JULIE'S FAMILY LEARNING PROGRAM, INC.

Uniform Financial Statements

June 30, 2010

JULIE'S FAMILY LEARNING PROGRAM, INC.

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June 30, 2010

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Acknowledgement of the Board of Directors

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Business Consultants

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Kevin P. Martin & Associates, P.C.

Independent Auditors' Report

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

We have audited the accompanying statement of financial position of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), as of June 30, 2010, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Agency's 2009 financial statements and, in our report dated November 3, 2009; we expressed an unqualified opinion on those financial statements. The prior year comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2010, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Braintree, Massachusetts
November 4, 2010

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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*

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, 2010, and have issued our report thereon dated November 4, 2010. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Agency's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the management, Board of Directors and others within the Agency and is not intended to be and should not be used by anyone other than these specified parties.

Melanson Heath & Company P.C.

Braintree, Massachusetts
November 4, 2010

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

STATEMENT OF FINANCIAL POSITION AS OF 6/30/2010 **WITH COMPARATIVE TOTALS AS OF** 6/30/2009
(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	294,467				294,467	134,468
2	Accounts Receivable, Program Services	17,619				17,619	21,067
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	17,619				17,619	21,067
5	Contributions Receivable	400				400	16,590
6	Notes Receivable						
7	Prepaid Expenses	16,311				16,311	16,795
8	Other Accounts Receivable						
9	Other Current Assets						
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	328,797				328,797	188,920
12	Land, Buildings, and Equipment		1,623,017			1,623,017	1,606,274
13	Accumulated Depreciation		(535,833)			(535,833)	(449,633)
14	Net Land, Buildings and Equipment		1,087,184			1,087,184	1,156,641
15	Long-Term Investments						
16	Other Assets						
17	Due From Other Funds						
18	**TOTAL ASSETS**	328,797	1,087,184			1,415,981	1,345,561
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	8,323				8,323	14,713
20	Subcontract Payable						
21	Accrued Expenses	14,220				14,220	28,748
22	Current Notes Payable						75,000
23	Current Portion Long-Term Debt						
24	Deferred Revenue						
25	Other Current Liabilities		3,946			3,946	
26	**TOTAL CURRENT LIABILITIES**	22,543	3,946			26,489	118,461
27	Long-Term Notes & Mortgage Payable						
28	Other Liabilities		10,310			10,310	
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	22,543	14,256			36,799	118,461
	NET ASSETS						
31	Unrestricted	263,555	1,072,928			1,336,483	1,188,468
32	Temporarily Restricted	10,304	32,395			42,699	38,632
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	306,254	1,072,928			1,379,182	1,227,100
35	**TOTAL LIABILITIES AND NET ASSETS**	328,797	1,087,184			1,415,981	1,345,561

See Accompanying Notes to the Financial Statements

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

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 6/30/2010 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 6/30/2009

	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events	1,145,282	10,304		1,155,586	882,343
2	In-Kind Contributions	322,659			322,659	265,304
3	Grants					
4	Program Service Fees	223,065			223,065	265,903
5	Federated Fundraising Organization Allocation					
6	Investment Revenue					
7	Revenue from Commercial Products & Services					
8	Other					
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	6,237	(6,237)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	1,697,243	4,067		1,701,310	1,413,550
	EXPENSES AND LOSSES					
14	Administration (Management & General)	120,497			120,497	121,060
15	Fundraising	147,471			147,471	210,861
16	Total Program Services	1,281,260			1,281,260	1,398,722
17	**TOTAL EXPENSES**	1,549,228			1,549,228	1,730,643
18	Losses					
19	**TOTAL EXPENSES AND LOSSES**	1,549,228			1,549,228	1,730,643
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)					
24	**TOTAL CHANGES IN NET ASSETS**	148,015	4,067		152,082	(317,093)
25	**NET ASSETS AT BEGINNING OF YEAR**	1,188,468	38,632		1,227,100	1,544,193
26	**NET ASSETS AT END OF YEAR**	1,336,483	42,699		1,379,182	1,227,100

