**Uniform Financial Statements** 

June 30, 2014

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June 30, 2014

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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* 

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Acknowledgement of the Board of Directors



# Kevin P. Martin & Associates, P.C.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

#### **Independent Auditors' Report**

To the Board of Directors of Julie's Family Learning Program, Inc.

We have audited the accompanying financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

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

#### **Auditors' Responsibility**

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

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

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



#### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2014, 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.

#### **Report on Summarized Comparative Information**

We have previously audited the Agency's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 5, 2013. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2014, on our consideration of the Agency'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 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 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 Agency's internal control over financial reporting and compliance.

Muin P. Martin & Churto P.C.



# Kevin P. Martin & Associates, P.C.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

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 Directors of Julie's Family Learning Program, Inc.

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 Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2014, 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 November 14, 2014.

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

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 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 Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

Muin P. Martin & Churto P.C.

	ORGANIZATION : J	ulie's Family Learnin	g Program, Inc.		FEIN	: 113692512	
s	STATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)		WI	TH COMPARATIVE	E TOTALS AS OF	6/30/2013	
	ASSETS	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEA
1	Cash and Cash Equivalents	86,136				86,136	212,1
2	Accounts Receivable, Program Services	18,684				18,684	27,9
3	Allowance for Doubtful Accounts	10,004				10,004	21,0
4	Net Accounts Receivable, Program Services	18,684				18,684	27,9
5	Contributions Receivable	85,000				85,000	50,0
6	Notes Receivable	00,000				00,000	00,0
7	Prepaid Expenses	24,218				24,218	18,1
8	Other Accounts Receivable	2.,2.0				2.,2.0	
9	Other Current Assets						
10	Short-Term Investments						
11	TOTAL CURRENT ASSETS	214,038				214,038	308.2
12	Land, Buildings, and Equipment	211,000	1,633,989			1,633,989	1,633,9
13	Accumulated Depreciation		(865,766)			(865,766)	(783,2
14	Net Land, Buildings and Equipment		768,223			768,223	850,6
15	Long-Term Investments		100,220			100,220	000,0
16	Other Assets	83,913				83,913	96,3
17	Due From Other Funds	33,313				33,313	00,0
18	TOTAL ASSETS	297,951	768,223			1,066,174	1,255,2
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	7,761				7,761	20,3
20	Subcontract Payable	,				,	
21	Accrued Expenses	17,029				17,029	14,2
22	Current Notes Payable						
23	Current Portion Long-Term Debt						
24	Deferred Revenue						
25	Other Current Liabilities						1,5
26	TOTAL CURRENT LIABILITIES	24,790				24,790	36,0
27	Long-Term Notes & Mortgage Payable						
28	Other Liabilities						
29	Due to Other Funds						
30	TOTAL LIABILITIES	24,790				24,790	36,
	NET ASSETS						
31	Unrestricted	87,311	768,223			855,534	1,064,8
32	Temporarily Restricted	185,850				185,850	154,3
33	Permanently Restricted						,
34	TOTAL NET ASSETS	273,161	768,223			1,041,384	1,219,
35	TOTAL LIABILITIES AND NET ASSETS	297,951	768,223			1,066,174	1,255,2
	See Accompanying Notes to the Financial Statements						

	ORGANIZATION : Julie's Family Learni	ng Program, Inc.	FEIN	N: 113692512		
	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	06/30/2014 W/	TH COMPARATIV	E TOTALS FOR TH	IE VEAR ENDED	06/30/2013
	STATEMENT OF ACTIVITIES FOR THE TEAR ENDED	00/30/2014 VV	TIT COMI AIXATTV	L TOTALSTOR III	IL TEAN LINDED	00/30/2013
				PERMANENTLY	TOTAL	TOTAL
	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	RESTRICTED	RESTRICTED	THIS YEAR	LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events	793,753	84,138		877,891	812,703
2	In-Kind Contributions	259,675			259,675	266,016
3	Grants	244.040			244.040	1,800
4 5	Program Service Fees Federated Fundraising Organization Allocation	241,018			241,018	234,550
6	Investment Revenue	544			544	3,871
7	Revenue from Commercial Products & Services					3,071
8	Other					
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	2,639	(2,639)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions	50,000	(50,000)			
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,347,629	31,499		1,379,128	1,318,940
	EXPENSES AND LOSSES					
14	Administration (Management & General)	115,196			115,196	117,684
15	Fundraising	138,226			138,226	123,985
16	Total Program Services	1,302,932			1,302,932	1,281,191
17	TOTAL EXPENSES	1,556,354			1,556,354	1,522,860
18	Losses	588			588	
19	TOTAL EXPENSES AND LOSSES	1,556,942			1,556,942	1,522,860
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
	1 7 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)					
24	TOTAL CHANGES IN NET ASSETS	(209,313)	31,499		(177,814)	(203,920)
25	NET ASSETS AT BEGINNING OF YEAR	1,064,847	154,351		1,219,198	1,423,118
26	NET ASSETS AT END OF YEAR	855,534	185,850		1,041,384	1,219,198
ç	see Accompanying Notes to Financial Statements					
,						

**ORGANIZATION**: Julie's Family Learning Program, Inc. FEIN: 113692512

#### STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2014

#### **INDIRECT METHOD**

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	(177,814)
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	00.474
2	Depreciation	82,474
3	Losses	0.077
4	Increase/Decrease in Net Accounts Receivable	9,277
5	Increase/Decrease in Prepaid Expenses	(6,029)
6	Increase/Decrease in Contributions Receivable	(22,611)
7	Increase/Decrease in Accounts Payable	(12,541)
8	Increase/Decrease in Accrued Expenses	2,809
9	Increase/Decrease in Deferred Revenue	
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(33,397)
14	Net Cash Provided by/(used in) Operating Activities	(157,832)
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17	Proceeds from Sale(s) of Investments	31,823
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	31,823
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	
	See Accompanying Notes to the Financial Statements	

	ORGANIZATION : Julie's Family Learning Program, Inc.	FEIN:	113692512
	STATEMENT OF CASH FLOWS for the YEAR ENDED	06/30/2014	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year		(126,009) 212,145 86,136
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	286	
	Supplemental Data for Noncash Investing and Financing Activities:		
36	Gifts of Equipment		
37	Other Noncash Investing and Financing Activities	00.4	
38	Donated stock	32,411	
39 40			
	See Accompanying Notes to the Financial Statements		

**ORGANIZATION**: Julie's Family Learning Program, Inc. **FEIN**: 113692512

Statement of Functional Expenses for the Year Ended: 06/30/2014

		SUPPORTING	SERVICES	PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	865,488	48,284	92,572	724,632
2. Occupancy	264,310	10,137	305	253,868
3. Other Program / Operating Expense	212,869	3,327	6,163	203,379
4. Subcontract Expense				
5. Direct Administrative Expense	131,213	46,188	39,186	45,839
6. Other Expenses				
7. Depreciation of Buildings and Equipment	82,474	7,260		75,214
8. TOTAL EXPENSES	1,556,354	115,196	138,226	1,302,932

See Accompanying Notes to Financial Statements

**ORGANIZATION**: Julie's Family Learning Program, Inc. **FEIN**: 113692512

Statement of Functional Expenses for the Year Ended: 06/30/14

	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	1	2	3	4	
Employee Compensation & Related Expenses	311,986	189,983	214,853	7,810	
2. Occupancy	144,773	39,709	46,288	23,098	
3. Other Program / Operating Expense	46,662	130,426	26,291		
4. Subcontract Expense					
5. Direct Administrative Expense	18,315	24,744	2,780		
6. Other Expenses					
7. Depreciation of Buildings and Equipment	43,883	15,666	15,665		
8. TOTAL EXPENSES	565,619	400,528	305,877	30,908	

See Accompanying Notes to Financial Statements

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The significant accounting policies followed by Julie's Family Learning Program, Inc. (the Agency) are described below to enhance the usefulness of the financial statements to the reader.

#### (a) Nature of Activities

The Agency administers community-based family support and education programs committed to the development of strong, healthy family functioning. The Agency's mission is to break the cycle of poverty among low-income, at-risk families by providing services that enable mothers and their children to become healthy, responsible, successful at life and economically self-sufficient members of their communities.

