

**CATHOLIC COMMUNITY SERVICES OF
WESTERN WASHINGTON**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)**



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**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Catholic Community Services of Western Washington
Seattle, Washington

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Community Services of Western Washington (the Organization), a Washington nonprofit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Catholic Community Services of Western Washington as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Organization's 2020 financial statements, and our report dated March 22, 2021 expressed an unmodified audit opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of financial position by division and activities by division are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 the Organization's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Bellevue, Washington
March 18, 2022

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

ASSETS	2021	2020
CURRENT ASSETS		
Cash and cash equivalents	\$ 45,744,564	\$ 30,624,468
Accounts receivable, net of allowance for doubtful accounts of \$539,903 and \$286,210 in 2021 and 2020, respectively	34,208,213	30,177,988
Interest and accounts receivable, related parties	1,669,177	2,534,841
Pledges receivable, current portion	75,000	1,025,000
Notes receivable, related parties, current portion, net of allowance of \$202,808	53,520	415,112
Notes receivable, current portion	43,520	43,520
Prepaid expenses	769,303	803,016
Other current assets	28,486	42,541
Total current assets	82,591,783	65,666,486
PROPERTY AND EQUIPMENT		
Land	7,326,397	7,326,397
Construction in progress	531,990	8,842,520
Building and equipment, net of accumulated depreciation of \$17,315,237 and \$15,672,387 in 2021 and 2020, respectively	37,489,380	26,805,917
Total property and equipment	45,347,767	42,974,834
OTHER ASSETS		
Pledges receivable, net of current portion	150,000	50,517
Notes receivable, related parties, net of current portion and allowance for doubtful accounts of \$2,013,000 at June 30, 2021 and 2020	2,908,930	2,243,438
Lease receivable	1,373,520	1,238,553
Prepaid ground lease	576,000	588,000
Cash, maintenance reserve account	245,232	194,271
Investments	1,434,032	1,434,032
Accounts receivable, endowment funds held by related party	267,999	241,880
Total other assets	6,955,713	5,990,691
Total assets	\$ 134,895,263	\$ 114,632,011

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021	2020
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 4,618,813	\$ 5,356,896
Accounts payable, related parties	979,394	1,497,086
Accrued payroll and related expenses	18,333,571	12,761,110
Notes payable, installment, current portion, including related party payable of \$66,086 and \$62,790, respectively	477,720	109,390
Refundable deposits	496,213	420,146
Accrued liabilities	693,072	424,413
Deferred revenue	3,952,870	3,087,978
Funds held in trust	24,718	36,233
Total current liabilities	29,576,371	23,693,252
LONG-TERM LIABILITIES		
Notes payable, installment, net of current portion, including related party payable of \$2,486,761 and \$2,554,087, respectively	2,486,761	2,965,721
Notes payable, forgivable	18,820,590	17,851,719
Notes payable, deferred	350,000	350,000
Line of credit, related party	946,280	977,136
Insurance claims payable	1,531,825	-
Deferred lease revenue, long term	1,278,057	1,301,445
Total long-term liabilities	25,413,513	23,446,021
Total liabilities	54,989,884	47,139,273
NET ASSETS		
Without donor restrictions	69,194,521	56,095,620
With donor restrictions:		
Perpetual in nature	197,739	197,739
Purpose and time restrictions	10,513,119	11,199,379
Total with donor restrictions	10,710,858	11,397,118
Total net assets	79,905,379	67,492,738
Total liabilities and net assets	\$ 134,895,263	\$ 114,632,011

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2021	2020
SUPPORT AND REVENUE				
Fees and grants from governmental agencies	\$ 228,690,666	\$ -	\$ 228,690,666	\$ 180,257,699
Contributions	15,156,137	3,322,222	18,478,359	17,072,092
Contributions, United Way:				
Allocations	421,607	-	421,607	429,028
Donor-designated	56,306	-	56,306	118,031
Legacies and bequests	889,788	-	889,788	613,982
Fees and other income:				
Private program service fees	10,691,283	-	10,691,283	9,710,511
Training fees	2,885,413	-	2,885,413	3,105,989
Investment income	386,863	13,344	400,207	583,363
Development and management fees	232,820	-	232,820	399,871
Rental income and fees	528,778	-	528,778	381,203
Miscellaneous revenue	83,158	-	83,158	170,900
Net assets released from restrictions	4,021,826	(4,021,826)	-	-
Total support and revenue	264,044,645	(686,260)	263,358,385	212,842,669
EXPENSES AND LOSSES				
Program services	235,225,739	-	235,225,739	191,502,493
Management and general	14,525,688	-	14,525,688	14,958,790
Fundraising	1,194,317	-	1,194,317	1,404,255
Total expenses	250,945,744	-	250,945,744	207,865,538
Total expenses and losses	250,945,744	-	250,945,744	207,865,538
CHANGE IN NET ASSETS	13,098,901	(686,260)	12,412,641	4,977,131
Net assets - beginning of year	56,095,620	11,397,118	67,492,738	62,515,607
NET ASSETS - END OF YEAR	<u>\$ 69,194,521</u>	<u>\$ 10,710,858</u>	<u>\$ 79,905,379</u>	<u>\$ 67,492,738</u>

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	Social Services	Long-Term Care	Total Program	Management and General	Fundraising	Totals	
						2021	2020
Salaries and related payroll expenses	\$ 92,684,482	\$ 78,251,749	\$ 170,936,231	\$ 9,685,840	\$ 841,215	\$ 181,463,286	\$ 156,058,955
Contributions, grants, and specific assistance/foster care payments	38,734,484	37,735	38,772,219	1,325,444	-	40,097,663	25,122,041
Professional fees and contract service payments	4,361,816	1,758,095	6,119,911	699,600	65,818	6,885,329	6,095,838
Occupancy	5,143,580	780,369	5,923,949	488,288	18,387	6,430,624	6,023,040
Supplies	2,289,497	2,335,282	4,624,779	176,374	13,820	4,814,973	3,733,926
In-kind expenses	2,402,977	-	2,402,977	-	-	2,402,977	2,787,192
Depreciation	1,428,152	103,934	1,532,086	108,140	1,431	1,641,657	1,539,868
Telephone	1,310,161	177,460	1,487,621	50,691	4,438	1,542,750	1,461,729
Equipment rental and maintenance	935,013	142,367	1,077,380	266,954	26,196	1,370,530	993,584
Taxes and insurance	144,135	7	144,142	782,698	-	926,840	883,670
Travel	417,006	219,854	636,860	9,296	706	646,862	725,179
Printing and advertisement	299,195	42,320	341,515	81,655	132,090	555,260	636,425
Settlement Expense	-	-	-	525,000	-	525,000	-
Interest and bank charges	245,223	83,324	328,547	86,495	20,967	436,009	306,476
Bad debts	22,875	256,070	278,945	-	-	278,945	30,274
Miscellaneous	154,421	-	154,421	90,721	29,849	274,991	376,214
Dues and fees	141,885	7,520	149,405	121,567	1,139	272,111	282,274
Conferences	113,667	66,751	180,418	7,383	619	188,420	522,887
Postage	63,471	70,862	134,333	19,542	29,297	183,172	170,834
Venue and catering	-	-	-	-	8,345	8,345	115,132
Total	\$ 150,892,040	\$ 84,333,699	\$ 235,225,739	\$ 14,525,688	\$ 1,194,317	\$ 250,945,744	\$ 207,865,538

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 12,412,641	\$ 4,977,131
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,641,657	1,539,868
(Increase) decrease in operating assets:		
Accounts receivable	(4,030,225)	(7,409,308)
Accounts receivable, related parties	839,545	(24,429)
Pledges receivable	850,517	1,330,000
Prepaid expenses	45,713	(323,252)
Other current assets	14,055	5,478
Lease receivable	(134,967)	(116,629)
Increase (decrease) in operating liabilities:		
Accounts payable	(738,083)	2,427,995
Accounts payable, related parties	(517,692)	(18,445)
Accrued payroll and related expenses	5,572,461	3,951,077
Other accrued liabilities	333,211	(121,032)
Insurance claims payable	1,531,825	-
Deferred revenue	841,504	988,010
Net cash provided by operating activities	18,662,162	7,206,464
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(4,014,590)	(9,960,560)
Increase in notes receivable, related parties, net	(195,103)	(155,786)
Funding of notes receivable	(598,014)	(10,000)
Payments received on notes receivable	489,217	241,883
Net cash used by investing activities	(4,318,490)	(9,884,463)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on notes payable	(110,630)	(106,311)
Borrowings (payments) on line of credit, net	(30,856)	830,669
Proceeds from notes payable	968,871	5,548,035
Net cash provided by financing activities	827,385	6,272,393
NET INCREASE IN CASH	15,171,057	3,594,394
Cash - beginning of year	30,818,739	27,224,345
CASH - END OF YEAR	\$ 45,989,796	\$ 30,818,739

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021	2020
RECONCILIATION OF CASH AND RESTRICTED CASH - END OF YEAR PER THE CASH FLOW STATEMENT TO CASH AND RESTRICTED CASH PER THE BALANCE SHEET		
Cash and cash equivalents, net of checks written in excess	\$ 45,744,564	\$ 30,624,468
Maintenance reserve account	245,232	194,271
Cash - end of year per cash flow statement	\$ 45,989,796	\$ 30,818,739
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid	\$ 195,359	\$ 149,029

See accompanying Notes to Financial Statements.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Catholic Community Services of Western Washington (CCS or the Organization) was incorporated as a Washington nonprofit corporation during 1988. The purpose of CCS is to minister to the needs of individuals, families, and groups in western Washington who are poor, troubled, or otherwise in need, with a broad range of interrelated services. Through CCS, the Roman Catholic Church in Western Washington seeks to demonstrate its caring and compassion by serving those in need. Such needs are met by professionals, trained volunteers, and lay helpers working in partnership to provide direct social services, advocacy on behalf of individuals, and empowerment of local community groups. To accomplish this objective, special purpose programs have been designed to meet the physical, emotional, and spiritual needs of the community. Service and Area Divisions operate social service programs at a number of locations under various names.