See Accompanying Notes to Financial Statements

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

STATEMENT OF CASH FLOWS for the YEAR ENDED 6/30/2010

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	152,082
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	86,200
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	3,448
5	Increase/Decrease in Prepaid Expenses	484
6	Increase/Decrease in Contributions Receivable	5,000
7	Increase/Decrease in Accounts Payable	(6,390)
8	Increase/Decrease in Accrued Expenses	(14,528)
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	11,190
14	Net Cash Provided by/(used in) Operating Activities	237,486
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(2,487)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(2,487)
	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	(75,000)
30	Net Cash Provided by/(used in) Financing Activities	(75,000)

See Accompanying Notes to the Financial Statements

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

STATEMENT OF CASH FLOWS for the YEAR ENDED 6/30/2010

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**		159,999
32	**Cash and Cash Equivalents at Beginning of Year**		134,468
33	**Cash and Cash Equivalents at End of Year**		294,467

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	7,191
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	See Note 9
38		
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: 6/30/2010

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	812,528	36,027	112,484	664,017
2. Occupancy	245,721	8,671	318	236,732
3. Other Program / Operating Expense	273,389	2,140	13,352	257,897
4. Subcontract Expense				
5. Direct Administrative Expense	120,200	55,745	21,317	43,138
6. Other Expenses	11,190	11,190		
7. Depreciation of Buildings and Equipment	86,200	6,724		79,476
8. TOTAL EXPENSES	1,549,228	120,497	147,471	1,281,260

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/10

	PROGRAM # 1	PROGRAM # 2	PROGRAM # 3	PROGRAM # 4	PROGRAM #
1. Employee Compensation & Related Expenses	279,564	208,875	161,984	13,594	
2. Occupancy	135,436	37,123	41,066	23,107	
3. Other Program / Operating Expense	52,488	186,575	18,834		
4. Subcontract Expense					
5. Direct Administrative Expense	11,187	21,646	10,305		
6. Other Expenses					
7. Depreciation of Buildings and Equipment	46,370	16,553	16,553		
8. TOTAL EXPENSES	525,045	470,772	248,742	36,701	

See Accompanying Notes to Financial Statements

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2010

(1) Summary of Significant Accounting Policies

The financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

Julie's Family Learning Program, Inc. (the Agency), a not-for-profit corporation, 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:

Child Development - 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 78% of total program expenditures for the year ended June 30, 2010.

Adult Education - 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 22% of total program expenditures for the year ended June 30, 2010.

(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.

(1) Summary of Significant Accounting Policies - continued

(c) Revenue Recognition

The Agency earns revenue as follows:

Contracts - Contracts revenue is 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.

Grants - Grants are recorded as revenue as costs related to the services provided are incurred.

Contributions - Contributions 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 are considered to be available for unrestricted use unless specifically restricted by the donor.

Special Events - 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, 2010, the Agency derived approximately 78% of its total revenue from foundations and individual donors and 22% 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. 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 recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise is received. Accretion of the discount is included in contribution revenues. Accordingly, no provision has been made for uncollectible amounts, however $11,190 of prior year pledge receivable has been recorded to bad debt due to management estimating the collection to be unlikely.

(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. 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, 2010, management has determined any allowances would be immaterial.

The Agency does not have a policy to accrue interest on account receivables. 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. During the year ended June 30, 2010, the Agency's trade receivables were all 100% due from governmental agencies.

(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 amounts of change in each of those classes of net assets.

The two classes of net assets applicable to the Agency are presented as follows:

Unrestricted Net Assets - Net assets that are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations.

Temporarily Restricted Net Assets - Net assets 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. Restricted contributions and investment income whose restrictions are met in the same reporting period are recorded as unrestricted income.

(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 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 Internal Revenue Code, is subject to federal income tax. For the year ended June 30, 2010, there was no liability for tax on unrelated business income.