The majority of the Agency's services are provided to residents of the greater Boston area. The following program divisions are listed in order of relative importance based upon total program expenditures:

<u>Adult Education</u> - The adult education program is aimed towards single mothers. The program provides counseling, educational opportunities, life skills development and career development programs to clients to help break the cycle of poverty. The adult education division accounted for 57% of total program expenditures for the year ended June 30, 2014.

<u>Child Development</u> - The child development program includes infant and toddler and preschool services. The program is designed to aid in the development of skills that will ensure success in later educational settings. The child development division accounted for 43% of total program expenditures for the year ended June 30, 2014.

#### (b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts.

The financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (c) Revenue Recognition

The Agency earns revenue as follows:

<u>Program Service Fees</u> - Program service fees are earned and recognized by the Agency when units or services are provided and billed under various agreements funded primarily by governmental agencies. The contracts consist of two types, unit-rate and cost-reimbursement contracts, all with ceiling amounts. Unit-rate contracts provide that revenue is to be earned and recognized at a negotiated or class rate for each unit-of-service that is provided under the terms of the contract. Under the cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental agency.

<u>Contributions and Grants</u> - Contributions and grants are recorded upon receipt or pledge as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor.

<u>Special Events</u> - Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue is derived from the Annual Dinner.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2014, the Agency derived approximately 83% of its total revenue from foundations and individual donors and 17% from governmental agencies. All revenue is recorded at the estimated net realizable amounts.

#### (d) Promises to Give

Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows using a risk-adjusted discount rate. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional.

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2014, management has determined any allowance would be immaterial.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (e) Accounts Receivable

The Agency carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. Accounts receivable outstanding for thirty days or more are deemed delinquent. On a periodic basis, the Agency evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. As of June 30, 2014, management has determined any allowance would be immaterial.

The Agency does not have a policy to accrue interest on accounts receivable. Contracts and grant accounts are written off upon notification by the government and/or non-profit entity that amounts are uncollectible.

The Agency has no policies requiring collateral or other security to secure the accounts receivable. Substantially all of the Agency's receivables are due from other agencies in Massachusetts. As of June 30, 2014, 67% of the Agency's accounts receivable is due from governmental agencies and 33% from foundations and individuals.

#### (f) Standards of Accounting and Reporting

The Agency's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents three classes of net assets (unrestricted, temporarily restricted and permanently restricted) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Agency are presented as follows:

<u>Unrestricted</u> - Unrestricted net assets are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations. Unrestricted net assets may be designated for specific purposes by management or the Board of Directors. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or law.

<u>Temporarily Restricted</u> - Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Agency and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions, gains and investment income that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the reporting period in which the contributions are recognized.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (g) Income Taxes

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2014, there was no liability for tax on unrelated business income.

GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2014, the Agency has determined that it has not taken any tax positions which would result in an uncertainty requiring recognition in the accompanying financial statements. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. There were no interest or penalties for the year ended June 30, 2014.

Generally, the Agency's information returns remain open for possible federal income tax examination for three years after the filing date. The Agency is not currently under examination by any taxing jurisdiction.

#### (h) Fundraising

Fundraising relates to the activities of raising general and specific contributions to the Agency and promoting special events. Fundraising expenses, as a percentage of total contribution and special event revenue, was 16% for the year ended June 30, 2014. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

#### (i) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the organization.

Payroll and associated costs are allocated to functions based upon actual time charges and time studies. Occupancy costs are allocated based upon square footage.

#### (j) Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2014.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (k) Use of Estimates

In preparing the Agency's financial statements in conformity with GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the 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.

#### (1) Cash and Cash Equivalents

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

The Agency maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2014.

#### (m) Land, Buildings and Equipment

Land, buildings and equipment are recorded at cost or if donated, fair value on the date of receipt. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities.

The Agency computes depreciation using the straight-line method over the following estimated lives:

Leasehold improvements 20 years Furniture and equipment 3-5 years

#### (n) Contributed Facilities and Gifts in Kind

Donated materials are reported as contributions in the financial statements at their estimated fair values at the time of receipt. In addition, the Agency is located in a building whose rent is donated by the City of Boston. The donated rent is similarly recorded at estimated fair value in the statement of activities.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (o) Summarized Financial Information for 2013

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2013. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2013, from which the summarized information is derived.

#### (p) Operating Fund and Plant Fund

To ensure observance of limitations and restrictions placed on use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities and fund balances of the Agency are reported in two self-balancing fund groups as follows:

<u>Current Operations Fund</u> - Includes unrestricted and restricted resources. The unrestricted fund represents resources currently available for use, while the restricted fund represents funds available for use under certain conditions.

<u>Plant Fund</u> - Represents resources both unrestricted and restricted for acquiring or replacing land, buildings or equipment and the accumulated net investment in property and equipment.

Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies - continued

#### (q) Fair Value Measurements

GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

**Level 1:** Quoted prices for identical instruments traded in active markets.

**Level 2:** Observable inputs other than quoted prices included in Level 1. Assets and liabilities included in this level are valued using quoted prices for similar assets and liabilities in active markets or other inputs that are observable or can be corroborated by observable market data.

**Level 3:** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs

#### **Recurring Measurements**

GAAP requires that certain assets and liabilities be recorded at fair value on a recurring basis. The Agency had no assets or liabilities that were recognized or disclosed at fair value on a recurring basis under the above fair value hierarchy as of June 30, 2014. The Agency's policy is to recognize transfers in and out of levels as of the actual date of the event or change in circumstances that caused the transfer. There were no transfers between levels during the year ended June 30, 2014.

#### **Non-recurring Measurements**

In addition to assets and liabilities that are recorded at fair value on a recurring basis, the Agency records assets and liabilities at fair value on a non-recurring basis as required by GAAP. The Agency had no assets or liabilities measured at fair value on a non-recurring basis as of June 30, 2014.

Notes to Financial Statements

June 30, 2014

## (1) Summary of Significant Accounting Policies - continued

#### (r) Special Events

The Agency has determined that special events are incidental to its operations and therefore the direct costs of benefit to the donors is reported with fundraising expense and is not included with special events revenue.

#### (2) Property and Equipment

Property and equipment consists of the following as of June 30, 2014:

Leasehold improvements	\$ 1,517,888
Furniture and equipment	_116,101
	\$ 1,633,989

Depreciation amounted to \$82,474 for the year ended June 30, 2014.

#### (3) Promises to Give

The Agency has received unconditional promises to give related to a fundraising campaign and are primarily due from individual donors. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be received more than a year after June 30, 2014 are recorded at the present value of their future cash flows using a discount rate of 3.25%. Uncollectable amounts of pledges receivable are expected to be immaterial. Accordingly, no provision has been made for uncollectible amounts.

The following is an analysis of the promises to give as of June 30, 2014:

	Gross Promise	•	Allowance	-	Net Promise	•	Unamortized Discount	-	Total
Receivable less than 1 year Receivable in 1 to 2 years	\$ 85,000 85,000	\$	-	\$	85,000 85,000	\$	(1,087)	\$	85,000 83,913
	\$ 170,000	\$		\$	170,000	\$	(1,087)	\$	168,913

#### Notes to Financial Statements

June 30, 2014

#### (4) Debt

#### (a) Line of Credit

The Agency has available a demand line of credit with Liberty Bay Credit Union (a Massachusetts bank) in the maximum amount of \$25,000 to be drawn upon as needed, with interest at the prime rate plus 3.5%, or 6.75% as of June 30, 2014. As of June 30, 2014, there was no outstanding balance. Subsequent to the year ended June 30, 2014, the Agency drew on the line of credit for the full amount available of \$25,000 and repaid the balance in full (Note 11).

#### (b) Capital Lease Obligation

The Agency leased a certain asset under a capital lease arrangement. The economic substance of the lease is that the Agency is financing the acquisition of the asset through the lease and, accordingly, the asset's value is recorded on the statement of financial position. A capital lease is recorded at the lower of fair market value or the present value of future lease payments using the interest rate appropriate at the inception of the lease.

The Agency's monthly capital lease payment was \$399. The interest rate on this obligation was 6.75%. Depreciation expense on the asset under capital lease amounted to \$3,349 for the year ended June 30, 2014. During the year ended June 30, 2014, the capital lease was fully satisfied.

#### (5) Special Events

The Agency held special events during the year. The special events revenue for the year ended June 30, 2014 amounted to \$66,303. Costs related to special events amounted to \$21,626, for the year ended June 30, 2014.