The financial statements include the activity of the Governance Office (Western Washington) and the following Service and Area Divisions of CCS: Catholic Community Services King County (King County), Catholic Community Services Southwest (Southwest), the Long-Term Care System (Long-Term Care), and Catholic Community Services Northwest (Northwest). All material interdivision transactions have been eliminated.

Financial Statement Presentation

CCS's financial statements are presented on the accrual basis of accounting. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

Cash and Cash Equivalents

CCS considers all highly liquid investments with a maturity date of three months or less at date of purchase to be cash equivalents.

At times, cash balances, including amounts held in reserves, exceed the federally insured limits of the financial institution and expose the Organization to credit risk. At June 30, 2021, the Organization's balances exceeded the federally insured limits by approximately \$45 million. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Accounts Receivable

Accounts receivable consists primarily of fees to be collected from third-party payors and private-pay payors under various sliding fee schedules. Accounts receivable from third-party payors are adjusted to the amount expected to be collected from the third-party payor. Any subsequent adjustment to the actual amount collected is recorded as a direct reduction of revenue. Other accounts receivable and contributions receivable are valued based on management's estimate of expected losses due to uncollectibility of account balances by recording an allowance for doubtful accounts.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable – Endowment Funds Held by Related Party

CCS has received donations to establish permanent endowment funds to primarily provide program services. Terms of the donations require the funds to be segregated from other organization funds. CCS has transferred the endowment funds to The Catholic Charities Foundation (CCF) to hold as restricted funds in trust for CCS.

Pledges Receivable

Pledges are recorded as receivables and revenue when received. CCS distinguishes between contributions received for each net asset category in accordance with donor-imposed restrictions. Long-term pledges are not discounted as the impact is not material. There is no allowance for uncollectible pledges as management believes the amounts to be fully realizable. At June 30, 2021, pledges receivable consisted of pledges from one donor. At June 30, 2021, pledges to be collected are \$75,000 for each of the next 3 years.

Property and Equipment

Land, building, and equipment are recorded at cost for items purchased and at estimated fair market value for items donated. Depreciation is computed based on this cost less salvage value. Salvage value for buildings and improvements is evaluated individually by management based on prior experience and in total is approximately 18% of historical cost. In accordance with the capitalization policy, acquisitions of individual items costing \$2,500 or less are expensed in the year of acquisition.

Property, equipment, and accumulated depreciation at June 30, 2021 are as follows:

Buildings and improvements	\$ 43,633,281
Furniture and equipment	4,847,396
Leasehold improvements	6,323,940
Total	54,804,617
Less: Accumulated depreciation	17,315,237
Property and equipment, net	\$ 37,489,380

CCS reviews its investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. No impairment losses were recognized in 2021.

Depreciation is calculated on the straight-line basis over the following estimated useful lives:

Buildings	30 to 40 Years
Building improvements	5 to 31 Years
Furniture and equipment	3 to 10 Years
Leasehold improvements	3 to 15 Years

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

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

A portion of the CCS's revenue is derived from cost-reimbursable state and local contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization was awarded, but did not receive an advance for, cost-reimbursable grants of \$28,880,045, for which qualifying expenditures have not yet been incurred and accordingly has not been recognized as revenue at June 30, 2021.

A significant portion of CCS's government fees and grants revenue and private program service fee revenue is derived from services rendered to clients for in home, long-term care, managed care, and behavioral health and chemical dependency services. The services provided by CCS have no fixed duration and can be terminated by the client at any time, and therefore, each service is its own stand-alone contract.

These revenue amounts are reported at the amount that reflects the consideration to which CCS expects to be entitled in exchange for the care services. These amounts are due from clients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the CCS bills the clients and third-party payors several days after the services are performed. In addition, some managed care organizations have advanced funds to CCS. These funds are included in deferred revenue until the criteria for recognition have been met. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by CCS. Revenue for performance obligations satisfied over time is recognized based on rates negotiated with the clients and third-party payors. CCS believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to clients receiving care through the long-term care, managed care, behavioral health, or chemical dependency programs. CCS measures the performance obligation from commencement of the service to the point when it is no longer required to provide services to that client, which is generally at the time the client visit.

CCS determines the transaction price based on prospectively determined rates for goods and services provided. CCS determines its estimates of allowances and discounts based on its discount policies and historical experience.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Revenue

Amounts received in advance for services to be provided in the future are recorded as deferred revenue. Amounts deferred are recognized as earned revenue as services are provided.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general 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 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.

CCS reports contributions restricted by donors as increases in net assets without donor restrictions if 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. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributions In-Kind

Donations of property, materials, and services are recorded as support at their estimated fair values at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Donated use of facilities is recognized at the fair value of rents (Note 14).

Functional Allocation of Expenses

The financial statements report categories of expenses that are attributable to the program and supporting functions. All expenses are allocated based on direct usage utilizing the methodology of direct allocation with the exception of occupancy, which is based on square footage, and computer support cost in professional fees is based on the number of computers used by the program or supporting function. Expenses that directly benefit program participants are classified as program services of social services or long-term care services. Expenses that support the program services are assigned to management and general and fundraising as supporting services.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates and Assumptions

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

Change in Accounting Principles

For the year ended June 30, 2021, the Organization adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB Accounting Standards Codification (ASC) 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. CCS's financial statements reflect the application of ASC 606 guidance beginning in 2021. No cumulative-effect adjustments in net assets was recorded because the adoption of ASU 2014-09 did not significantly impact CCS's reported historical revenue. The primary revenue streams impacted by the change in principle were private program service fees, training fees, and development and management fees, as well as certain program service fees for long-term care services included with fees and grants from governmental agencies on the statement of activities.

Comparative Financial Information

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

Reclassifications

Certain prior year amounts have been reclassified for consistency with current year presentation.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 LIQUIDITY AND AVAILABILITY

The table below presents financial assets available for general expenditures within one year at June 30, 2021:

Cash and cash equivalents	\$ 45,744,564
Accounts receivable, net	34,208,213
Accounts receivable, related party	1,669,177
Pledges receivable, current	75,000
Notes and leases receivable, current	97,040
Subtotal	<u>81,793,994</u>
Less: Net assets with donor restrictions, excluding endowment funds held by related party	<u>(10,245,125)</u>
Total financial assets	<u><u>\$ 71,548,869</u></u>

The Organization receives significant contributions and promises to give restricted by donors, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Organization has a liquidity goal to maintain current financial assets less current liabilities at a minimum of 30 days operating expenses. To achieve this target, the entity forecasts its future cash flows and monitors its liquidity quarterly. During the year ended June 30, 2021, the level of liquidity was managed within the goal objectives.

NOTE 3 FEDERAL INCOME TAX

CCS is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC). CCS is not a private foundation as defined in IRC Section 509(a). The Organization's tax filings are subject to examination by various taxing authorities.

CCS has evaluated its tax positions and concluded that it has taken no uncertain tax positions that would require material adjustment to the financial statements. In addition, management is not aware of any matters that would cause the loss of its tax-exempt status.

NOTE 4 INVESTMENTS

In 2003, CCS transferred \$350,000 to CCF and specified itself as the beneficiary. CCF holds and invests the funds and has no variance power over the funds. Interest receivable related to earnings on these funds is \$1,228,378 at June 30, 2021.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 INVESTMENTS (CONTINUED)

CCS's investments are as follows:

<u>Division</u>	<u>Related Entity</u>	<u>Investment</u>	<u>Interest</u>
Governance	Catholic Charities Foundation	\$ 350,000	0.00%
<u>Equity Method Investments:</u>			
Governance	Monica Village Place I Housing LLC	783,455	0.01%
Southwest	Devoe Housing LLC	99,927	0.01%
Southwest	Devoe II Housing LLC	200,000	0.01%
Southwest	Nativity House Apartments, LLC	767	0.01%
Southwest	Tacoma G Street Family Housing, LLC	(117)	0.01%
	Total Investments	<u>\$ 1,434,032</u>	

As of December 31, 2020, the total assets and total liabilities of the limited liability companies that CCS has an investment in were \$40,067,326 and \$18,482,111, respectively. Total net loss was \$1,228,786 for the year ended December 31, 2020.