Effective July 1, 2009, the provisions of U.S. generally accepted accounting principles require that a tax position be recognized or derecognized based on a more-likely-than-not threshold. This applies to tax positions taken or expected to be taken in a tax return. The implementation of these provisions had no impact on the Agency's financial statements. The Agency does not believe its financial statements include any uncertain tax positions.

All tax years prior to 2006 are closed via the passing of the Statute of Limitations. No notices have been received from either the Internal Revenue Service or Commonwealth of Massachusetts addressing any subsequent year.

(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, were 13% for the year ended June 30, 2010. 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, 2010.

(1) Summary of Significant Accounting Policies - continued

(k) Use of Estimates

In preparing the Agency's financial statements in conformity with accounting principles generally accepted in the United States of America, 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.

(l) 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 deposit balances in banks located in Massachusetts. Cash and deposit balances maintained with Sovereign Bank amounted to $305,058 as of June 30, 2010. The Agency did not maintain cash balances in excess of FDIC insured limits in any other financial institution as of June 30, 2010.

(m) Fixed Assets and Depreciation

Fixed assets 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) Donated Items and Services

The Agency is located in a building donated by the city of Boston, in which the Agency does not pay rent. Since the Agency would pay the rent if it had not been donated, this rent has been recognized on the statement of activities. The amount of rent donated was recorded as $150,000 for the year ended June 30, 2010.

(1) Summary of Significant Accounting Policies - continued

(n) Donated Items and Services - continued

The Agency received donations of items for annual fundraisers. The value of these goods was $33,769 during the year ended June 30, 2010. Estimates of fair value are determined using historical cost.

The Agency also received goods such as supplies and food. The value of these goods was $138,890 during the year ended June 30, 2010. Estimates of fair value are determined using historical cost.

(o) Summarized Financial Information for 2009

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, 2009. 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 generally accepted accounting principles in the United States. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2009, from which the summarized information is derived.

(p) Reclassifications

Certain amounts in the prior year have been reclassified to conform with the current year presentation.

(q) 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:

Current Operations Fund - 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.

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

(1) Summary of Significant Accounting Policies - continued

(r) Fair Value Measurements

The Agency determines the fair market values of its financial assets and liabilities, as well as non-financial assets and liabilities that are recognized or disclosed at fair value on a recurring basis, based on the following fair value hierarchy established in accordance with generally accepted accounting principles.

Level 1: Quoted prices in active markets for identical assets or liabilities the Agency has the ability to access. The Agency currently has no Level 1 assets or liabilities that are measured at fair value on a recurring basis.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. The Agency's Level 2 assets include estimated reasonable rates of cost of donated services. The Agency currently has no Level 2 liabilities that are measured at fair value on a recurring basis.

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. Level 3 assets and liabilities include items where the determination of fair value requires significant management judgment or estimation. The Agency currently has no Level 3 assets or liabilities that are measured at fair value on a recurring basis.

The following table presents the fair value hierarchy for those financial assets measured at fair value on a recurring basis as of June 30, 2010.

	Fair Value Measurements on a Recurring Basis			
	Level 1	Level 2	Level 3	Total
In-kind contributions	$ -	$ 322,659	$ -	$ 322,659
	$ -	$ 322,659	$ -	$ 322,659

The Agency's financial instruments include cash and cash equivalents, accounts receivables, accounts payable and accrued expenses. The carrying amount of these financial instruments approximates their fair value due to their short maturities.

(1) Summary of Significant Accounting Policies - continued

(r) Fair Value Measurements - continued

Effective July 1, 2009, the Agency is required to apply the provisions of U.S. generally accepted accounting principles to fair value measurements for nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Agency has no nonfinancial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2010.

(s) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 4, 2010, which is the date the Agency's financial statements were issued. No material subsequent events have occurred since June 30, 2010 that required recognition or disclosure in these financial statements.

