

BATH HOUSING AUTHORITY

SUPPLEMENTARY FINANCIAL DATA SCHEDULE

DECEMBER 31, 2020

FDS Line Item	Description	AMP 01	Resident Opportunity and Supportive Services	Housing Choice Vouchers	Mainstream Vouchers	HCV CARES Act Funding
96210	Compensated Absences	23,938	-	11,924	-	-
96300	Payments in Lieu of Taxes	27,062	-	-	-	-
96400	Bad debt - Tenant Rents	2,174	-	-	-	-
96000	Total Other General Expenses	53,174	-	11,924	-	-
96710	Interest of Mortgage (or Bonds) Payable	1,246	-	-	-	-
96700	Total Interest Expense and Amortization Cost	1,246	-	-	-	-
96900	Total Operating Expenses	859,927	46,020	112,171	17,163	38,451
97000	Excess of Operating Revenue over Operating Expenses	45,413	8,331	981,814	33,100	-
97300	Housing Assistance Payments	-	-	953,123	89,678	-
97350	HAP Portability-In	-	-	3,233	-	-
97400	Depreciation Expense	117,268	-	-	-	-
90000	Total Expenses	977,195	46,020	1,068,527	106,841	38,451
10010	Operating Transfer In	201,429	-	11,411	-	-
10020	Operating transfer Out	(193,098)	(8,331)	-	-	-
10100	Total Other financing Sources (Uses)	8,331	(8,331)	11,411	-	-
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(63,524)	-	36,869	(56,578)	-
11020	Required Annual Debt Principal Payments	21,391	-	-	-	-
11030	Beginning Equity	978,602	-	(15,900)	65,793	-
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-
11170	Administrative Fee Equity	-	-	(12,112)	-	-
11180	Housing Assistance Payments Equity	-	-	33,081	-	-
11190	Unit Months Available	1,164	-	1,608	264	-
11210	Number of Unit Months Leased	1,122	-	1,497	165	-
11620	Building Purchases	57,390	-	-	-	-
11640	Furniture & Equipment - Administrative Purchases	93,242	-	-	-	-

See Independent Auditors' Report

BATH HOUSING AUTHORITY

SUPPLEMENTARY FINANCIAL DATA SCHEDULE

DECEMBER 31, 2020

FDS Line Item	Description	Mainstream CARES Act Funding	Public Housing CARES Act Funding	State/Local	Eliminations	Total
111	Cash - Unrestricted	-	-	251,999	-	283,337
113	Cash - Other Restricted	2,859	-	-	-	51,583
114	Cash - Tenant Security Deposits	-	-	-	-	31,802
100	Total Cash	2,859	-	251,999	-	366,722
125	Accounts Receivable - Miscellaneous	-	-	54,202	-	65,922
126	Accounts Receivable - Tenants	-	-	-	-	11,044
126.1	Allowance for Doubtful Accounts - Tenants	-	-	-	-	(6,880)
127	Notes, Loans, & Mortgages Receivable - Current	-	-	67,411	(21,391)	46,020
129	Accrued Interest Receivable	-	-	280	(129)	151
120	Total Receivables, Net of Allowances for Doubtful Accounts	-	-	121,893	(21,520)	116,257
131	Investments - Unrestricted	-	-	1,653,656	-	1,653,656
142	Prepaid Expenses and Other Assets	-	-	-	-	124
143	Inventories	-	-	-	-	27,618
150	Total Current Assets	2,859	-	2,027,548	(21,520)	2,164,377
161	Land	-	-	-	-	575,877
162	Buildings	-	-	-	-	4,490,856
163	Furniture, Equipment & Machinery - Dwellings	-	-	-	-	144,019
164	Furniture, Equipment & Machinery - Administration	-	-	-	-	334,449
165	Leasehold Improvements	-	-	-	-	21,892
166	Accumulated Depreciation	-	-	-	-	(4,554,459)
160	Total Capital Assets, Net of Accumulated Depreciation	-	-	-	-	1,012,634
171	Notes, Loans and Mortgages Receivable - Non-Current	-	-	704,025	(61,667)	642,358
180	Total Non-Current Assets	-	-	704,025	(61,667)	1,654,992
200	Deferred Outflow of Resources	-	-	2,770	-	5,409
290	Total Assets and Deferred Outflow of Resources	2,859	-	2,734,343	(83,187)	3,824,778
312	Accounts Payable <= 90 Days	-	-	10,294	-	31,463
321	Accrued Wage/Payroll Taxes Payable	-	-	12,449	-	27,221
322	Accrued Compensated Absences - Current Portion	-	-	7,127	-	19,491