#### (6) Gifts in Kind

Gifts in kind for the year ended June 30, 2014 were as follows:

Rent \$ 150,000 Supplies and food \$ 109,675

\$ <u>259,675</u>

#### Notes to Financial Statements

June 30, 2014

#### (7) Commitments and Contingencies

The Agency receives a portion of its funding from government agencies under cost reimbursement programs. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed, if any, and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

The Agency's operations are concentrated in the social service provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to the following:

Massachusetts Department of Children and Families Massachusetts Department of Education Massachusetts Operational Services Division City of Boston

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

#### (8) Operating Lease Commitments

The Agency leases office equipment under operating lease agreement expiring September, 2016. The minimum annual operating lease commitments on equipment for the Agency are as follows:

2015	\$ 3,714
2016	3,714
2017	930

Equipment rental expense for the year ended June 30, 2014 was \$3,498.

#### Notes to Financial Statements

June 30, 2014

#### (9) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2014, temporarily restricted net assets are restricted for the following purposes:

Time restriction on contributions	\$ 170,000
Development	14,138
Client support	1,712
	\$ <u>185,850</u>

#### (10) Not-for-Profit Provider Surplus Revenue Retention

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Agency is entitled to retain an annual net surplus of up to five percent (5%) per year of the total revenue attributable to Commonwealth purchasing agencies. The cumulative amount retained may not exceed 20% of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset.

Such surplus may be retained as unrestricted net assets to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.15.

The following is an analysis of the Agency's deficit revenue retention net asset pool included in unrestricted net assets:

Cumulative Deficit, June 30, 2013 2014 Deficit	\$ (2,615,950) ( <u>296,999</u> )	-77.54%
Cumulative Deficit June 30 2014	\$ (2 912 949)	

#### (11) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 14, 2014, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2014, other than the item disclosed below, that required recognition or disclosure in these financial statements.

Subsequent to the year ended June 30, 2014, the Agency drew on the line of credit for the full amount available of \$25,000 and repaid the balance in full (Note 4a).

## Schedule of Findings and Responses

June 30, 2014

# (1) Financial Statement Findings

No significant deficiencies or material weaknesses reported.

# (2) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

Supplemental Information Required by the Operational Services Division



# Kevin P. Martin & Associates, P.C.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

# Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

To the Board of Directors of Julie's Family Learning Program, Inc.

We have audited the financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2014, and have issued our report thereon dated November 14, 2014, 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 *Supplemental Information Required by the Operational Services Division* including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule, Schedule C - UFR Addendum and the Acknowledgement of the Board of Directors, which is the responsibility of management, is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Muin P. Martin & Churto P.C.

November 14, 2014



UNIFORM F	INANCIAL STATEMENTS AND INDEPENDENT	T AUDITOR'S REPORT	COVER PAGE - Page 1 of	1		Federa	al Employer Identification Number (FEIN) for Filing Entity - 9 digi	ts: 113692512
			-	Other corporate names	& FEINs			
	For the Year Ended : 6/30/2014	Filed Electronically? (Y/N):	/	(Use for consolidated finan				
	(M/D/YYYY)	r lied Eloddorliddily . (1714).	_	(OSC 101 CONSONICATED INTAIN	iciai statori	icitio.)		
	Filing Organization: Julie's Family Learning	Program Inc						-
	(legal name)	Frogram, inc.	(Doing Business As name, if applicable)					
	(legal hame)		(Doing Dusiness 7ts name, ii applicable)				Manage the Manage Code Number	
							Massachusetts Vendor Code Number	er
A.C	G. Public Charities Acct.# 042904	Business Address:	133 Dorchester Street	South Boston	MA	02127		
			(Street)	(City)	(State)	(Zip)		
	CEO or CFO : Robert	Monahan	Director of Operations	617-269-6663	E-r	nail address	:: rmonahan@jflp.org	
	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)				
	CDA - Kavin D Martin 9 Acce				DAI: F ::		u blead@lean us sam	
	CPA : Kevin P. Martin & Asso		CPA Firm's Current Mass. License		PAS E-II	iali Address	kkent@kpm-us.com	
			CPA Firm's Federal Employer Id. (FEIN	#: 043097400			A-133 Audit Submitted? (Y/N):	
Mana	gement Company Name: N/A						Have basic F/S been audited? (Y/N):	
							UFR Exemption/Exception Code	
	Organization Type Code: 0	C For-Profit Organization	: NO	Date of Org./Incorp.:	7/1	/2004	Special Education (SPED) Contractor (Y/N): 1	1
	_	<del>_</del>			(M/D/	YYYY)	Principal Purch. Agend	y:
	501(c)(3) Federal Tax Exempt (Y/N):	Y If Yes, Date of Exemption	6/5/2003	Cost Allocation Method Code	: MD	Р	rogram Performance Report (Internet system) is not required:	
			(M/D/YYYY)				Primary Contractor(s	z).
							Trinking Contractor(C	<u> </u>
Program				ogram Address				MMARS
Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	Prog.Code
1	Child Development		133 Dorchester Street	South Boston	MA	02127	Education	
2	Family Support Services		133 Dorchester Street	South Boston	MA	02127	Counseling and Education	FBSC
3	Adult Education		133 Dorchester Street	South Boston	MA	02127	Education Services	1 000
4	Adult Services		133 Dorchester Street	South Boston	MA	02127	Counseling	
	te: If your agency is exempt from filling this re	an aut (and instructions) as mulate this area	n none only and authorit it also with	de auma méatla méa aum :é él-	basis :		Alam.	
NO	ie, ii vour auency is exempt from milling this r	eura i isme instructions) complete tills cove	a vace only and submit it along With	CONTRACTOR TO SUPPORT THE	· uasis O	exemi	111 11 L	