(2) Property and Equipment

Property and equipments consists of the following as of June 30, 2010:

Leasehold improvements	$1,517,888
Furniture and equipment	105,129
	$1,623,017

Depreciation amounted to $86,200 for the year ended June 30, 2010.

(3) Debt

(a) Line of Credit

The Agency had available a demand line of credit with Sovereign Bank (a Massachusetts bank) in the maximum amount of $200,000 to be drawn upon as needed, with interest at the prime rate plus 0.75%, or 4.00%, with a floor of 6.75%, as of June 30, 2010. The line is secured by the Agency's general business assets and will expire on September 30, 2010. During 2010, the Agency was advanced $100,000 and repaid $175,000 in borrowings. As of June 30, 2010, there was no outstanding balance. As of the date of the auditors' report, the Agency is in negotiations with Liberty Bay Credit Union (a Massachusetts bank) concerning a new demand line of credit in order to increase the borrowing limit and to extend the terms.

(3) Debt - continued

(b) Capital Lease Obligation

The Agency leases 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 is $399. Interest rates on this obligation are 6.75%.

The following is an analysis of the asset under capital lease included in furniture and equipment in the accompanying statement of financial position as of June 30, 2010:

Furniture and equipment	$ 16,743
Accumulated depreciation	(1,674)
	$ 15,069

Depreciation expense on the asset under capital lease amounted to $1,674 for the fiscal year ended June 30, 2010.

The minimum lease payments for the asset under capital leases is as follows:

2011	$ 4,788
2012	4,788
2013	4,788
2014	1,596
Total minimum obligations	15,960
Less: interest amount	(1,704)
Present value of obligations	14,256
Less: current portion	(3,946)
Long-term obligation	$ 10,310

(4) Special Events

The Agency held special events during the year. The special events revenue for the year ended June 30, 2010 amounted to $136,156. Costs related to special events amounted to $49,361 for the year ended June 30, 2010.

(5) 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 United States Departments or 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.

(6) Operating Lease Commitments

The Agency leases office equipment under two operating lease agreements with various expiration dates through 2011. The minimum annual operating lease commitments on equipment for the Agency are as follows:

2011	$ 232

Equipment rental expense for the year ended June 30, 2010 was $1,576.

(7) Temporarily Restricted Net Assets

As of June 30, 2010, temporarily restricted net assets consist of $32,395 of revenue that is restricted to enhance the Agency's development efforts, $8,000 for client support and $2,304 for a summer internship.

(8) Contributions Receivable

The Agency has received promises to give related to the annual campaign initiated during a prior year. The promises to give are unconditional. Promises expected to be received more than a year after June 30, 2010 are immaterial and are thus not discounted at their present value. Uncollectible amounts of contributions receivable are expected to be immaterial. Accordingly, no provision has been made for uncollectible amounts. As of June 30, 2010, contributions receivable totaled $400, all of which is considered current.

(9) Non Cash Investing and Financing Activities

During the year ended June 30, 2010, fixed assets totaling $16,743 were purchased through a capital lease. As of June 30, 2010, $14,256 of the fixed asset's cost was included in capital lease payable on the statement of financial position. See Note 3b.

(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, 2009	$ (1,354,165)	
2010 Deficit	(358,158)	(-96.00) %
Cumulative Deficit, June 30, 2010	$ (1,712,323)	

JULIE'S FAMILY LEARNING PROGRAM, INC.

Schedule of Findings and Questioned Costs

June 30, 2010

(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

Certified Public Accountants
Business Consultants

South Shore Executive Park
Ten Forbes West
Braintree, MA 02184-2696

Voice 781. 380.3520
Fax 781. 380.7836
EMail info@kpmonline.com

Kevin P. Martin & Associates, P.C.

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 basic financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), for the year ended June 30, 2010. That audit was conducted for the purpose of forming an opinion on the basic financial statements of the Agency taken as a whole. The *Supplemental Information Required by the Operational Services Division* including the Uniform Financial Report Cover Page, Schedule A Organization Supplemental Information Schedule and Schedule B Program Supplemental Information Schedule is presented solely for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.