See Independent Auditors' Report

BATH HOUSING AUTHORITY

SUPPLEMENTARY FINANCIAL DATA SCHEDULE

DECEMBER 31, 2020

FDS Line Item	Description	Mainstream CARES Act Funding	Public Housing CARES Act Funding	State/Local	Eliminations	Total
325	Accrued Interest Payable	-	-	-	(129)	-
333	Accounts Payable - Other Government	-	-	-	-	25,522
341	Tenant Security Deposits	-	-	-	-	31,802
342	Unearned Revenue	2,859	-	-	-	14,021
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	-	(21,391)	-
345	Other Current Liabilities	-	-	-	-	459
310	Total Current Liabilities	2,859	-	29,870	(21,520)	149,979
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	-	(61,667)	-
354	Accrued Compensated Absences - Non Current	-	-	5,232	-	14,308
357	Accrued Pension and OPEB Liabilities	-	-	10,289	-	20,381
350	Total Non-Current Liabilities	-	-	15,521	(61,667)	34,689
300	Total Liabilities	2,859	-	45,391	(83,187)	184,668
400	Deferred Inflow of Resources	-	-	4,852	-	10,748
508.4	Net Investment in Capital Assets	-	-	-	83,058	1,012,634
511.4	Restricted Net Position	-	-	-	-	40,974
512.4	Unrestricted Net Position	-	-	2,684,100	(83,058)	2,575,754
513	Total Equity - Net Assets / Position	-	-	2,684,100	-	3,629,362
600	Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position	2,859	-	2,734,343	(83,187)	3,824,778
70300	Net Tenant Rental Revenue	-	-	-	-	417,458
70400	Tenant Revenue - Other	-	-	-	-	4,489
70500	Total Tenant Revenue	-	-	-	-	421,947
70600	HUD PHA Operating Grants	-	26,847	-	-	1,626,555
70610	Capital Grants	-	-	-	-	57,390
70700	Total Fee Revenue	-	-	-	-	-
71100	Investment Income - Unrestricted	-	-	187,029	-	187,283
71200	Mortgage Interest Income	-	-	29,725	(1,246)	28,479
71400	Fraud Recovery	-	-	-	-	1,301
71500	Other Revenue	-	-	430,984	(19,020)	470,254

See Independent Auditors' Report

BATH HOUSING AUTHORITY

SUPPLEMENTARY FINANCIAL DATA SCHEDULE

DECEMBER 31, 2020

FDS Line Item	Description	Mainstream CARES Act Funding	Public Housing CARES Act Funding	State/Local	Eliminations	Total
71600	Gain or Loss on Sale of Capital Assets	-	-	-	-	3,500
70000	Total Revenue	-	26,847	647,738	(20,266)	2,796,709
91100	Administrative Salaries	-	-	129,951	-	358,382
91200	Auditing Fees	-	-	4,842	-	15,500
91500	Employee Benefit contributions - Administrative	-	-	25,560	-	85,171
91600	Office Expenses	-	-	59,347	(19,020)	127,107
91700	Legal Expense	-	-	-	-	3,256
91800	Travel	-	-	43	-	2,544
91900	Other	-	-	16,778	-	62,812
91000	Total Operating - Administrative	-	-	236,521	(19,020)	654,772
92100	Tenant Services - Salaries	-	-	32,516	-	73,095
92300	Employee Benefit Contributions - Tenant Services	-	-	11,458	-	21,937
92400	Tenant Services - Other	-	26,847	5,385	-	70,683
92500	Total Tenant Services	-	26,847	49,359	-	165,715
93100	Water	-	-	-	-	12,401
93200	Electricity	-	-	-	-	98,011
93400	Fuel	-	-	-	-	32,335
93600	Sewer	-	-	-	-	19,992
93000	Total Utilities	-	-	-	-	162,739
94100	Ordinary Maintenance and Operations - Labor	-	-	85,186	-	178,576
94200	Ordinary Maintenance and Operations - Materials and Other	-	-	-	-	69,461
94300	Ordinary Maintenance and Operations Contracts	-	-	-	-	85,382
94500	Employee Benefit Contributions - Ordinary Maintenance	-	-	40,735	-	64,175
94000	Total Maintenance	-	-	125,921	-	397,594
95000	Total Protective Services	-	-	-	-	-
96110	Property Insurance	-	-	-	-	35,116
96120	Liability Insurance	-	-	3,950	-	7,368
96130	Workmen's Compensation	-	-	2,277	-	7,312
96140	All Other Insurance	-	-	-	-	2,627
96100	Total insurance Premiums	-	-	6,227	-	52,423