ORGANIZATION: Julie's Fam	nily Learning Program, In	iC.		ORGANIZAT	ION SUPPLEMENTAL INFORMATION SCH	DULE A - Una	udited	FY	'END:	6/30/2014	FEIN:	113692512
					To	tal Organization	A	dmin (M&G)	Fu	ınd Raising	Total	All Programs
REVENUE	Total Organization	n Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	793,753	793,753			1E Total Direct Prog.Staff FTE/Exp 101-138		XXXX	XXXXXXXXX	XXXX	XXXXXXXXX	14.12	541,178
2R Gov. In-Kind/Capital Budget	150,000	XXXXXXXXXX	XXXXXXXXXX	150,000	· · · · · · · · · · · · · · · · · · ·	.00 93,960	0.24	22,550	0.56	52,618	0.20	18,792
3R Private IN-Kind	109,675			109,675	3E Chief Financial Officer - FTE/Exp.							
4R Total Contributions and In-Kind	1,053,428	793,753	10000000000	259,675		04 56,646	0.20	11,375	0.44	22,521	0.40	22,750
5R Mass Gov. Grant 6R Other Grant (exclud. Fed.Direct)		XXXXXXXXXX	XXXXXXXXXX			15 5,588 19 156,194	0.15	5,588 39,513	1.00	75,139	0.60	41,542
7R Total Grants					7E Commercial Products & Svs/Mkting FTE/Exp	.13 130,134	0.55	39,313	XXXX	XXXXXXXXXX	0.00	41,042
8R Dept. of Mental Health (DMH)		XXXXXXXXXXX	XXXXXXXXXXX		8E Total FTE/Salary/Wages 16.	31 697,372	0.59	39,513	1.00	75,139	14.72	582,720
9R Dept.of Developmental Services(DDS/DMR	2)	XXXXXXXXXXX	XXXXXXXXXXX		9E Payroll Taxes 150	60,941		3,217		5,966		51,758
10R Dept. of Public Health (DPH)		XXXXXXXXXXX	XXXXXXXXXXX		10E Fringe Benefits 151	107,175		5,554		11,467		90,154
11R Dept.of Children and Families (DCF/DSS)	74,990	XXXXXXXXXXX	XXXXXXXXXXX	74,990	11E Accrual Adjustments							
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.	865,488		48,284		92,572		724,632
13R Dept. of Youth Services (DYS)		XXXXXXXXXXX	XXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390	1,596 82,474		773 7,260				823 75,214
14R Health Care Fin & Policy (HCF)-Contract 15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301 15E Facility Operation/Maint./Furn.390	87,677		6,066				81,611
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXX	XXXXXXXXXXX		16E Facility General Liability Insurance 390	25,037		3,298		305		21,434
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXX	XXXXXXXXXXX		17E Total Occupancy	196,784		17,397		305		179,082
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXXX		18E Direct Care Consultant 201							
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202							
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXX		XXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher	11,807	XXXXXXXXXXX	XXXXXXXXXXX	11,807	21E Subcontracted Direct Care 206			XXXXXXXXXX		XXXXXXXXX		
22R Dept of Correction (DOC)	420.020	XXXXXXXXXXX	XXXXXXXXXXX	420.020	22E Staff Training 204	535		457		100		535
23R Dept. of Elementary & Secondary Educ. (DOE) 24R Parole Board (PAR)	139,236	XXXXXXXXXXX	XXXXXXXXXXX	139,236	23E Staff Mileage / Travel 205 24E Meals 207	2,727 33,687		157 3,170		102 6,061		2,468 24,456
25R Veteran's Services (VET)		XXXXXXXXXXX	XXXXXXXXXXX		25E Client Transportation 208	33,001		XXXXXXXXXX		XXXXXXXXXX		24,400
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208							
27R Div.of Housing & Community Develop(OCD	)	XXXXXXXXXXX	XXXXXXXXXXX		27E Vehicle Depreciation 208							
28R POS Subcontract		XXXXXXXXXXX	XXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXX		XXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211			XXXXXXXXX		XXXXXXXXX		
30R Mass State Agency Non - POS	7,000	XXXXXXXXXXX	XXXXXXXXXXX	7.000	30E Provision Material Goods/Svs./Benefits 212			XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities 32R Non-Mass. State/Local Government	7,000	XXXXXXXXXXX	XXXXXXXXXXX	7,000	31E Direct Client Wages 214 32E Other Commercial Prod. & Svs. 214			XXXXXXXXX		XXXXXXXXX		
33R Direct Federal Grants/Contracts		XXXXXXXXXXX	XXXXXXXXXXX		33E Program Supplies & Materials 215	66,245		XXXXXXXXXX		XXXXXXXXX		66,245
34R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXXX		34E Non Charitable Expenses	00,210		700000000		700000000		55,210
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense							
36R Medicare		XXXXXXXXXXX	XXXXXXXXXXX		36E Total Other Program Expense	103,194		3,327		6,163		93,704
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410							XXXXXXXXX
38R Client Resources		XXXXXXXXXXX	XXXXXXXXXXX		38E Fundraising Fees 410			XXXXXXXXX				XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		39E Legal Fees 410 40E Audit Fees 410	14,027		14,027				XXXXXXXXXX
40R Other Publicly sponsored client offsets 41R Private Client Fees (excluding 3rd Pty)	7,985	XXXXXXXXXXX	XXXXXXXXXXX	7,985	41E Management Consultant 410	14,027		14,021				XXXXXXXXXX
42R Private Client 3rd Pty/other offsets	1,500	XXXXXXXXXXX	XXXXXXXXXXX	7,000	42E Other Professional Fees & Other Admin. Expenses 410	113,687		31,841		39,186		42,660
43R Total Assistance and Fees	241,018	XXXXXXXXXXX	XXXXXXXXXX	241,018	43E Leased Office/Program Office Equip.410,390	3,499		320		50,100		3,179
44R Federated Fundraising					44E Office Equipment Depreciation 410							
45R Commercial Activities					45E Admin. Vehicle Expenses 410							XXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410							XXXXXXXXX
47R Investment Revenue	544	544			47E Directors & Officers Insurance 410			VVVVVVVVVV				XXXXXXXXX
48R Other Revenue 49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(846,936)	151,703	695,233	48E Program Support 216 49E Professional Insurance 410			XXXXXXXXX				
50R Released Net Assets-Program	2,639	2,639	131,703	050,233	50E Working Capital Interest 410							
51R Released Net Assets-Equipment	2,000	2,000			51E Total Direct Administrative Expense	131,213		46,188		39,186		45,839
52R Released Net Assets-Time	50,000	50,000			52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXX		(115,196)		13,477	i	101,719
					53E Total Reimbursable & Fundraising Expense	1,296,679				151,703		1,144,976
53R TOTAL REVENUE	1,347,629		151,703	1,195,926	54E Direct State/Federal Non-Reimbursable Expense	259,675				XXXXXXXXX		259,675
54R TOTAL EXPENSE = 56E	1,556,354		151,703	1,404,651	55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXXX				454.700		4 404 054
55R OPERATING RESULTS	(208,725)		(0)	(208,725)	56E TOTAL EXPENSE = 56R  NON-REIMBURSABLE EXPENSE DETAIL	1,556,354	20000	chedule B Note to	Daadoro	151,703	ata Non D	1,404,651
COMPENSATION DISCLOSURE Enter all	compensation (salar	ny hanafit nackadas	vehicles consulta	nt navments	1N Direct Employee Compensation & Related Exp.	vote to Readers . Fleat	se see o	chedule B Note to	Neauers	regarding appropri	ale Non-ix	simbursable Exp.
loans, etc.) from the entity & its related parties/aff.					2N Direct Occupancy	150,000				XXXXXXXXXX	-	150,000
,,	Reporting Entity Com		Compensation from C	-	3N Direct Other Program/Operating	109,675				XXXXXXXXXX		109,675
Name & Title	Salary	Other	Salary	Other	4N Direct Subcontract Expense					XXXXXXXXX	İ	
1C Robert Monahan, Director of Operations	93,960		-		5N Direct Administrative Expense					XXXXXXXXX	İ	
2C Ann D'Auria, Adult Education Director	54,487				6N Direct Other Expense					XXXXXXXXX		
3C Jean Sullivan, SND, Director Child Care Program	49,060				7N Direct Depreciation					XXXXXXXXXX		
4C Louise Kearns, SND, Director Adult Program	49,060				8N Total Direct Non-Reimbursable (must tie to 54E)	259,675				XXXXXXXXXX		259,675
5C					9N Total Direct and Allocated Non-Reimbursable (54E+55E)	259,675				XXXXXXXXXX		259,675
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets 11N Capital Budget Revenue Adjustments	954,908				XXXXXXXXXX		954,908
Prior Year Ma. Revenue 231,703	(2,015,950)		(2,912,949)		11N Capital Budget Revenue Adjustments 12N Excess of Non-Reimb./Fundraising Expense over Offsets	(695,233)				XXXXXXXXXX		(695,233)
Comm. of MA cost reimbursement overbilling	(preliminary calc	. subject to adjust	ment)		Description of Admin (M&G) Direct Non-Reimbursable Ex					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(030,200)
	,,	,,	,									