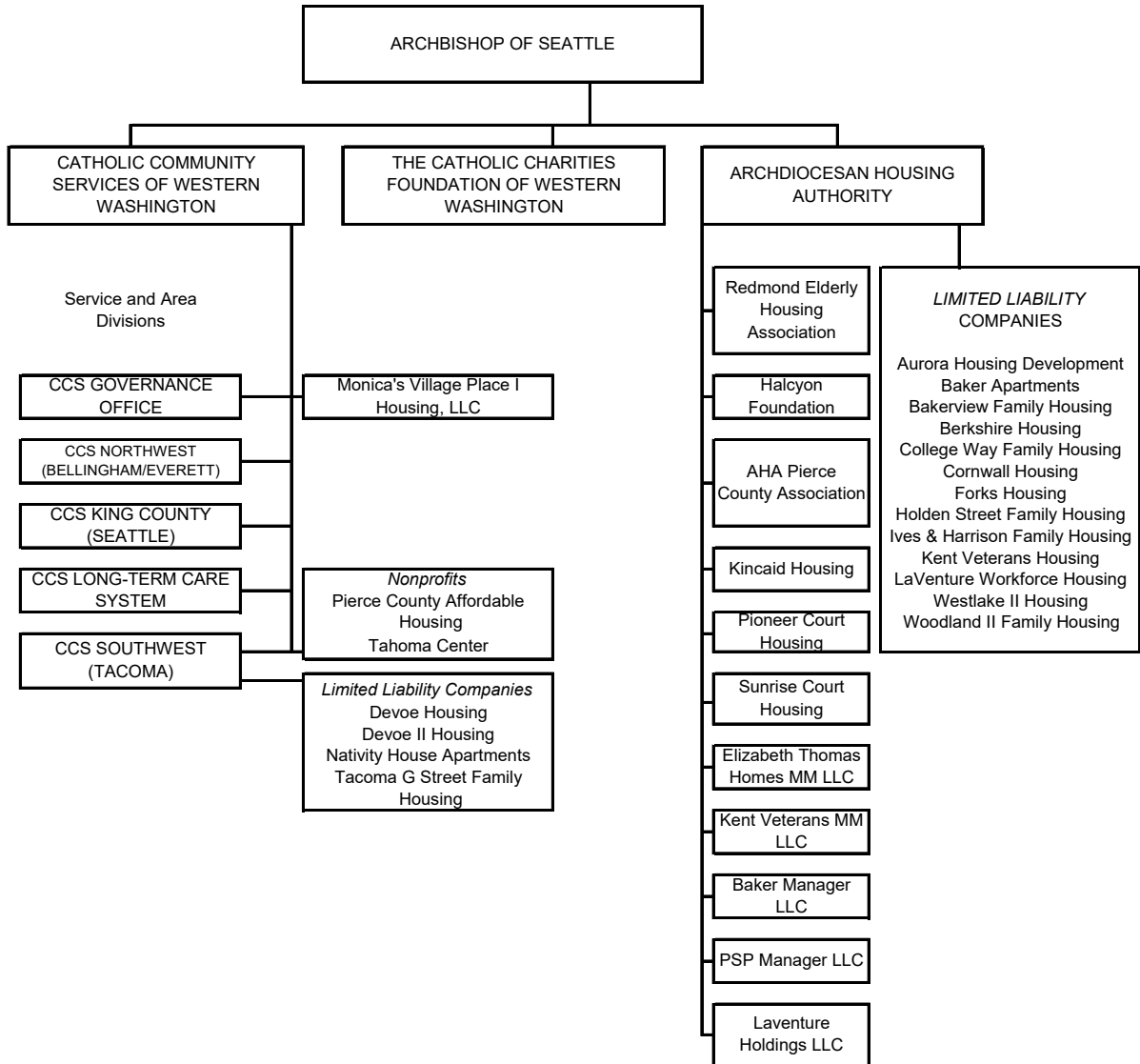
NOTE 5 RELATED PARTY TRANSACTIONS

CCS, The Catholic Charities Foundation of Western Washington (CCF), the Corporation of the Catholic Archbishop of Seattle (CCAS), and Archdiocesan Housing Authority dba: Catholic Housing Services (CHS) are related organizations, as the Archbishop of Seattle is the corporation sole of CCAS and the only member of CCS, CCF, and CHS. As the only member, the Archbishop of Seattle has the power to appoint or remove any member of the board of trustees. In addition, certain transactions require the approval of the Archbishop of Seattle. Other entities identified in the diagram are related parties through an interest owned by CCS or CHS, or the Archbishop of Seattle has a fixed number of seats on these boards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 5 RELATED PARTY TRANSACTIONS (CONTINUED)

The following diagram sets forth the relationship of the various divisions of CCS and certain organizations:



CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 RELATED PARTY TRANSACTIONS (CONTINUED)

Transactions with related parties included in revenue are as follows:

CHS:	
Pass through grants	\$ 3,846,455
Rental income and fees	515,385
Management fees and shared benefits costs	<u>212,327</u>
Total CHS	4,574,167
CCAS:	
Contributions	250,000
CCF:	
Contributions	<u>500,000</u>
Total	<u><u>\$ 5,324,167</u></u>

Transactions with related parties included in expenses are as follows:

Investees and affiliates:	
Occupancy expense	\$ 294,678
CHS:	
Grants awarded	1,505,090
Occupancy and shared staff expense	<u>153,735</u>
Total CHS	1,658,825
CCAS:	
Insurance expense (See Note 17)	<u>398,248</u>
Total	<u><u>\$ 2,351,751</u></u>

At June 30, 2021, interest and accounts receivable from related parties were as follows:

Investees and affiliates:	
Management fees and expense reimbursements	\$ 250,363
CHS:	
Receivables	605,971
CCF:	
Interest receivable	<u>1,228,378</u>
Total	<u><u>\$ 2,084,712</u></u>

At June 30, 2021, accounts payable to related parties were as follows:

Investees and affiliates:	
Payables	\$ 1,332
CHS:	
Payables	621,807
CCAS:	
Payables	<u>370,547</u>
Total	<u><u>\$ 993,686</u></u>

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 RELATED PARTY TRANSACTIONS (CONTINUED)

Notes and lease receivables are described in Notes 6 and 7 respectively below. These receivables have not been discounted as the amount of the discount is not material to the financial statements.

Notes and loans payable to related parties are described in Note 8.

NOTE 6 NOTES RECEIVABLE

CCS provided financing to the following related parties. All such financing is collateralized by a deed of trust on the property owned by the related party. Notes receivable at June 30, 2021 were as follows:

Collateralized Notes Receivable with Related Parties

Notes receivable from CHS, with total outstanding balances of \$2,765,670, bearing interest from 2.5% to 6% and mature in varying installments through April 2040. Interest income for the year ended June 30, 2021 was \$78,132. An allowance of \$2,013,000 has been established against these notes. The provision relates to the collateralized notes from CHS for Dorothy Day House, Highland and Tucker Apartments, and La Casa del Padre Miguel, which are all due from CHS.

Note receivable from Sumner Commons Housing Limited Partnership, with an outstanding balance of \$62,475, bearing interest of 5%, requiring annual interest payments until maturity at April 2034. Interest income for the year ended June 30, 2021 was \$2,550.

Notes receivable from Tacoma G Street LLC, with total outstanding balances of \$1,885,768, bearing interest from 0% to 7% based on available cash flow and mature through December 2050.

Note receivable Tahoma Center Association, with an outstanding balance of \$39,515, bearing interest at 6 month LIBOR plus 2%, requiring monthly principal and interest payments until maturity at October 2022.

Unsecured Notes Receivable with Related Parties

Note receivable Monica's Village Place I, LLC, with an outstanding balance of \$212,022, noninterest bearing, principal payments are based on available cash flow.

Note receivable Washington Housing Equity Alliance, with an outstanding balance of \$10,000, bearing interest at 4.5%, and is due on demand.

Unsecured Notes Receivable with Unrelated Parties

Note receivable form Survival of American Indians Association, with an outstanding balance of \$43,520, noninterest bearing, and is due on demand.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 NOTES RECEIVABLE (CONTINUED)

Notes receivable are evaluated individually for impairment and collectability. A note is considered impaired when, based on currently available information, it is probable that CCS will not collect all of the principal and interest contractually required by the terms of the note receivable. When a note is impaired, interest continues to accrue until management determines the note is uncollectable. Management considers the credit quality of all impaired notes to be doubtful. Management considers all unimpaired notes receivable to have an acceptable credit quality at June 30, 2021.

NOTE 7 LEASE RECEIVABLE

The Western Washington division of CCS leases the land on which the Josephinum Apartments are located to CHS under a 40-year ground lease effective December 29, 1989. The lease has a 10-year renewal option. Rent is payable by CHS to the extent of 10% of its surplus cash on December 31 of each year. Unpaid rents accrue interest at 8.09%. Accrued rents are due in full not later than the 10th anniversary of the date it was accrued. The lease provides that at termination, the title to the improvements on the land will transfer to Western Washington. The annual rent is \$15,000. At June 30, 2021, accrued rent of \$472,582 and accrued interest receivable of \$900,938 totaled \$1,373,520.

NOTE 8 NOTES PAYABLE

The following notes and loans payable are nonrecourse and collateralized by the property owned by the identified entity. Notes payable at June 30, 2021 were as follows:

Installment Notes Payable

Note payable to Bank of America, with an outstanding balance of \$411,634, bearing interest at 3.98%, requiring monthly principal and interest payments until maturity at April 2022. Interest expense for the year ended June 30, 2021 was \$17,631.

Notes payable to CCF, with total outstanding principal balances of \$2,552,847, bearing interest at 5% and mature in varying installments through 2043. Interest expense for the year ended June 30, 2021 for the CCF loans was \$128,185.

Forgivable Notes Payable

Notes payable held with the State of Washington, with total outstanding balances of \$8,978,972, bearing no interest and mature through 2070.