See Independent Auditors' Report

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DECEMBER 31, 2020

FDS Line Item	Description	Mainstream CARES Act Funding	Public Housing CARES Act Funding	State/Local	Eliminations	Total
96210	Compensated Absences	-	-	20,587	-	56,449
96300	Payments in Lieu of Taxes	-	-	-	-	27,062
96400	Bad debt - Tenant Rents	-	-	-	-	2,174
96000	Total Other General Expenses	-	-	20,587	-	85,685
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	(1,246)	-
96700	Total Interest Expense and Amortization Cost	-	-	-	(1,246)	-
96900	Total Operating Expenses	-	26,847	438,615	(20,266)	1,518,928
97000	Excess of Operating Revenue over Operating Expenses	-	-	209,123	-	1,277,781
97300	Housing Assistance Payments	-	-	-	-	1,042,801
97350	HAP Portability-In	-	-	-	-	3,233
97400	Depreciation Expense	-	-	-	-	117,268
90000	Total Expenses	-	26,847	438,615	(20,266)	2,682,230
10010	Operating Transfer In	-	-	-	(212,840)	-
10020	Operating transfer Out	-	-	(11,411)	212,840	-
10100	Total Other financing Sources (Uses)	-	-	(11,411)	-	-
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-	-	197,712	-	114,479
11020	Required Annual Debt Principal Payments	-	-	-	-	21,391
11030	Beginning Equity	-	-	2,486,388	-	3,514,883
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-
11170	Administrative Fee Equity	-	-	-	-	(12,112)
11180	Housing Assistance Payments Equity	-	-	-	-	33,081
11190	Unit Months Available	-	-	-	-	3,036
11210	Number of Unit Months Leased	-	-	-	-	2,784
11620	Building Purchases	-	-	-	-	57,390
11640	Furniture & Equipment - Administrative Purchases	-	-	-	-	93,242

See Independent Auditors' Report

BATH HOUSING AUTHORITY

STATEMENT OF ACTUAL MODERNIZATION COSTS

FOR THE YEAR ENDED DECEMBER 31, 2020

Project:	ME01P019501-19	ME01P019501-20
Modernization Funds Approved	\$ 214,679	\$ 234,042
Modernization Funds Expended	<u>214,679</u>	<u>234,042</u>
Excess of Modernization Funds Approved	<u>\$ --</u>	<u>\$ --</u>
Modernization Funds Advanced	\$ 214,679	\$ 234,042
Modernization Funds Expended	<u>214,679</u>	<u>234,042</u>
Excess of Modernization Funds Advanced	<u>\$ --</u>	<u>\$ --</u>

Based on our review of the completed projects:

- 1) All work in connection with the projects is complete.
- 2) All liabilities have been incurred and discharged through payment.

See Independent Auditors' Report

BATH HOUSING AUTHORITY

STATEMENT OF ACTUAL GRANT COSTS - UNCOMPLETED

FOR THE YEAR ENDED DECEMBER 31, 2020

Grant:	ROSS171048
Grant Funds Approved	\$ 211,679
Grant Funds Expended	<u>167,965</u>
Excess of Grant Funds Approved	<u>\$ 43,714</u>
Grant Funds Advanced	\$ 167,965
Grant Funds Expended	<u>167,965</u>
Excess of Grant Funds Advanced	<u>\$ --</u>