	ORGANIZATION: Julie's Family Learning	Program, Inc.	PROGRAM S	UPPLEMENTA	L INFO	RMATION SCI	HEDULE B - Unaudited	FY EN	<b>D:</b> 6/30/2014	FEIN:	113692512
	UFR Program Number: 1	Program Name:	Child Development	Description:		Educati	ion	Catalog of Federal Don	nestic Assistance #	: 7	3
	_	-	133 Dorchester Street	South Boston	MA	02127		http://www.cfda.gov/defaulaudit period (e.g., 52): 52.00	t.htm	ng hours/week (e.g., 40)	35.00
		-	(Number/Street)	(City)	(State)	(Zipcode)			_		
			otes and all other UFR information. In many install 23 = Negotiated Unit Rate; 24 = Negotiated Ad								
REVENL		alouid Oldoo Halo,	OS STAFFING_# hours/yr = 1.00 FT		FTE		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.75	36,795	1E Total Direct Program Staff	= <b>39S</b> 7.	56 254,547	242,031	5.2 %
	Gov. In-Kind/Capital Budget	92,302					2E Chief Executive Officer				
	Private IN-Kind  Total Contribution and In-Kind	15,509 107,811					3E Chief Financial Officer 4E Accting/Clerical Support				
	Mass Gov. Grant	107,011	5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/House-Grndske	eping	_		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee				
	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N N	MA (Title 107)			7E Commerical products & Svs/I				
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	7.			
	Dept. of Developmental Services(DDS/DMR) Dept. of Public Health (DPH)		9S L.P.N. (UFR Title 109) 10S Pharmacist (UFR Title 110)				9E Payroll Taxes 150 10E Fringe Benefits 151		20,301 37,138		
	Dept. of Fubility reality (DTF) Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		37,130		
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensa	tion & Rel. Exp.	311,986	309,152	0.9 %
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UF	R Title 113)			13E Facility and Prog. Equip.Exp		235		
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depre		43,883		
	Health Care Fin & Policy (HCF)-UCP MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFR Title 11 16S Teacher (UFR Title 116)	5)			15E Facility Operation/Maint./Furn 16E Facility General Liability Insu		39,906 12,330		
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	nance 390	96,354	39,270	145.4 %
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118	)	2.71	91,852	18E Direct Care Consultant 201		55,55		
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)		3.17	99,321	19E Temporary Help 202				
	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Tit				20E Clients and Caregivers Reim				
	Dept.of Early Educ. & Care (EEC)-Voucher Dept of Correction (DOC)	11,807	21S Psychologist - Doctorate (UFR Title 122 22S Clinician-(formerly Psych.Masters)(UFR				21E Subcontracted Direct Care 20 22E Staff Training 204	06	535		
	Dept. of Elementary & Secondary Educ. (D0	DE 17,916					23E Staff Mileage / Travel 205		2,323		
	Parole Board (PAR)	11,010	24S Social Worker - L.C.S.W., L.S.W (UFR				24E Meals 207		11,284		
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	•			25E Client Transportation 208				
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title				26E Vehicle Expenses 208				
	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor	(UFR Title 129)			27E Vehicle Depreciation 208	/Db			
	POS Subcontract Other Mass. State Agency POS		28S Counselor (UFR Title 130) 29S Case Worker / Manager - Masters (UFF	? Title 131)			28E Incidental Medical /Medicine/ 29E Client Personal Allowances 2				
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132				30E Provision Material Goods/Sv				
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR	Title 133)			31E Direct Client Wages 214				
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 1:				32E Other Commercial Prod. & S				
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 13				33E Program Supplies & Material	ls 215	17,011		
	Medicaid - Direct Payments Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFR Title 13 35S Prog. Secretarial / Clerical Staff (UFR T				34E Non Charitable Expenses 35E Other Expense				
	Medicare		36S Maintainence, House/Groundskeeping,				36E Total Other Program Expen	ise	31,153	97,881	-68.2 %
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138		0.93	26,579	42E Other Professional Fees & O		16,983		
	Client Resources		38S Direct Care Overtime, Shift Differential	and Relief	XXXXXX	0.7.7.7.7	43E Leased Office/Program Offic		1,332		
	Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E		7.56	254,547	44E Office Equipment Depreciation 48E Program Support 216	on 410			
	Private Client Fees (excluding 3rd Pty)	7,985	SERV	ICE STATISTICS			49E Professional Insurance 410				
	Private Client 3rd Pty/other offsets	,,,,,	1SS Enter defined unit of service:				50E Working Capital Interest 410				
	Total Assistance and Fees	37,708	2SS Enter total unit capacity				51E Total Direct Administrative		18,315		%
	Federated Fundraising		<u> </u>		•	# service units	52E Admin (M&G) Reporting Cen		44,637	440,000	40.0
	Commercial Activities Non-Charitable Revenue		3SS Public	ly sponsored clients:	Clients 55	delivered 2,640	53E Total Reimbursable Expens 54E Direct State/Federal Non-Rei		502,445 107,811	446,303	12.6 %
	Investment Revenue			ly sponsored clients:	- 55	2,040	55E Allocation of State/Fed Non-I		107,011		/0
	Other Revenue		5SSIReport (D-1 Internet filing	Free Care clients:			56E TOTAL EXPENSE		610,256	446,303	36.7 %
	Allocated Admin (M&G) Revenue	464,737		Total:	55	2,640	57E TOTAL REVENUE = 53R		610,256	(110.000)	%
	Released Net Assets-Program Released Net Assets-Equipment		7SS '08 filings.				58E OPERATING RESULTS	oot Doimh, Evonon Boy *	0	(446,303)	divotment \
	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT I	NEORMATION		NON-REIMBURSAF	CRE Preliminary Calculation of Co BLE EXPENSE DETAIL	Descrip	otion	* (subject to OSD a	ajustinent )
	Total Revenue = 57E	610,256					ompensation & Related Exp.	Seson			
		-	1C		2N	Direct Occupancy		92,302 Donate			
	SUBCONTRACTED DIRECT CARE E					Direct Other Program		15,509 Donate	d Supplies		
1SDC	Subcontractor Name FEIN	Expense Amt.	3C 4C			Direct Subcontract E Direct Administrative					
2SDC			5C			Direct Other Expens					
3SDC			POS SUBCONTRACT INFOR	MATION		Direct Depreciation					
4SDC			State Dept Payor Name	Payor's FEIN			imbursable (Tie to 54E)	107,811 (Any Fy	cess of Non-Reimbu	reable Evnence our	r Fligible
5SDC			1PS				ocated Non-Reimb. (54E+55E)	107,811 Revenu	ie Offsets is subject to		
Comm 4	Of MA Surplus Rev. Retention Share	N/A	2PS			Eligible Non-Reimbı Capital Budget Revi	ursable Exp. Revenue Offsets	5/2,548 progran	n is purchased by the	Commonwealth an	d must be
COMMIN. (	or ma ourplus nev. Retention onare	N/A	31.0				nbursable Expense Over Offsets	(464,737) recogni	zed as a liability on th	e Financial Statem	ents.)
	PREPARER COMMENTS:							/			