Notes payable held with King County, with total outstanding balances of \$2,897,976, bearing no interest and mature through 2070.

Notes payable held with Pierce County, with total outstanding balances of \$1,293,886, bearing no interest and mature through 2044.

Notes payable held with Tacoma Community Redevelopment Authority, with total outstanding balances of \$1,201,435, bearing no interest and mature through 2053.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 NOTES PAYABLE (CONTINUED)

Forgivable Notes Payable (Continued)

Note payable held with Snohomish County, with an outstanding balance of \$2,568,915, bearing no interest and maturing in 2057.

Note payable held with Thurston County, with an outstanding balance of \$200,000, bearing no interest and maturing in 2037.

Note payable held with A Regional Coalition for Housing (ARCH), with an outstanding balance of \$1,679,406, bearing no interest and maturing in 2071.

Deferred Notes Payable

Note payable to City of Olympia, with an outstanding balance of \$350,000, non-interest bearing and matures upon sale or change in use of the property.

Summary of Notes Payable

Principal payments on notes payable for the next five years and thereafter are as follows:

<u>Year Ending June 30,</u>	<u>Payable</u>	<u>Deferred/ Forgivable</u>	<u>Total</u>
2022	\$ 477,720	\$ -	\$ 477,720
2023	69,466	-	69,466
2023	73,020	-	73,020
2025	76,757	-	76,757
2026	80,683	-	80,683
Thereafter	2,186,835	19,170,590	21,357,425
Total	<u>\$ 2,964,481</u>	<u>\$ 19,170,590</u>	<u>\$ 22,135,071</u>

NOTE 9 DEFERRED LEASE REVENUE

CCS has leased land to Monica's Village Place I Housing, LLC. The lease is accounted for as an operating lease. The initial lease term is through December 31, 2085, with an option to extend the term for 25 years to December 31, 2110. The rent for the first 61 years and nine months was prepaid and is presented in the financial statements as deferred revenue. The annual rent revenue was \$20,389 with current and long-term deferred lease revenue of \$20,389 and \$1,006,147, respectively, at June 30, 2021.

CCS has leased land to Cornwall Housing LLC (Cornwall). The lease is accounted for as a direct-financing capital lease. Cornwall has prepaid the entire lease. CCS has recorded deferred lease revenue equal to the present value of future minimum lease payments. The annual rent revenue was \$3,957 with current and long-term deferred lease revenue of \$3,957 and \$271,910, respectively, at June 30, 2021.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 10 LINES OF CREDIT

CCS has a \$2,500,000 line of credit agreement with a bank. The credit line is available until May 1, 2022. The interest rate varies with the LIBOR daily floating rate plus 1.3%. The line of credit is shared by all divisions of CCS. Receivables and bank accounts are pledged as collateral. The agreement requires financial reporting and maintenance of unrestricted unencumbered liquid assets of at least \$3,000,000. At June 30, 2021, CCS was in compliance with its debt covenants. There was no outstanding balance at June 30, 2021.

CCS has a \$1,000,000 line of credit agreement with CCF. The line of credit is available until July 2023. Interest accrues at 5% beginning on the day funds are advanced. The outstanding balance at June 30, 2021 was \$946,280. This line of credit is subordinate to the line of credit with the bank described above.

NOTE 11 CONTRACT REVENUE AND CONTRACT ASSETS

The following table shows CCS's revenue disaggregated according to the timing of transfer of services:

Revenue recognized over a period of time:	
Government fees and grants	\$ 146,145,709
Private program service fees	9,409,520
Training fees	2,885,413
Management fees	<u>232,820</u>
Total	<u><u>\$ 158,673,462</u></u>

There is no contract revenue that is recognized at a point in time.

The Organization's contract assets consist of:

Accounts receivable:	
Program fee for service	\$ 15,911,043
Non-exchange receivables	<u>18,297,170</u>
Total	<u><u>\$ 34,208,213</u></u>

Deferred revenue related to exchange transactions at June 30, 2021 consists of advances of \$2,363,044.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 NET ASSETS WITH DONOR RESTRICTION

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

Purpose restricted:	
Program services	\$ 10,289,864
Unappropriated endowment earnings	138,260
Other	60,000
Capital projects	25,000
Total	<u>\$ 10,513,124</u>
Amounts held in perpetuity:	
Endowment corpus amounts	<u>\$ 197,739</u>

NOTE 13 ENDOWMENTS

The Organization classifies as net assets with donor restrictions held in perpetuity the original value of contributions to the endowment and the original value of subsequent contributions to the endowment. Investment income earned on endowment funds held in perpetuity is classified as net assets with donor restrictions until those funds are appropriated for expenditure.

The Organization follows a set of prudent investing and spending standards for endowment funds in accordance with the Prudent Management of Institutional Funds Act.

CCS has interpreted the Washington State Prudent Management of Institutional Funds Act (PMIFA), as requiring the preservation of the historical cost of the original gift of donor-restricted endowment funds absent explicit donor stipulations to the contrary and its own bylaws. As a result of this interpretation, the Organization classifies as donor-restricted net assets – perpetual in nature the original value of contributions to the permanent endowment and the original value of subsequent contributions to the endowment. Investment income earned on the amounts held in perpetuity is classified as donor-restricted until those funds are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by PMIFA.

Endowment Investment and Spending Policies

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to preserve the principle value of the endowment assets over the long-term. The Organization's spending and investment policies work together to achieve its long-term return objectives within prudent risk parameters. The Organization invests in cash and cash equivalents.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 13 ENDOWMENTS (CONTINUED)

The following describes the net asset composition of the endowment funds at June 30, 2021:

	Donor-Restricted		Total
	Purpose Restricted	Restricted in Perpetuity	
Program services	\$ 138,260	\$ 141,739	\$ 279,999
General endowment	-	56,000	56,000
Total	<u>\$ 138,260</u>	<u>\$ 197,739</u>	<u>\$ 335,999</u>

Changes in endowment net assets for the year ended June 30, 2021 were as follows:

	Donor-Restricted		Total
	Purpose Restricted	Restricted in Perpetuity	
Beginning of fiscal year	\$ 124,916	\$ 197,739	\$ 322,655
Investment income	13,344	-	13,344
End of fiscal year	<u>\$ 138,260</u>	<u>\$ 197,739</u>	<u>\$ 335,999</u>

NOTE 14 CONTRIBUTIONS IN-KIND

Contribution revenue includes the following in-kind contributions received by CCS:

Food for feeding programs	\$ 1,224,879
Use of facilities	1,175,863
Total	<u>\$ 2,400,742</u>

NOTE 15 PENSION PLAN

CCS adopted a money purchase pension plan effective July 1, 1991. All divisions participate. All employees, except hourly home care and case aide employees, who have completed one year of service and 1,000 hours are eligible. Qualifying employees receive a contribution between 4% and 12% of eligible wages, based on their length of credited service. Vesting begins upon completing two years of eligible service and vests 20% per year. Forfeited contributions are used to cover administrative expenses of the plan and then to offset employer contributions. Pension expense for 2021 was \$3,391,447.

Transactions of the retirement plan are not included in the financial statements. Contributions are made directly to a custodian that maintains the retirement plan invested funds.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 16 LEASED AND RENTED FACILITIES AND EQUIPMENT

Some buildings and equipment used by CCS for its offices and community services programs are leased under operating leases. Under some of the operating leases, CCS pays a portion of property taxes, insurance, maintenance, and expenses related to the leased property. Total rent expense for leased facilities and equipment and those rented on a month-to-month basis was \$3,257,707.

Minimum future obligations on noncancellable operating leases in effect at June 30, 2021 are:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 2,531,114
2023	1,240,934
2024	735,753
2025	285,852
2026	36,355
Thereafter	-
Total	<u>\$ 4,830,008</u>

NOTE 17 INSURANCE

CCS is part of the Corporation of the Catholic Archbishop of Seattle's (CCAS) insurance program for property, liability, and workers' compensation. CCAS administers the insurance program for its administrative offices, parishes, schools, CCS, CHS, and other archdiocesan organizations. CCS and CHS have their own self-insurance deductibles in addition to the CCAS self-insurance deductibles. CCAS is self-insured for specific amounts and collects premiums from CCS to cover self-insured claims costs that exceed the self-insured limits. In addition, CCS and CHS purchase coverage for losses in excess of the self-insured limits and additional insurance policies not available through the CCAS insurance program.

NOTE 18 CONCENTRATIONS, CONTINGENCIES, AND COMMITMENTS

48% of the employees are covered under the following collective bargaining agreements:

- The Long-Term Care System's home care workers, expires June 30, 2023, and
- Nonmanagement employees at Northwest, expiring June 30, 2024

CCS receives funds under numerous contracts, grants and agreements with federal, state, and local governmental agencies. CCS may be subject to repayment of funds received under contracts, grants, and agreements with governmental agencies that provide for payments to CCS based on cost or statistical data. Most contracts, grants, and agreements are subject to audit by the funding sources. In addition, those sources are subject to the approval of appropriations to fund programs.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 18 CONCENTRATIONS, CONTINGENCIES, AND COMMITMENTS (CONTINUED)

CCS may be subject to legal proceedings and claims which arise in the normal course of business. In the opinion of management, the ultimate outcome of the claims and litigation, if any, will not have a material effect on the financial position.