See Independent Auditors' Report

BATH HOUSING AUTHORITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Sub-recipients	Total Federal Expenditures
Department of Housing & Urban Development (HUD)				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871	--	\$ --	\$ 1,065,294
Section 8 Housing Choice Vouchers - CARES Act	14.871	--	--	38,451
Total Section 8 Housing Choice Vouchers			--	1,103,745
Mainstream Vouchers	14.879	--	--	50,263
Total Housing Voucher Cluster			--	1,154,008
Public and Indian Housing	14.850	--	--	174,450
Public and Indian Housing - CARES Act	14.850	--	--	26,847
Total Public and Indian Housing			--	201,297
Public Housing Capital Fund (CFP)	14.872	--	--	250,488
Resident Opportunity and Support Services	14.870	--	--	54,351
Total Department of Housing & Urban Development			--	1,660,144
Total Expenditures of Federal Awards			\$ --	\$ 1,660,144

See Notes to the Schedule of Expenditures of Federal Awards

BATH HOUSING AUTHORITY**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS****FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Bath Housing Authority, under programs of the federal government for the year ended December 31, 2020. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Bath Housing Authority, it is not intended to and does not present the financial position, changes in net position or cash flows of Bath Housing Authority.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. For cost-reimbursement awards, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. For performance-based awards, expenditures reported represent amounts earned.

NOTE 3 – INDIRECT COST RATE

The Bath Housing Authority has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**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***

To The Board of Commissioners
Bath Housing Authority
Bath, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bath Housing Authority as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Bath Housing Authority's basic financial statements, and have issued our report thereon dated June 7, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Boston, Massachusetts
June 7, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To The Board of Commissioners
Bath Housing Authority
Bath, Maine

Report on Compliance for Each Major Federal Program

We have audited the Bath Housing Authority's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Bath Housing Authority's major federal program for the year ended December 31, 2020. The Bath Housing Authority's major federal program is 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Bath Housing Authority's major federal program 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 Bath Housing Authority'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 its major federal program. However, our audit does not provide a legal determination of the Bath Housing Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Bath Housing Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the Bath Housing Authority 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 Bath Housing Authority's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its 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 Bath Housing Authority'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.

Boston, Massachusetts
June 7, 2021

BATH HOUSING AUTHORITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over the major federal program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None Reported

Type of auditors' report issued on compliance for the major federal program: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of the major federal program:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
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14.871/14.879	Housing Voucher Cluster
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Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

BATH HOUSING AUTHORITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION II - FINANCIAL STATEMENTS FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No prior audit findings.

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES**

To The Board of Commissioners
Bath Housing Authority
Bath, Maine

We have performed the procedure described in the second paragraph of this report, which was agreed to by the Bath Housing Authority (the Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), on whether the electronic submission of certain information agrees with related hard copy documents included within the audit reporting package. The Authority is responsible for the accuracy and completeness of the electronic submission. The sufficiency of the procedure is solely the responsibility of the Authority and REAC. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the chart below under the "UFRS Rule Information" column with the corresponding printed documents listed in the chart under the "Hard Copy Documents" column. The associated findings from the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

<u>PROCEDURE</u>	<u>UFRS RULE INFORMATION</u>	<u>HARD COPY DOCUMENTS</u>	<u>FINDINGS</u>
1	Balance Sheet and Revenue and Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDA's	Agrees
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion on FDS (data element G3100-040)	Auditor's supplemental report on FDS	Agrees
4	Audit findings narrative (data element G5200-010)	Schedule of Findings and Questioned costs	Agrees
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	Agrees

<u>PROCEDURE</u>	<u>UFRS RULE INFORMATION</u>	<u>HARD COPY DOCUMENTS</u>	<u>FINDINGS</u>
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form	Agrees
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned costs, Part 1 and OMB Data Collection Form	Agrees
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	Agrees
9	Basic financial statements and auditor reports required to be submitted electronically	Basic financial statements (inclusive of auditor reports)	Agrees

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronic submission of the items listed in the "UFRS Rule Information" column in the agrees with the related hard copy documents within the audit reporting package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We were engaged to perform an audit in accordance with the *OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance)*, by the Authority as of and for the year ended December 31, 2020 and have issued our reports thereon dated June 7, 2021. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Authority's supplementary information dated June 7, 2021, was expressed in relation to the basic financial statements of the Authority taken as a whole.

A copy of the reporting package required by the OMB Uniform Guidance, which includes the auditors' reports, is available in its entirety from the Authority. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This purpose of this report on applying the agreed-upon procedures is solely to describe the procedure performed on the electronic submission of the items listed in the "UFRS Rule Information" column and associated findings, and not to provide an opinion or conclusion. Accordingly, this report is not suitable for any other purpose.

Boston, Massachusetts
June 7, 2021