	ORGANIZATION: Julie's Family Learning F	Program, Inc.		PROGRAM SU	IPPLEMENTA	L INFO	RMATION SC	CHEDULE B - Unau	dited	FY END:	6/30/2014	FEIN:	113692512
	UFR Program Number: 2	Program Name:	Family Support Services		Description:		Counseling ar	nd Education	Catalog of Fed	eral Domest	tic Assistance #:	93.667	В
	*Program Type: 23 P	rogram Address:	133 Dorchester Street		South Boston	MA	02127	# Weeks opera	http://www.cfda.gated during audit period (e.g., 52			hours/week (e.g., 40	35.00
	- · · · · · · · · · · · · · · · · · · ·	_	(Number/Street)		(City)	(State)	(Zipcode)	•					· ——
	Readers: This schedule should be read in co												
* Progra	m Type codes: 21 = SPED; 22 = HCFP/Med	dicaid Class Rate;	23 = Negotiated Unit Rate;	24 = Negotiated Acc	omodations Rate; 2	5= Non-ne	gotiated Accomoda			<ul><li>Cost Reimb</li></ul>	pursement; NA = No	ot Applicable	
REVEN	JE			hours/yr = 1.00 FTE	1820	FTE	Salary/Wage	EXPENSE - ACTUAL/PL	ANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (U	FR Title 102)		0.96	47,098	1E Total Direct Progra	am Staff = 39S	2.48	108,816	171,388	-36.5 %
2R	Gov. In-Kind/Capital Budget	11,548	2S Program Function M	anager (UFR Title 10	11)			2E Chief Executive Off	icer	0.20	18,792		
3R	Private IN-Kind	94,166	3S Asst. Program Direct	tor (UFR Title 103)				3E Chief Financial Office	cer				
4R	Total Contribution and In-Kind	105,714	4S Supervising Profess	onal (UFR Title 104)				4E Accting/Clerical Sup	port	0.40	22,750		
5R	Mass Gov. Grant		5S Physician & Psychia		k 121)			5E Admin Maint/House					
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFI		,			6E Total Admin Emplo	ovee	0.60	41,542		
	Total Grants		7S N. Midwife, N.P., Ps	ych N.,N.A., R.N MA	A (Title 107)			7E Commerical produc	ts & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters		,			8E Total FTE/Salary/V		3.08	150,358		
	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 10					9E Payroll Taxes 150	3		15,463		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Tit					10E Fringe Benefits 151			24,162		
	Dept. of Children and Families (DCF/DSS)	74,990	11S Occupational Therap					11E Accrual Adjustment		-	21,102		
	Dept. of Transitional Assist (DTA/WEL)	14,550	12S Physical Therapist (						ompensation & Rel. Exp.	-	189,983	218,918	-13.2 %
	Dept. of Youth Services (DYS)		13S Speech / Lang. Path		Title 112)			13E Facility and Prog. E		-	93	210,310	-13.2 /0
					Tille 113)					-	15,666		
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionis					14E Facility & Prog. Equ		-			
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Tea		1			15E Facility Operation/N			23,271		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title					16E Facility General Lia	DIIITY Insurance 390		4,797		
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (U					17E Total Occupancy			43,827	27,808	57.6 %
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Tead			0.90	38,556	18E Direct Care Consult					
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (					19E Temporary Help 20:					
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Tead	her / Aide (UFR Title	120)			20E Clients and Caregiv	ers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Docto					21E Subcontracted Dire	ct Care 206				
22R	Dept of Correction (DOC)		22S Clinician-(formerly P	sych.Masters)(UFR T	itle 123)			22E Staff Training 204					
23R	Dept. of Elementary & Secondary Educ. (DC	E)	23S Social Worker - L.I.C	S.S.W. (UFR Title 124	1)			23E Staff Mileage / Trav	el 205				
24R	Parole Board (PAR)	·	24S Social Worker - L.C.					24E Meals 207			1,836		
	Veteran's Services (VET)		25S Licensed Counselor		,			25E Client Transportation	n 208		-		
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. C		28)			26E Vehicle Expenses 2					
	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug					27E Vehicle Depreciatio		-			
	POS Subcontract		28S Counselor (UFR Title		711(1100 120)			28E Incidental Medical /		-			
			29S Case Worker / Mana		Fitto 121\			29E Client Personal Allo		-			
	Other Mass. State Agency POS				ille 131)			30E Provision Material (		-			
	Mass State Agency Non - POS		30S Case Worker / Mana		H- 400)					-			
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. S					31E Direct Client Wages		-			
	Non-Mass. State/Local Government		32S Direct Care / Prog. S					32E Other Commercial F		_			
	Direct Federal Grants/Contracts		33S Direct Care / Prog. S					33E Program Supplies 8		_	34,424		
	Medicaid - Direct Payments		34S Direct Care / Prog. S					34E Non Charitable Exp	enses				
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / C					35E Other Expense					
	Medicare		36S Maintainence, Hous		ook 138			36E Total Other Progra			36,260	69,312	-47.7 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver	Staff (UFR Title 138)		0.62	23,162	42E Other Professional	Fees & Other Admin. Exp.	410	24,744		
38R	Client Resources		38S Direct Care Overtim	e, Shift Differential ar	nd Relief	XXXXXX		43E Leased Office/Prog	ram Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Progra	m Staff = 1E		2.48	108,816	44E Office Equipment D	epreciation 410				
40R	Other Publicly sponsored client offsets							48E Program Support 2	16				
41R	Private Client Fees (excluding 3rd Pty)			SERVIC	E STATISTICS			49E Professional Insura	nce 410				
	Private Client 3rd Pty/other offsets		1SS Enter defin	ed unit of service:	Hours			50E Working Capital Into					
	Total Assistance and Fees	74,990		total unit capacity:				51E Total Direct Admin			24,744		%
	Federated Fundraising	,				Undup#	# service units	52E Admin (M&G) Repo			28,745		%
	Commercial Activities					Clients	delivered	53E Total Reimbursabl			323,559	316,038	2.4 %
	Non-Charitable Revenue		3SS	Publicly	sponsored clients:	260	1,918		l Non-Reimbursable Expe	nse	105,714	0.0,000	
	Investment Revenue		4SS OSD's Program Per		sponsored clients:		.,510		ed Non-Reimbursable Ex				.0
	Other Revenue		5SS Report (D-1 Internet	filing	Free Care clients:			56E TOTAL EXPENSE			429,273	316,038	35.8 %
	Allocated Admin (M&G) Revenue	66,407	6SS system) suspended		Total:	260	1,918		= 53R	-	247,111	010,000	0/_
	Released Net Assets-Program	55,407	7SS '08 filings.	101 1	i Jtai.	200	1,310	58E OPERATING RESU		-	(182,162)	(316,038)	/6
	Released Net Assets-Frogram  Released Net Assets-Equipment		700 06 IIIIIgs.						tion of Cost Reimb. Exces	. D *		(subject to OSD a	
			MACCACILIO	TTO CONTRACT IN	FORMATION		NON DEIMBURG		tion of Cost Reinib. Excess			Subject to OSD a	iajustinent )
	Released Net Assets-Time	047.444		TTS CONTRACT IN act ID -11 Characters				ABLE EXPENSE DETAIL		Description	,		
53K	Total Revenue = 57E	247,111						Compensation & Related Ex		December 5	-4		
	OUDOONTD 40	VDENOE:	1C DSS	00061420255	FBSC		Direct Occupancy		11,548	Donated Re			
	SUBCONTRACTED DIRECT CARE E		2C				Direct Other Progr		94,166	Donated Su	ppiles		
	Subcontractor Name FEIN	Expense Amt.	3C				Direct Subcontract						
1SDC			4C				Direct Administrati						
2SDC			5C				Direct Other Exper						
3SDC				CONTRACT INFORM			Direct Depreciation						
4SDC			State Dept	Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)	105,714	(Any Eyes	s of Non Daimh	abla Evenna	or Eligible
5SDC			1PS			9N '	Total Direct and A	llocated Non-Reimb. (54E+5	55E) 105,714		s of Non-Reimburs ffsets is subject to i		
			2PS			10N	Eligible Non-Reim	bursable Exp. Revenue Offs	sets 172,121				
Comm.	Of MA Surplus Rev. Retention Share	(296,999)	3PS					venue Adjustment			purchased by the C as a liability on the		
	•							imbursable Expense Over (	Offsets (66,407)	recognized	as a liability on the	Financial Statem	icills.)
	PREPARER COMMENTS:							-					

