and deposit process.

### SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. AND SUBSIDIARY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED SEPTEMBER 30, 2021

#### Section II – Consolidated Financial Statement Findings(Continued)

#### PRIOR YEAR (Continued)

2020-001 Segregation of Duties (Continued)

**Cause of Condition:** Procedures for segregation of duties in the Accounting Manual are not consistently being followed by the Business Office.

**Recommendation**: Procedures should be implemented requiring the segregation of duties in the Business Office.

Current Year Status See 2021-001

# SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. AND SUBSIDIARY SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED SEPTEMBER 30, 2021

Section III – Federal Award Findings and Respon	ses
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Not applicable