CCS, as the managing member of Devoe Housing LLC (Devoe), Tacoma G Street Family Housing LLC (G Street), Monica's Village I, LLC (Monica's Village), Nativity House LLC (Nativity House), and Devoe II Housing LLC (Devoe II) has agreed to advance funds for operating deficits. CCS' obligation to advance funds is unlimited for Devoe. CCS' obligation to advance funds for operating deficits to G Street, Monica's Village, Nativity House, and Devoe II is initially unlimited, then limited to \$150,000, \$300,000, \$369,000, and \$257,967, respectively, and finally terminated based on achievement of operating milestones as defined in the respective operating agreements. Operating deficit loans are repayable, without interest, subject to available cash flow in the priority established in the operating agreements. No advances have been required under the agreements through June 30, 2021.

CCS also guarantees a line of credit of up to \$800,000 that CHS has with a bank. The line of credit had no outstanding balance at June 30, 2021.

Funding for the purchase and development of some land and buildings was provided under grants and contracts that include restrictive covenants. Sale, transfer, or change in use may result in repayment of some or all of the restricted funding or reversion of the property to the funding source depending on the contract.

NOTE 19 RISKS AND UNCERTAINTIES

Starting in fiscal year 2020 and continuing into 2021, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Organization, COVID-19 may impact various parts of its fiscal 2022 operations and financial results, including costs for supplies related to personal protective equipment. In fiscal years 2021 and through December 2021, CCS deferred the payment of payroll taxes as permitted by the CARES Act. In addition, CCS received additional funding and incurred significantly higher costs to provide assistance to individuals facing adverse economic circumstances due in part to the economic impact of government-mandated restrictions in response to the pandemic. Management believes the Organization is taking appropriate actions to enhance mitigation practices by performing HVAC upgrades to improve air quality or providing portable HEPA air filters, providing personal protective equipment (PPE), and increasing janitorial to provide more frequent cleaning especially in shared spaces. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 20 SUBSEQUENT EVENTS

CCS has evaluated subsequent events through March 18, 2022, which is the date the financial statements were available to be issued, and has determined that there are no subsequent events that require disclosure or recognition.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Emergency Food Assistance Program:			
Passed through Food Lifeline Emergency Food Assistance Pgm	10.569	None	\$ 34,031
Total Emergency Food Assistance Program			<u>34,031</u>
Total U.S. Department of Agriculture			<u>34,031</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grants/Entitlement Grants:			
Passed through Tacoma Community Redevelopment Authority			
Nativity House - Note D	14.218	None	789,900
Passed through Solid Ground of Washington			
King County Housing Stability Project	14.218	None	2,720
Passed through King County			
KC DCHS/CEA East Diversion	14.218	5859140 Exh VI, VII, IX	21,724
KC DCHS/CES Seattle RAP	14.218	6206892	60,205
Katherine House - Note D	14.218	None	106,435
Kirkland Shelter	14.218	None	770,132
Passed through City of Kent			
Katherine House	14.218	BG1909-2009	7,000
Katherine House	14.218	BG1909-2009	6,500
Passed through Sno Co Office of Housing, Homelessness & Co Devlp. CDBG/Pregnant & Parenting Housing	14.218	HCS-20-24-2001-007	24,792
Passed through City of Olympia			
Community Kitchen	14.218	None	40,000
Passed through City of Tacoma			
Homeless Adult Services: Emergency Services	14.218	None	39,917
Passed through City of Federal Way			
Expanded Day Center	14.218	2020 CDBG-CV	110,376
Reach Out Shelter Operations Extension	14.218	2020 CDBG-CV	56,000
Expanded Day Center	14.218	2021 CDBG-CV	45,016
Subsistence Svcs related to CDBG-CV	14.218	2021 CDBG-CV	59,450
2021 Contract for Emergency Assistance	14.218	2021 CDBG-CV	8,900
Passed through City of Auburn			
Emergency Subsistence Services	14.218	2021 CDBG-CV	106,949
Passed through City of Kirkland			
COVID-19 New Beth COVID	14.218	None	34,955
Total Community Development Block Grants/Entitlement Grants			<u>2,290,971</u>
Emergency Solutions Grant Program:			
Passed through City of Tacoma - Emergency Shelter Grant			
City of Tacoma - Emergency Solutions Grant (ESG)	14.231	None	42,000
Passed through Pierce County Human Services			
COVID 19	14.231	SC-107473	148,296
Homeless and Housing Assistance Program (HHP)-Nativity House	13.231	SC-107450-4	536,240
Homeless and Housing Assistance Program (HHP)-Family Shelter	14.231	SC-107450-4	10,000
Homeless and Housing Assistance Program (HHP)-RRH ESG	14.231	SC-107450-4	41,196
Nativity House Hotel Extension	14.231	SC-108126	943,806
Coordinated Entry	14.231	SC-108005	204,856
Coordinated Entry	14.231	SC-106892-1	102,390
Passed through Sno Co Office of Housing, Homelessness & Co Devlp.			
EFH/ESG Commerce (Partial Fed Funding)	14.231	HCS-19-32-1901-007(4)	144,665
ESG HUD Rapid Rehousing	14.231	HCS-20-31-2001-007	100,139
ESG HUD Rapid Rehousing	14.231	HCS-21-33-2103-007	757

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, CONTINUED			
Passed through City of Seattle			
Streets to Housing ESG-CV RRH	14.231	DA21-1528	\$ 312,729
Seattle Home for Good	14.231	None	149,192
Emergency Solutions Grant Program:			
Passed through Skagit County			
Hotel to Housing	14.231	C20200687	177,503
Passed through Whatcom County			
Housing Case Management ESG-CV-Case Aide	14.231	201611029-6	8,499
Passed through King County			
South County Shelter Systems	14.231	6065165 Exh VII	81,649
Emergency Shelter	14.231	6204070	702,337
Passed through King County - DCHS			
KC DCHS Homeless Housing Program	14.231	6182563 Ex XXIII	52,324
KC DCHS Rapid Re-Housing Single Adults	14.231	6065165 Exh VI	297,749
KC DCHS Rapid Re-Housing Single Adults	14.231	6065165 Exh VI	160,149
Total Emergency Solutions Grant Program			4,216,476
HOME Investment Partnerships Program:			
Passed through State of Washington - Department of Commerce			
Devoe Housing Continuum - Note D	14.239	None	530,000
Passed through Thurston County			
Devoe II Housing - Note D	14.239	None	200,000
Total Home Investment Partnership Program			730,000
Housing Opportunities for Persons with AIDS Program:			
Passed through City of Seattle			
HIV/AIDS Housing Assistance Program	14.241	DA21-1056	163,810
HOPWA CARES Act	14.241	DA20-1908	51,154
HIV/AIDS Housing Assistance Program	14.241	DA20-1056 (1)	171,575
Total Housing Opportunities for Persons with AIDS Program			386,539
Continuum of Care Program:			
Direct Funding			
WA-500 - Ren - Aloha Inn	14.267	WA0003L0T001409	195,189
Drexel - Continuum of Care	14.267	WA0203L0T011911	110,774
Drexel - Continuum of Care	14.267	WA0203L0T012012	14,813
Total Direct Funding			320,776
Indirect Funding			
Passed through King County			
DCHS/CSD Homeless Housing Program	14.267	6065165	103,142
KC DCHS/CEA Seattle RAP	14.267	6206892	177,168
KC DCHS/CEA Seattle RAP	14.267	5859140 Exh II	229,340
KC DCHS/CEA Seattle RAP	14.267	6182563 Exh XVII	186,930
Passed through Catholic Housing Services			
ROL	14.267	WA0048L0T001912	65,563
Noel	14.267	6072891 Exh VI	176,818
Dorothy Day	14.267	6208617 Exh III	24,619
Westlake	14.267	WA0056L0T001912	216,625
Ozanam	14.267	WA0239L0T001909	195,499
Patrick Place	14.267	WA0025L0T001806	84,364
Thea Bowman Apartments	14.267	None	108,055
The Inn	14.267	None	6,907
Passed through Plymouth Housing Services			
Coming Home	14.267	WA0012L0T001912	142,802