	ORGANIZATION: Julie's Family Learning F	rogram, Inc.		PROGRAM S	UPPLEMENTA	L INFO	RMATION SC	CHEDULE B - Unau	udited	FY END:	6/30/2014	FEIN:	113692512
	UFR Program Number: 3	Program Name:	Adult Education		Description:		Education	Services			tic Assistance #:	· ·	В
	*Program Type: 27 P	ogram Address:	133 Dorchester Street	(Ote -1)	South Boston	MA (State)	02127 (Zipoodo)	#Weeks open	http://www.cfda.gu rated during audit period (e.g., 52)			g hours/week (e.g., 40)	): 35.00
Note to	Readers: This schedule should be read in co	ntext with F.S. No	(Number oftes and all other UF		(City) tances the presence of		(Zipcode) t planned to actual	I variances or non-reimbur	sable expenses (e.g., In-Kir	nd donations)	may be appropria	te and desirable	
	m Type codes: 21 = SPED; 22 = HCFP/Med												
REVEN	JE			ING_# hours/yr = 1.00 FT	E: 1820	FTE	Salary/Wage	EXPENSE - ACTUAL/P	PLANNED	FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.			ector (UFR Title 102)		0.29	14,227	1E Total Direct Progr		3.93	171,531	130,886	31.1 %
	Gov. In-Kind/Capital Budget	23,075		ction Manager (UFR Title 1	101)			2E Chief Executive Of					
	Private IN-Kind			m Director (UFR Title 103)	.,			3E Chief Financial Off					
	Total Contribution and In-Kind	23,075		Professional (UFR Title 104				4E Accting/Clerical Su					
	Mass Gov. Grant			Psychiatrist (UFR Title 105	& 121)			5E Admin Maint/Hous					
	Other Grant (exclud. Fed.Direct)  Total Grants			st. (UFR Title 106) I.P., Psych N.,N.A., R.N N	1A (Title 107)			6E <b>Total Admin Emp</b> l 7E Commerical production					
	Dept. of Mental Health (DMH)			asters (UFR Title 108)	IA (Title 107)			8E Total FTE/Salary/		3.93	171,531		
	Dept. of Merital Fleatil (SMF)  Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR					9E Payroll Taxes 150		0.50	15,497		
	Dept. of Public Health (DPH)		10S Pharmacist (					10E Fringe Benefits 15		7	27,825		
	Dept.of Children and Families (DCF/DSS)			Therapist (UFR Title 111)				11E Accrual Adjustmen		7	,		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical The	rapist (UFR Title 112)				12E Total Employee C	compensation & Rel. Exp.	Ī	214,853	167,184	28.5 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lar	g. Pathol., Audiologist (UF	R Title 113)			13E Facility and Prog. I	Equip.Expenses 301,390	Ţ	495		
	Health Care Fin & Policy (HCF)-Contract			tritionist (UFR Title 114)				14E Facility & Prog. Eq		Ţ.	15,665		
	Health Care Fin & Policy (HCF)-UCP			tion Teacher (UFR Title 11	5)			15E Facility Operation/I		Į.	18,434		
	MA. Comm. For the Blind (MCB)		16S Teacher (UF					16E Facility General Lia			4,284	04.000	20.1.01
	MA. Comm. for Deaf & H H (MCD)			ector (UFR Title 117)		4.70	00.007	17E Total Occupancy			38,878	21,236	83.1 %
	MA. Rehabilitation Commission (MRC) MA. Off. for Refugees & Immigr.(ORI)			ad Teacher (UFR Title 118) acher (UFR Title 119)	)	1.78	88,307 68,997	18E Direct Care Consu 19E Temporary Help 20		-			
	Dept.of Early Educ. & Care (EEC)-Contract			st. Teacher / Aide (UFR Tit	la 120\	1.00	00,997		ivers Reimb./Stipends 203	-			
	Dept.of Early Educ. & Care (EEC)-Voucher			- Doctorate (UFR Title 122				21E Subcontracted Dire		-			
	Dept of Correction (DOC)			merly Psych.Masters)(UFR				22E Staff Training 204		7			
	Dept. of Elementary & Secondary Educ. (DC	E 121,320		er - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Tra		7	145		
	Parole Board (PAR)			er - L.C.S.W., L.S.W (UFR				24E Meals 207		Ī	11,336		
25R	Veteran's Services (VET)		25S Licensed Co.	unselor (UFR Title 127)				25E Client Transportati	on 208	Ī			
	Ex. Off. of Elder Affairs (ELD)			ehab. Counselor (UFR Title				26E Vehicle Expenses		Ţ.			
	Div.of Housing & Community Develop(OCD)			or Drug Abuse Counselor (	(UFR Title 129)			27E Vehicle Depreciation					
	POS Subcontract		28S Counselor (U						/Medicine/Pharmacy 209				
	Other Mass. State Agency POS			/ Manager - Masters (UFR				29E Client Personal All					
	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities			<ul> <li>/ Manager (UFR Title 132)</li> <li>Prog. Staff Superv. (UFR 1</li> </ul>				31E Direct Client Wage	Goods/Svs./Benefits 212	-			
	Non-Mass. State/Local Government			Prog. Staff III (UFR Title 13				32E Other Commercial		-			
	Direct Federal Grants/Contracts			Prog. Staff II (UFR Title 13				33E Program Supplies		-	14,810		
	Medicaid - Direct Payments			Prog. Staff I (UFR Title 136				34E Non Charitable Ex		7	11,010		
	Medicaid - MBHP Subcontract			arial / Clerical Staff (UFR Ti				35E Other Expense		Ī			
36R	Medicare		36S Maintainence	, House/Groundskeeping,	Cook 138			36E Total Other Progr	ram Expense	Ī	26,291	52,293	-49.7 %
	Mass. Govt. Client Stipends			Driver Staff (UFR Title 138					I Fees & Other Admin. Exp.	410	933		
	Client Resources			Overtime, Shift Differential a	and Relief	XXXXXX			gram Office Equip.410,390	Į.	1,847		
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct	Program Staff = 1E		3.93	171,531	44E Office Equipment I					
	Other Publicly sponsored client offsets Private Client Fees (excluding 3rd Pty)			CED//I	CE STATISTICS			48E Program Support 2		-			
	Private Client 3rd Pty/other offsets		1SS Ent	er defined unit of service:				49E Professional Insura 50E Working Capital In		-			
	Total Assistance and Fees	121,320		Enter total unit capacity:				51E Total Direct Admi		-	2,780		0/2
	Federated Fundraising	121,020	200			Undup#	# service units	52E Admin (M&G) Rep		7	27,574		——/s
	Commercial Activities					Clients	delivered	53E Total Reimbursab		Ī	310,376	240,713	28.9 %
	Non-Charitable Revenue		3SS		y sponsored clients:	40	6,864	54E Direct State/Federa	al Non-Reimbursable Exper		23,075		%
	Investment Revenue		4SS OSD's Progra	am Performance Privatel	y sponsored clients:				/Fed Non-Reimbursable Exp	ense			
	Other Revenue		5SS Report (D-1 I	nternet filing	Free Care clients:			56E TOTAL EXPENSE		ļ	333,451	240,713	38.5 %
	Allocated Admin (M&G) Revenue	162,492	6SS system) susp	ended for FY	Total:	40	6,864	57E TOTAL REVENUE			306,887	(040.740)	%
	Released Net Assets-Program		7SS '08 filings.					58E OPERATING RES		5 .	(26,564)	(240,713)	P
	Released Net Assets-Equipment Released Net Assets-Time		MACCA	CHUSETTS CONTRACT II	NEODMATION		NON-BEIMBLIBS	ABLE EXPENSE DETAIL	ation of Cost Reimb. Excess	Description		(subject to OSD a	ujustment )
	Total Revenue = 57E	306,887	Dept	Contract ID -11 Character				Compensation & Related Ex	yn.	Description			
5511	. ott to sindo – or E	000,007	1C		- minato oode		Direct Criployee C	opo.iodion a riolated Li	23,075	Donated Re	ent		
	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL					Direct Other Progra	am/Operating	.,				
	Subcontractor Name FEIN	Expense Amt.	3C			4N I	Direct Subcontract	Expense					
1SDC			4C				Direct Administrativ						
2SDC			5C				Direct Other Exper						
3SDC				S SUBCONTRACT INFORI			Direct Depreciation		00.075				
4SDC			State Dept	Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)	23,075	(Any Exces	s of Non-Reimburs	able Expense ov	er Eligible
5SDC			1PS 2PS					llocated Non-Reimb. (54E+		Revenue Of	ffsets is subject to	recoupment when	re the
Comm	Of MA Surplus Rev. Retention Share	N/A	3PS					bursable Exp. Revenue Off venue Adjustment	100,007		purchased by the 0		
- 5111111.	C Ca. plac Nov. Notonicon Chare		Ç. 5					imbursable Expense Over	Offsets (162,492)	recognized	as a liability on the	Financial Statem	ents.)
	DDEDADED COMMENTS:					-		F	( , , , , , , , , , , , , , , , , , , ,				