Kevin P. Martin & Associates, P.C.

Braintree, Massachusetts
November 4, 2010

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT **COVER PAGE** - Page 1 of 1

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 113692512

Other corporate names & FEINs if applicable: (Use for consolidated financial statements.)

For the Year Ended : 6/30/2010 (M/D/YYYY)

Filed Electronically? (Y/N): Y

Filing Organization: Julie's Family Learning Program, Inc. (legal name)

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number

A.G. Public Charities Acct.# 042904

Business Address: 133 Dorchester Street (Street) South Boston (City) MA (State) 02127 (Zip)

CEO or CFO : Robert (First Name) Monahan (Last Name) Director of Operations (Title) 617-269-6663 (Phone : Area Code / Number)

E-mail address: rmonahan@jflp.org

CPA : Kevin P. Martin & Associates

CPA Firm's Current Mass. License #: 399

CPA's E-mail Address: kkent@kpmonline.com

CPA Firm's Federal Employer Id. (FEIN) #: 043097400

A-133 Audit Submitted? (Y/N): N

Management Company Name: N/A

Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code#

Organization Type Code : C

For-Profit Organization : NO

Date of Org./Incorp.: 7/1/2004 (M/D/YYYY)

Special Education (SPED) Contractor (Y/N): N

Principal Purch. Agency:

501(c)(3) Federal Tax Exempt (Y/N): Y

If Yes, Date of Exemption: 6/5/2003 (M/D/YYYY)

Cost Allocation Method Code : MD

Program Performance Report (Internet system) is **not** required:

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address Street	City	State	Zip Code	Program Description	MMARS 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	
4	Adult Services		133 Dorchester Street	South Boston	MA	02127	Counseling	

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION: Julie's Family Learning Program, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2010 **FEIN:** 113692512

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	1,145,282	1,145,282		
2R Gov. In-Kind/Capital Budget	150,000	XXXXXXXXXX	XXXXXXXXXX	150,000
3R Private IN-Kind	172,659			172,659
4R **Total Contributions and In-Kind**	1,467,941	1,145,282		322,659
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R **Total Grants**				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept.of Children and Families (DCF/DSS)	49,996	XXXXXXXXXX	XXXXXXXXXX	49,996
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept.of Early Educ. & Care (EEC)-Voucher	14,832	XXXXXXXXXX	XXXXXXXXXX	14,832
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)	145,237	XXXXXXXXXX	XXXXXXXXXX	145,237
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div.of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities	13,000	XXXXXXXXXX	XXXXXXXXXX	13,000
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R **Total Assistance and Fees**	223,065	XXXXXXXXXX	XXXXXXXXXX	223,065
44R Federated Fundraising				
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue				
48R Other Revenue				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(1,003,504)	163,200	840,304
50R Released Net Assets-Program	6,237	6,237		
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	1,697,243	148,015	163,200	1,386,028
54R **TOTAL EXPENSE = 56E**	1,549,228		163,200	1,386,028
55R **OPERATING RESULTS**	148,015	148,015	0	(0)