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)			
Passed through Pierce County Human Services			
Manresa Apartments-Transitional Housing Project	14.267	SC-107639	\$ 34,037
Nativity House - Continuum of Care	14.267	SC-106927	72,181
Nativity House - Continuum of Care	14.267	SC-107638	80,271
Rapid Rehousing - Continuum of Care	14.267	SC-106928	45,711
Rapid Rehousing - Continuum of Care	14.267	SC-108018	11,433
Rapid Rehousing - Continuum of Care	14.267	SC-108470	16,088
Passed through Sno Co Office of Housing, Homelessness & Co Devlp.			
Home Connection	14.267	HCS-20-50-1925-007 (1)	525,576
Permanent Housing for Veterans	14.267	HCS-20-50-1933-007 (1)	88,651
Homeless Families Home At Last	14.267	HCS-20-50-1951-007 (1)	216,840
Meadowdale	14.267	HCS-20-50-1911-007 (1)	193,334
Clare's Place	14.267	HCS-20-50-1900-007(1)	426,461
Journey Home	14.267	HCS-20-50-1971-007 (1)	298,879
The Road Home	14.267	HCS-20-50-1992-007 (1)	261,903
Total Indirect Funding			<u>3,989,197</u>
Total Continuum of Care Program			4,309,973
Youth Homelessness Demonstration Program			
Passed through Sno Co Office of Housing, Homelessness & Co Devlp.			
Snohomish Young Adult Housing	14.276	HCS-19-51-1831-007 (2)	20,741
Total Youth Homelessness Demonstration Program			<u>20,741</u>
Public and Indian Housing:			
Passed through Seattle Housing Authority			
Youth Tutoring Program	14.850	5333	217,206
Youth Tutoring Program	14.850	5333	202,290
Youth Tutoring Program	14.850	5333	19,901
Total Public and Indian Housing			<u>439,397</u>
Moving to Work Demonstration Program:			
Passed through Pierce County Human Services			
Homeless and Housing Assistance Program (HHAP) - Rapid Rehousing THA	14.881	SC-107450-4	195,339
Total Moving to Work Demonstration Program			<u>195,339</u>
Total U.S. Department of Housing and Urban Development			12,589,436
U.S. DEPARTMENT OF STATE			
Refugee Admissions Program			
Passed through US Conference of Catholic Bishops			
Refugee Resettlement	19.510	None	29,660
Total U.S. Refugee Admissions Program			<u>29,660</u>
Total U.S. Department of State			29,660
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Transit Services Programs Cluster</i>			
Passed through Washington State Department of Transportation			
Consolidated Public Transportation Grant	20.513	PTD0014	23,159
Disabled Veteran's Transportation	20.513	PTD0015	48,490
Thurston County Bus Buddies	20.513	PTD0075	38,087
Volunteer Transportation Services Program	20.513	PTD0016	129,348

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION, CONTINUED			
Passed through Clark County Public Transportation Benefit Area (dba-C-TRAN) for Volunteer Driver Program Total Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	None	\$ 21,674 <u>260,758</u>
Total U.S. Department of Transportation			260,758
U.S. DEPARTMENT OF THE TREASURY			
Coronavirus Relief Fund:			
Passed through City of Redmond COVID -19 - Cares Act Award for COVID-19	21.019	9535	11,485
Passed through City of Kirkland COVID-19 - Cares Act Human Services	21.019	Con 32000395	59,455
Passed through City of Thurston County COVID-19 - Response	21.019	2021.CAR.COV.CCS-1	122,000
Passed through United Way of Thurston County COVID-19 - Response	21.019	2021.CAR.COV.CCS-1	150,000
Passed through City of Seattle COVID-19 - The Inn Response	21.019	DA20-1939	195,189
COVID-19 - Response	21.019	DA20-1443	91,099
Passed through Snohomish County COVID-19 - Coronavirus Relief Scattered Site Shelter	21.019	HCS-20-19-2004-007 (3)	13,364
COVID-19 - Enhancement	21.019	BH-20-19-03-007	162,238
COVID-19 - Enhancement	21.019	BH-20-19-03-007	90,478
Passed through Whatcom County COVID-19 - Related Support Services	21.019	202008021	3,606
COVID-19 - Related Support Services	21.019	202008021	47,904
Passed through Pierce County Human Services COVID-19 - Extended Hotel Sheltering and Moving Clients	21.019	SC-107586	118,272
COVID 19	21.019	SC-107473	627,601
COVID-19 - Home Delivered Meals CARES	21.019	SC-107104	29,118
Passed through Skagit County COVID-19 - Motel Voucher Program	21.019	C20200586	34,702
COVID-19 - Mtl Vchr Program Admin	21.019	C20200580	3,470
COVID-19 - Eviction Rental Assis ERAP	21.019	C20200498 A20200265	409,474
COVID-19 - Eviction Rental Assis ERAP	21.019	C20210107 A20210048	259,905
COVID-19 - Treas Rent Assis Prog T-RAP	21.019	C20210202	236,280
Passed through King County COVID-19 - DCHS CSO	21.019	6065165 Exh XXI	18,833
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh VIII	302,415
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh IX	45,556
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh XI	18,000
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh X	49,686
COVID-19 - DCHS Behavioral Health & Recovery Diversion	21.019	6020760 Exh VII	76,467
COVID-19 - DCHS Homeless Housing Program	21.019	6065165 Exh XVIII	306,997
COVID-19 - DCHS Homeless Housing Program	21.019	6065165 Exh XVI	709,963
COVID-19 - DCHS Homeless Housing Program	21.019	6065165 Exh XVIII	132,370
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh XII	219,676
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh XIV	25,662
COVID-19 - DCHS Homeless Housing Program	21.019	6182563 Exh XIII	132,676
Total Coronavirus Relief Fund Program			<u>4,703,941</u>
Total U.S. Department of the Treasury			4,703,941

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VA Homeless Providers Grant and Per Diem Program:			
Passed through Catholic Housing Services			
Supportive Services for Veteran Families (SSVF)	64.024	None	\$ 181,024
Department of Veteran Affairs	64.024	None	59,985
Direct Funding			
Department of Veteran Affairs	64.024	None	59,296
Department of Veteran Affairs	64.024	None	20,569
Total VA Homeless Providers Grant and Per Diem Program			320,874
U.S. DEPARTMENT OF VETERANS AFFAIRS, CONTINUED			
VA Supportive Services for Veteran Families Program:			
Direct Funding			
Supportive Services for Veteran Families (SSVF)	64.033	20-WA-500	827,823
Supportive Services for Veteran Families (SSVF) - Cares Act	64.033	20-WA-500-C3	1,285,388
Supportive Services for Veteran Families (SSVF)	64.033	20-WA-146	1,313,214
Supportive Services for Veteran Families (SSVF)	64.033	20-WA-146-C2	3,378,715
Supportive Services for Veteran Families (SSVF) - Cares Act	64.033	20-WA-146-CA	1,165,920
Total VA Supportive Services for Veteran Families Program			7,971,060
Total U.S. Department of Veterans Affairs			8,291,934
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Aging Cluster</i>			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:			
Passed through Lewis-Mason-Thurston Area Agency on Aging			
Senior Nutrition Program-Congregate	93.044	SC-107104	10,000
Senior Nutrition Program-Home Delivered Nutrition	93.044	18-1140-0064-01 (6)	12,881
Transportation Services	93.044	18-1120-0041-01 (2)	10,027
Transportation Services	93.044	18-1120-0041-01 (3)	14,102
Passed through City of Seattle			
Volunteer Transportation Program	93.044	DA19-1204a1	30,024
Volunteer Transportation Program	93.044	DA21-1204	38,768
Senior Congregate Nutrition Services	93.044	DA20-1700	25,000
African Elders Program	93.044	DA20-1387	13,500
African Elders Program	93.044	DA21-1387	42,804
Passed through Snohomish County Human Services			
Volunteer Transportation Program	93.044	A-21-50-04-007	19,034
Volunteer Transportation Program	93.044	A-20-50-04-007	15,496
Passed through Area Agency on Aging and Disabilities of Southwest Washington (AAADSW)			
COVID-19 - Senior Transportation Services	93.044	None	1,363
Senior Transportation Services	93.044	None	169
Senior Transportation Services	93.044	None	376
Passed through Senior Services for South Sound			
LMT Volunteer Transportation	93.044	18-1120-0041-08 (04)	698
LMT Volunteer Transportation	93.044	18-1120-0041-08 (05)	928
Passed through Olympic Area Agency on Aging			
Clallam & Pacific Volunteer Chore Service	93.044	555-41-26-20	15,505
Clallam & Pacific Volunteer Chore Service	93.044	555-41-26-20	14,644
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers			265,319

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED			
Special Programs for the Aging - Title III, Part C - Nutrition Services:			
Passed through City of Seattle			
Senior Congregate Nutrition Services	93.045	DA21-1700	\$ 200,127
Senior Congregate Nutrition Services	93.045	DA20-1700	249,109
Passed through Lewis-Mason-Thurston Area Agency on Aging			
Senior Nutrition Program - Home Delivered Nutrition	93.045	18-1140-0064-01 (6)	54,728
Senior Nutrition Program - Home Delivered Nutrition	93.045	18-1140-0064-01 (7)	50,406
Passed through Pierce County Human Services			
Senior Nutrition Program - Congregate	93.045	SC-107104	503,196
Senior Nutrition Program - Home Delivered Meals	93.045	SC-107104	607,587
Total Special Programs for the Aging - Title III, Part C - Nutritional Services			1,665,153
National Family Caregiver Support, Title III, Part E			
Passed through City of Seattle			
African Elders Program	93.052	DA20-1387	323
Total National Family Caregiver Support, Title III, Part E			323
Nutrition Services Incentive Program:			
Passed through City of Seattle			
Senior Congregate Nutrition Services	93.053	DA21-1700	6,000
Senior Congregate Nutrition Services	93.053	DA20-1700	10,500
Passed through Pierce County Human Services			
Senior Nutrition Program - Congregate NSIP	93.053	SC-107104	43,805
Senior Nutrition Program - Home Delivered Meals NSIP	93.053	SC-107104	86,122
Passed through Lewis-Mason-Thurston Area Agency on Aging			
Senior Nutrition Program-NSIP Home Delivered	93.053	18-1140-0064-01 (6)	7,333
Senior Nutrition Program-NSIP Home Delivered	93.053	18-1140-0064-01 (7)	8,800
Total Nutrition Services Incentive Program			162,560
Total Aging Cluster			2,093,355
Health Center Program			
Passed through City of Seattle			
COVID-19 - Homeless Response, HVAC and Client Assistance	93.224	#5946 CHS	40,820
Total Health Center Program			40,820
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:			
Passed through King County			
F-Sharp, Year 1	93.243	4241 CHS	283,975
F-Sharp, Year 1	93.243	4241 CHS	187,555
Total Substance and Mental Health Services - Projects of Regional and National Significance			471,530
Grants for New and Expanded Services under the Health Center Program			
Passed through King County			
Department of Health and Human Services	93.527	5135CHS	235,107
Total Grants for New and Expanded Services under Health Center Program			235,107
Unaccompanied Alien Children Program:			
Passed through US Conference of Catholic Bishops			
Alien Unaccompanied Minors (Long Term FC)	93.676	90ZU0163	266,173
Home Suitability Assessment (Safe Passages)	93.676	90ZU0163	267,679
Total Unaccompanied Alien Children Program			533,852