	ORGANIZATION: Julie's Family Learning F	rogram, Inc.		PROGRAM S	UPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unau	udited	FY END:	6/30/2014	FEIN:	113692512
	UFR Program Number: 4	Program Name:	Adult Services		Description:		Counse	eling			tic Assistance #:		В
	*Program Type: 27 P	ogram Address:	133 Dorchester Street	101	South Boston	MA	02127	#Weeks ope	http://www.cfda.grated during audit period (e.g., 52)			g hours/week (e.g., 40	)): <u>35.00</u>
Note to	Readers: This schedule should be read in co	ntext with F.S. No	(Number tes and all other UF		(City) tances the presence of	(State) of significan	(Zipcode) at planned to actual	I variances or non-reimbur	sable expenses (e.g., In-Kir	nd donations)	) may be appropris	ate and desirable	
	m Type codes: 21 = SPED; 22 = HCFP/Med												
REVEN	JE			ING_# hours/yr = 1.00 FT	E: 1820	FTE	Salary/Wage	EXPENSE - ACTUAL/P	LANNED	FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.			ector (UFR Title 102)				1E Total Direct Progr		0.15	6,284	13,226	-52.5 %
	Gov. In-Kind/Capital Budget	23,075		ction Manager (UFR Title 1	101)			2E Chief Executive Of					
	Private IN-Kind			m Director (UFR Title 103)	.,			3E Chief Financial Off					
	Total Contribution and In-Kind	23,075		Professional (UFR Title 104				4E Accting/Clerical Su					
	Mass Gov. Grant Other Crent (evalual Fed Direct)			Psychiatrist (UFR Title 105 st. (UFR Title 106)	& 121)			5E Admin Maint/Hous					
	Other Grant (exclud. Fed.Direct)  Total Grants			st. (OFK Title 106) I.P., Psych N.,N.A., R.N N	1Δ (Title 107)			6E <b>Total Admin Emp</b> 7E Commerical produ					
	Dept. of Mental Health (DMH)			asters (UFR Title 108)	iA (Tide 107)			8E Total FTE/Salary/		0.15	6,284		
	Dept. of Merital Fleath (SMF)  Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR					9E Payroll Taxes 150		0.10	497		
	Dept. of Public Health (DPH)		10S Pharmacist (					10E Fringe Benefits 15		7	1,029		
	Dept.of Children and Families (DCF/DSS)			Therapist (UFR Title 111)				11E Accrual Adjustmen		7	.,,,,,		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical The	rapist (UFR Title 112)				12E Total Employee C	ompensation & Rel. Exp.	Ī	7,810	16,893	-53.8 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lar	g. Pathol., Audiologist (UF	R Title 113)			13E Facility and Prog.	Equip.Expenses 301,390	Ī			
	Health Care Fin & Policy (HCF)-Contract			tritionist (UFR Title 114)				14E Facility & Prog. Eq					
	Health Care Fin & Policy (HCF)-UCP			tion Teacher (UFR Title 11	5)			15E Facility Operation/					
	MA. Comm. For the Blind (MCB)		16S Teacher (UF					16E Facility General Lia			23		21
	MA. Comm. for Deaf & H H (MCD)			ector (UFR Title 117)		0.45	0.004	17E Total Occupancy			23		%
	MA. Rehabilitation Commission (MRC) MA. Off. for Refugees & Immigr.(ORI)			ad Teacher (UFR Title 118) acher (UFR Title 119)	)	0.15	6,284	18E Direct Care Consu 19E Temporary Help 20		-			
	Dept. of Early Educ. & Care (EEC)-Contract			st. Teacher / Aide (UFR Tit	la 120\				vers Reimb./Stipends 203	<del>,</del>			
	Dept.of Early Educ. & Care (EEC)-Voucher			- Doctorate (UFR Title 122				21E Subcontracted Dire		-			
	Dept of Correction (DOC)			merly Psych.Masters)(UFR				22E Staff Training 204	cot outc 200	7			
	Dept. of Elementary & Secondary Educ. (DO	E)		er - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Tra	vel 205	7			
	Parole Board (PAR)	,		er - L.C.S.W., L.S.W (UFR				24E Meals 207		Ī			
25R	Veteran's Services (VET)		25S Licensed Co.	unselor (UFR Title 127)				25E Client Transportati	on 208	Ī			
	Ex. Off. of Elder Affairs (ELD)			ehab. Counselor (UFR Title				26E Vehicle Expenses					
	Div.of Housing & Community Develop(OCD)			or Drug Abuse Counselor (	(UFR Title 129)			27E Vehicle Depreciation		Į.			
	POS Subcontract		28S Counselor (U						/Medicine/Pharmacy 209				
	Other Mass. State Agency POS			/ Manager - Masters (UFR				29E Client Personal All		,			
	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities	7,000		r / Manager (UFR Title 132) Prog. Staff Superv. (UFR 1				31E Direct Client Wage	Goods/Svs./Benefits 212	-			
	Non-Mass. State/Local Government	7,000		Prog. Staff III (UFR Title 13				32E Other Commercial		-			
	Direct Federal Grants/Contracts			Prog. Staff II (UFR Title 13				33E Program Supplies		-			
	Medicaid - Direct Payments			Prog. Staff I (UFR Title 136				34E Non Charitable Ex		7			
	Medicaid - MBHP Subcontract			arial / Clerical Staff (UFR Ti				35E Other Expense		Ī			
36R	Medicare		36S Maintainence	, House/Groundskeeping,	Cook 138			36E Total Other Progr	am Expense	Ī			%
	Mass. Govt. Client Stipends			Driver Staff (UFR Title 138					Fees & Other Admin. Exp.	410			· ·
	Client Resources			Overtime, Shift Differential a	and Relief	XXXXXX			gram Office Equip.410,390				
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct	Program Staff = 1E		0.15	6,284	44E Office Equipment I					
	Other Publicly sponsored client offsets			CED//I	CE STATISTICS			48E Program Support 2		-			
	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets		1SS Ent	SERVI :er defined unit of service				49E Professional Insura 50E Working Capital In		-			
	Total Assistance and Fees	7,000	288	Enter total unit capacity:				51E Total Direct Admi		•			0/2
	Federated Fundraising	1,000	200			Undup#	# service units	52E Admin (M&G) Rep		<del>,</del>	764		——————————————————————————————————————
	Commercial Activities					Clients	delivered	53E Total Reimbursak		-	8,597	16,893	-49.1 %
46R	Non-Charitable Revenue		3SS		y sponsored clients:	70	3,135	54E Direct State/Feder	al Non-Reimbursable Exper		23,075		%
	Investment Revenue		4SS OSD's Progra	am Performance Privatel	y sponsored clients:				/Fed Non-Reimbursable Exp	ense			
	Other Revenue		5SS Report (D-1 I		Free Care clients:			56E TOTAL EXPENSE			31,672	16,893	87.5 %
	Allocated Admin (M&G) Revenue	1,597	6SS system) susp	ended for FY	Total:	70	3,135	57E TOTAL REVENUE			31,672	(40,000)	%
	Released Net Assets-Program		7SS '08 filings.					58E OPERATING RES		D 4	<u> </u>	(16,893)	
	Released Net Assets-Equipment Released Net Assets-Time		MASSA	CHUSETTS CONTRACT II	NEODMATION		NON DEIMBIIDEA	ABLE EXPENSE DETAIL	ation of Cost Reimb. Excess			(subject to OSD a	adjustment )
	Total Revenue = 57E	31,672	Dept	Contract ID -11 Character				compensation & Related E:	vn.	Description	.1		
5511	. o.a o.o.iido – o. E	01,072	1C		- minato oode		Direct Employee C	poriodion a related L.	23,075	Donated Re	ent		
	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL	2C				Direct Other Progra	am/Operating	.,,,,,,				
	Subcontractor Name FEIN	Expense Amt.	3C			4N I	Direct Subcontract	Expense					
1SDC			4C				Direct Administrativ						
2SDC			5C				Direct Other Expen						
3SDC				S SUBCONTRACT INFOR			Direct Depreciation		00.075				
4SDC			State Dept	Payor Name	Payor's FEIN			eimbursable (Tie to 54E)	23,075	(Any Exces	ss of Non-Reimburs	sable Expense ov	er Eligible
5SDC			1PS 2PS					located Non-Reimb. (54E+		Revenue Of	Offsets is subject to	recoupment when	re the
Comm	Of MA Surplus Rev. Retention Share	N/A	3PS				Eligible Non-Reimb Capital Budget Rev	oursable Exp. Revenue Of venue Adjustment	24,072		purchased by the		
			0					mbursable Expense Over	Offsets (1,597)	recognized	as a liability on the	⇒ Financial Statem	ients.)
	DDEDADED COMMENTS:					-		,	(,,,,,,)				

#### FEIN: 11-3692512 Schedule C - UFR Addendum June 30, 2014

#### Schedule A: Line 42E - Other Professional Fees & Other Administrative Expenses

Total Admin (M&G)		
1 /	\$	15,990
Computer system service contract	Ψ	4,903
Telephone		2,265
Donations		2,175
Office supplies		2,073
Telecommunications		1,160
Computer software		1,146
License and permit fees		790
Postage and shipping		637
Payroll services		358
Interest expense		168
Temporary staff		60
Banking fees		52
Dues and subscriptions		50
Investment fees		14
	\$	31,841
Total Fundraising		
Professional/Consulting fees	\$	23,085
Copying and printing		4,776
Advertising		2,911
Postage and shipping		2,614
Event expense		2,060
Banking fees		879
Telecommunications		813
Computer software		800
Payroll services		721
Dues and subscriptions		265
Office supplies	_	262
	\$	39,186
Total Program	Φ.	4= 000
E	\$	17,920
Temporary staff		16,570
Payroll services		5,850
License and permit fees		1,609
Advertising		385
Interest expense		235
Banking fees	s —	91
	Φ	42,660

#### Acknowledgement of the Board of Directors

June 30, 2014

To Kevin P. Martin & Associates, P.C. Braintree, Massachusetts

We, the Board of Directors of Julie's Family Learning Program, Inc. met on November 12, 315 and have voted to recognize and accept the representations of management and the expressions of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditors' Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2014.

In addition, we, the Board of Directors of Julie's Family Learning Program, Inc. hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2014.

Signatory for the Board of Directors

Title