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, CONTINUED			
Opioid STR Program:			
Passed through Skagit County:			
State Option Response	93.788	C20200683	\$ 198,215
State Option Response	93.788	C20190442	66,159
Total Opioid STR Program			<u>264,374</u>
HIV Emergency Relief Project Grants:			
Passed through City of Seattle			
HIV/AIDS Housing Assistance Program - Ryan White Part A	93.914	5204 PREV	79,432
HIV/AIDS Housing Assistance Program - Ryan White Part A	93.914	6555 PREV	40,085
Total HIV Emergency Relief Project Grants			<u>119,517</u>
Block Grants for Community Mental Health Services			
Passed through Multnomah County			
Community Mental Health Services	93.958	HD-SVCSGEN-549-2018-COV	133,404
Block Grants for Prevention and Treatment of Substance Abuse:			
Passed through King County			
Matt Talbot	93.959	5893187	72,714
Passed through Skagit County			
Recovery and Community	93.959	C20200273	213,533
Passed through Washington Association of Sheriffs and Police			
Arrest and Jail Alternatives Program	93.959	CI21645	292,640
Passed through Snohomish County Office of Housing, Homelessness and Community Development			
North Sound BHO	93.959	N. SND BH-ASO-CCSNW-ICN-19-20	44,402
North Sound BHO	93.959	N. SND BH-ASO-CCSNW-ICN-19-21	172,115
North Sound BHO	93.959	N. SND BH-ASO-CCSNW-ICN-19-20	63,481
North Sound BHO	93.959	N. SND BH-ASO-CCSNW-ICN-19-20	62,824
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>921,709</u>
Total U.S. Department of Health and Human Services			<u>4,813,668</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES			
Retired and Senior Volunteer Program:			
Passed through Corp. of National Service			
Retired Senior Volunteer Program (RSVP)	94.002	18SRPWA005	88,775
Total Retired and Senior Volunteer Program			<u>88,775</u>
Total Corporation for National and Community Services			88,775
U.S. DEPARTMENT OF HOMELAND SECURITY			
Emergency Food and Shelter National Board Program:			
Passed through United Way of Thurston County			
Emergency Food & Shelter Program - Phase CARES	97.024	LRO # 893400-015	25,000
Emergency Food & Shelter Program - Phase 37	97.024	LRO # 893400-026	13,000
Emergency Food & Shelter Program - Phase CARES	97.024	LRO # 893400-026	7,000
Emergency Food & Shelter Program - Phase CARES	97.024	LRO # 893400-029	26,300
Passed through Associated Ministries			
Emergency Food and Shelter Program (EFSP) - Phase 37 CARES	97.024	LRO # 891400-043	40,398
Emergency Food and Shelter Program (EFSP) - Phase 37	97.024	LRO # 891400-043	128,548
Emergency Food and Shelter Program (EFSP) - Phase 38	97.024	LRO # 891400-043	73,165
Passed through United Way of Grays Harbor County			
Emergency Food and Shelter Program (EFSP) - Phase 37	97.024	LRO # 888400-009	15,738
Emergency Food and Shelter Program (EFSP) - Phase 37 CARES	97.024	LRO # 888400-009	23,046

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Contract Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY, CONTINUED			
Passed through United Way of Kitsap County			
Emergency Food and Shelter Program (EFSP) - Phase 37	97.024	LRO # 889600-019	\$ 10,362
Emergency Food and Shelter Program (EFSP) - Phase 37 CARES	97.024	LRO # 889600-019	10,028
Emergency Food and Shelter Program (EFSP) - Phase 38	97.024	LRO # 889600-019	22,064
Total Emergency Food and Shelter National Board Program			<u>394,649</u>
Total U.S. Department of Homeland Security			<u>394,649</u>
Total Federal Awards			<u>\$ 31,206,852</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of CCS, under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of CCS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of CCS.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. CCS elected to use the 10 percent de minimis indirect cost rate for federal awards made on or after December 26, 2014, and for funding increments (additional funding on existing awards) with modified terms and conditions that are awarded on or after that date for divisions other than Northwest.

NOTE C SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, CCS provided none of the federal awards to subrecipients.

NOTE D LOANS AND GRANTS WITH CONTINUING COMPLIANCE REQUIREMENTS

CCS received the following funding through loans. Loan documents require compliance with program regulations until the maturity date of the loan. The loans are forgivable on their maturity dates provided that CCS remains in compliance with the loan requirements. The balance of loans outstanding at the beginning of the year and loans received during the year are included in the accompanying schedule of expenditures of federal awards.

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

**NOTE D LOANS AND GRANTS WITH CONTINUING COMPLIANCE REQUIREMENTS
(CONTINUED)**

The balance of loans outstanding at June 30, 2021 consists of:

	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Outstanding Loan Balance</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Development Block Grants/ Entitlement Grants:			
Passed through King County			
Katherine House	14.218	D26556D & F	\$ 106,435
Kirkland Shelter	14.218	None	770,132
Passed through Tacoma Community Redevelopment Authority			
New Nativity House	14.218	None	789,900
HOME Investment Partnership Program:			
Passed through State of Washington, Department of Commerce			
Drexel House	14.239	None	530,000
Passed through Thurston County,			
Devoe II Housing	14.239	None	<u>200,000</u>
Total			<u><u>\$ 2,396,467</u></u>

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF FINANCIAL POSITION BY DIVISION
JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

ASSETS	<u>Governance</u>	<u>King County</u>	<u>Southwest</u>	<u>Long-Term Care</u>	<u>Northwest</u>	<u>Eliminations</u>	<u>Total</u>
CURRENT ASSETS							
Cash and Cash Equivalents	\$ 14,098,892	\$ -	\$ 20,871,388	\$ 3,811,504	\$ 6,962,780	\$ -	\$ 45,744,564
Accounts receivable, net of allowance for doubtful accounts of \$539,903	100,000	12,793,769	9,849,238	9,185,543	2,395,405	(115,742)	34,208,213
Accounts receivable, related parties	17,304,061	2,985,223	929,033	814,925	431,732	(20,795,797)	1,669,177
Pledges receivable, current portion	75,000	-	-	-	-	-	75,000
Notes receivable, related parties, current portion	53,520	-	-	-	-	-	53,520
Notes receivable, current portion	43,520	-	-	-	-	-	43,520
Prepaid expenses	60,642	148,884	319,689	137,600	102,488	-	769,303
Inventory, food	-	-	17,168	-	-	-	17,168
Funds held in trust	-	11,318	-	-	-	-	11,318
Total current assets	<u>31,735,635</u>	<u>15,939,194</u>	<u>31,986,516</u>	<u>13,949,572</u>	<u>9,892,405</u>	<u>(20,911,539)</u>	<u>82,591,783</u>
PROPERTY AND EQUIPMENT							
Land	2,243,478	1,104,563	2,588,894	179,523	1,209,939	-	7,326,397
Buildings and building improvements	1,124,590	18,437,898	13,928,905	1,536,330	8,605,558	-	43,633,281
Furniture and equipment	586,121	1,557,805	1,412,789	504,290	786,391	-	4,847,396
Leasehold improvements	-	3,589,933	2,028,137	-	705,870	-	6,323,940
Construction in progress	136,826	395,164	-	-	-	-	531,990
Total property and equipment	<u>4,091,015</u>	<u>25,085,363</u>	<u>19,958,725</u>	<u>2,220,143</u>	<u>11,307,758</u>	<u>-</u>	<u>62,663,004</u>
Less: accumulated depreciation	(630,167)	(7,834,817)	(5,016,358)	(981,002)	(2,852,893)	-	(17,315,237)
Property and equipment, net	<u>3,460,848</u>	<u>17,250,546</u>	<u>14,942,367</u>	<u>1,239,141</u>	<u>8,454,865</u>	<u>-</u>	<u>45,347,767</u>
OTHER ASSETS							
Pledges receivable, net of current portion	150,000	-	-	-	-	-	150,000
Notes receivable, related parties, net	983,647	-	1,925,283	-	-	-	2,908,930
Lease receivable	1,373,520	-	-	-	-	-	1,373,520
Prepaid ground lease	-	576,000	-	-	-	-	576,000
Cash, maintenance reserve account	-	245,232	-	-	-	-	245,232
Investments	1,133,455	-	300,577	-	-	-	1,434,032
Accounts receivable, endowment funds	-	267,999	-	-	-	-	267,999
Total other assets	<u>3,640,622</u>	<u>1,089,231</u>	<u>2,225,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,955,713</u>
Total assets	<u>\$ 38,837,105</u>	<u>\$ 34,278,971</u>	<u>\$ 49,154,743</u>	<u>\$ 15,188,713</u>	<u>\$ 18,347,270</u>	<u>\$ (20,911,539)</u>	<u>\$ 134,895,263</u>

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF FINANCIAL POSITION BY DIVISION (CONTINUED)
JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

LIABILITIES AND NET ASSETS	<u>Governance</u>	<u>King County</u>	<u>Southwest</u>	<u>Long-Term Care</u>	<u>Northwest</u>	<u>Eliminations</u>	<u>Total</u>
CURRENT LIABILITIES							
Accounts payable	\$ 873,808	\$ 1,804,961	\$ 1,497,568	\$ 315,894	\$ 384,496	\$ (257,914)	\$ 4,618,813
Accounts payable, related parties	614,999	11,247,203	3,860,991	5,907,979	1,002	(20,652,780)	979,394
Accrued payroll and related expenses	5,346,692	2,615,921	3,610,934	5,701,622	1,058,402	-	18,333,571
Notes payable, installment, current portion, including related party payable of \$66,086	-	-	15,584	-	462,136	-	477,720
Refundable deposits	-	-	-	496,213	-	-	496,213
Accrued liabilities	230,185	10,901	327,607	123,550	1,674	(845)	693,072
Deferred revenue	815,510	769,261	1,786,110	5,055	576,934	-	3,952,870
Funds held in trust	-	12,336	12,382	-	-	-	24,718
Total current liabilities	<u>7,881,194</u>	<u>16,460,583</u>	<u>11,111,176</u>	<u>12,550,313</u>	<u>2,484,644</u>	<u>(20,911,539)</u>	<u>29,576,371</u>
LONG-TERM LIABILITIES							
Related party notes payable, installment, net of current portion	-	-	578,018	-	1,908,743	-	2,486,761
Notes payable, forgivable	-	8,006,253	6,745,422	-	4,068,915	-	18,820,590
Notes payable, deferred	-	-	350,000	-	-	-	350,000
Line of credit, related party	-	860,000	86,280	-	-	-	946,280
Insurance claims payable	1,531,825	-	-	-	-	-	1,531,825
Deferred lease revenue, long-term	1,278,057	-	-	-	-	-	1,278,057
Total long-term liabilities	<u>2,809,882</u>	<u>8,866,253</u>	<u>7,759,720</u>	<u>-</u>	<u>5,977,658</u>	<u>-</u>	<u>25,413,513</u>
Total liabilities	10,691,076	25,326,836	18,870,896	12,550,313	8,462,302	(20,911,539)	54,989,884
NET ASSETS							
Without donor restrictions	24,884,035	5,816,259	26,659,408	2,485,187	9,349,632	-	69,194,521
With donor restrictions:							
Perpetual in nature	56,000	129,739	-	-	12,000	-	197,739
With time and/or purpose restrictions	3,205,994	3,006,137	3,624,439	153,213	523,336	-	10,513,119
Total with donor restrictions	<u>3,261,994</u>	<u>3,135,876</u>	<u>3,624,439</u>	<u>153,213</u>	<u>535,336</u>	<u>-</u>	<u>10,710,858</u>
Total net assets	<u>28,146,029</u>	<u>8,952,135</u>	<u>30,283,847</u>	<u>2,638,400</u>	<u>9,884,968</u>	<u>-</u>	<u>79,905,379</u>
Total liabilities and net assets	<u>\$ 38,837,105</u>	<u>\$ 34,278,971</u>	<u>\$ 49,154,743</u>	<u>\$ 15,188,713</u>	<u>\$ 18,347,270</u>	<u>\$ (20,911,539)</u>	<u>\$ 134,895,263</u>

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF ACTIVITIES BY DIVISION
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)**

	Governance	King County	Southwest	Long-Term Care	Northwest	Eliminations	Total
SUPPORT AND REVENUE							
Fees and grants from governmental agencies	\$ 1,702,967	\$ 51,406,312	\$ 78,700,598	\$ 76,452,717	\$ 22,200,072	\$ (1,772,000)	\$ 228,690,666
Contributions - received directly	7,463,204	4,726,238	2,632,151	477,197	928,664	(725,599)	15,501,855
Contributions - United Way allocations	-	249,774	171,833	-	-	-	421,607
Contributions - United Way donor-designated	-	18,877	37,429	-	-	-	56,306
Contributions - associated organizations	750,000	1,867,605	307,039	-	475,664	(2,824,546)	575,762
Contributions - in-kind	-	1,328,765	1,071,977	-	-	-	2,400,742
Legacies and bequests	450,780	328,568	71,028	-	39,412	-	889,788
Fees and other income:							
Private program service fees	-	2,480,435	1,281,763	6,569,656	359,429	-	10,691,283
Training fees	-	-	-	2,885,413	-	-	2,885,413
Investment income	261,870	-	138,337	-	-	-	400,207
Management fees	7,164,726	-	20,495	-	-	(6,952,401)	232,820
Rental income and fees	38,388	2,294,826	124,217	-	-	(1,928,653)	528,778
Miscellaneous revenue	19,105	55,662	7,845	137	409	-	83,158
Total support and revenue	17,851,040	64,757,062	84,564,712	86,385,120	24,003,650	(14,203,199)	263,358,385

CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF ACTIVITIES BY DIVISION (CONTINUED)
YEAR ENDED JUNE 30, 2021
(SEE INDEPENDENT AUDITORS' REPORT)

	Governance	King County	Southwest	Long-Term Care	Northwest	Eliminations	Total
EXPENSES AND LOSSES							
Salaries and related payroll expenses	\$ 5,535,558	\$ 27,134,762	\$ 58,729,981	\$ 78,958,452	\$ 13,510,854	\$ (2,406,321)	\$ 181,463,286
Contributions, grants, and specific assistance/ foster care payments	5,021,610	26,763,422	9,575,357	37,734	3,716,426	(5,016,886)	40,097,663
Professional fees and contract service payments	857,525	2,584,619	4,927,229	2,998,601	1,468,142	(5,950,787)	6,885,329
Occupancy	121,264	2,281,358	2,261,054	916,390	1,009,886	(159,328)	6,430,624
Supplies	484,863	559,427	1,340,552	2,337,439	182,693	(90,001)	4,814,973
In-kind expenses	-	1,328,767	1,074,210	-	-	-	2,402,977
Depreciation	48,100	706,653	441,296	106,134	339,474	-	1,641,657
Telephone	16,899	409,260	742,821	179,614	199,719	(5,563)	1,542,750
Equipment rental and maintenance	756,022	546,174	197,395	146,221	294,538	(569,820)	1,370,530
Taxes and insurance	606,314	189,815	15,033	8	115,670	-	926,840
Travel	1,200	75,215	270,252	220,708	83,965	(4,478)	646,862
Printing and advertisement	191,888	130,772	181,654	42,322	8,624	-	555,260
Settlement expense	525,000	-	-	-	-	-	525,000
Interest and bank charges	67,625	126,365	41,434	83,680	116,905	-	436,009
Bad debts	-	-	12,488	256,070	10,387	-	278,945
Miscellaneous	86,278	177,506	28,756	(59,538)	41,989	-	274,991
Dues and fees	108,048	39,741	70,487	7,523	46,312	-	272,111
Conferences	-	63,538	58,131	66,751	-	-	188,420
Postage	22,204	45,904	29,710	75,630	9,739	(15)	183,172
Venue and catering	-	8,345	-	-	-	-	8,345
Total expenses	<u>14,450,398</u>	<u>63,171,643</u>	<u>79,997,840</u>	<u>86,373,739</u>	<u>21,155,323</u>	<u>(14,203,199)</u>	<u>250,945,744</u>
CHANGE IN NET ASSETS	3,400,642	1,585,419	4,566,872	11,381	2,848,327	-	12,412,641
Net assets - beginning of year	<u>24,745,387</u>	<u>7,366,716</u>	<u>25,716,975</u>	<u>2,627,019</u>	<u>7,036,641</u>	<u>-</u>	<u>67,492,738</u>
NET ASSETS - END OF YEAR	<u>\$ 28,146,029</u>	<u>\$ 8,952,135</u>	<u>\$ 30,283,847</u>	<u>\$ 2,638,400</u>	<u>\$ 9,884,968</u>	<u>\$ -</u>	<u>\$ 79,905,379</u>



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

Board of Trustees
Catholic Community Services of Western Washington
Seattle, Washington

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catholic Community Services of Western Washington (the Organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 18, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’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 Organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Bellevue, Washington
March 18, 2022



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

Board of Trustees
Catholic Community Services of Western Washington
Seattle, Washington

Report on Compliance for Each Major Federal Program

We have audited Catholic Community Services of Western Washington's (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

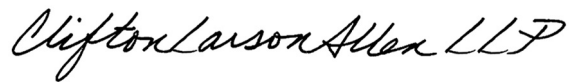
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Catholic Community Services of Western Washington as of and for the year ended June 30, 2021, and have issued our report thereon dated March 18, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

Bellevue, Washington
July 9, 2022

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grants
21.019	COVID Relief Funding
93.044, 93.045, 93.053	Aging Cluster – Grants for Supportive Services and Senior Centers, Nutrition Services, and Nutrition Services Incentive Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$ 936,206

Auditee qualified as low-risk auditee? x yes _____ no

**CATHOLIC COMMUNITY SERVICES OF WESTERN WASHINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs –Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.



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