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	14.07	468,855	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	14.07	468,855
2E Chief Executive Officer - FTE/Exp.	1.00	81,010	0.24	19,442	0.56	45,366	0.20	16,202
3E Chief Financial Officer - FTE/Exp.								
4E Accting/Clerical/Support FTE/Expense	1.89	77,288	0.22	9,141	0.74	30,185	0.93	37,962
5E Admin Maint/House-Grndskeeping FTE/Exp								
6E **Total Admin Employee FTE/Expense 410**	2.89	158,298	0.46	28,583	1.30	75,551	1.13	54,164
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8E **Total FTE/Salary/Wages**	16.96	627,153	0.46	28,583	1.30	75,551	15.20	523,019
9E Payroll Taxes 150		71,933		2,538		22,996		46,399
10E Fringe Benefits 151		113,442		4,906		13,937		94,599
11E Accrual Adjustments								
12E **Total Employee Compensation & Rel. Exp.**		812,528		36,027		112,484		664,017
13E Facility and Prog. Equip.Expenses 301, 390		285						285
14E Facility & Prog. Equip. Depreciation 301		86,200		6,724				79,476
15E Facility Operation/Maint./Furn.390		75,961		5,816				70,145
16E Facility General Liability Insurance 390		19,475		2,855		318		16,302
17E **Total Occupancy**		181,921		15,395		318		166,208
18E Direct Care Consultant 201								
19E Temporary Help 202								
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22E Staff Training 204		1,812		807				1,005
23E Staff Mileage / Travel 205		838		333				505
24E Meals 207		36,798		1,000		13,352		22,446
25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26E Vehicle Expenses 208								
27E Vehicle Depreciation 208								
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32E Other Commercial Prod. & Svs. 214								
33E Program Supplies & Materials 215		61,282		XXXXXXXXXX		XXXXXXXXXX		61,282
34E Non Charitable Expenses								
35E Other Expense								
36E **Total Other Program Expense**		100,730		2,140		13,352		85,238
37E Management Fees 410								XXXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39E Legal Fees 410								XXXXXXXXXX
40E Audit Fees 410		14,739		14,739				XXXXXXXXXX
41E Management Consultant 410								XXXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		103,885		40,929		21,279		41,677
43E Leased Office/Program Office Equip.410,390		1,576		77		38		1,461
44E Office Equipment Depreciation 410								
45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXXX
48E Program Support 216				XXXXXXXXXX				
49E Professional Insurance 410								
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		120,200		55,745		21,317		43,138
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(109,307)		14,574		94,733
53E **Total Reimbursable & Fundraising Expense**		1,215,379				162,045		1,053,334
54E Direct State/Federal Non-Reimbursable Expense		333,849		11,190		XXXXXXXXXX		322,659
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		(11,190)		1,155		10,035
56E **TOTAL EXPENSE = 56R**		1,549,228				163,200		1,386,028

COMPENSATION DISCLOSURE *Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.*

Name & Title	Reporting Entity Compensation Salary	Reporting Entity Compensation Other	Compensation from Other Entities Salary	Compensation from Other Entities Other
1C Robert Monahan, Director of Operations	81,010	$ 13,539		
2C Ann D'Auria, Adult Education Director	55,309			
3C Jean Sullivan, SND, Director Child Care Program	40,408	$ 402		
4C Louise Kearns, SND, Director Adult Program	40,408	$ 402		
5C				

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue 265,903	(1,354,165)		(1,715,318)	

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

NON-REIMBURSABLE EXPENSE DETAIL *Note to Readers*: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

	Expense
1N Direct Employee Compensation & Related Exp.	XXXXXXXXXX
2N Direct Occupancy	150,000 XXXXXXXXXX 150,000
3N Direct Other Program/Operating	172,659 XXXXXXXXXX 172,659
4N Direct Subcontract Expense	XXXXXXXXXX
5N Direct Administrative Expense	XXXXXXXXXX
6N Direct Other Expense	11,190 11,190 XXXXXXXXXX
7N Direct Depreciation	XXXXXXXXXX
8N Total Direct Non-Reimbursable (must tie to 54E)	333,849 11,190 XXXXXXXXXX 322,659
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	332,694 XXXXXXXXXX 332,694
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	1,310,978 148,015 XXXXXXXXXX 1,162,963
11N Capital Budget Revenue Adjustments	XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(978,284) (148,015) XXXXXXXXXX (830,269)

Description of Admin (M&G) Direct Non-Reimbursable Exp. Bad debt expense $11,190

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010 **FEIN:** 113692512

UFR Program Number: 1 **Program Name:** Child Development **Description:** Education Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 133 Dorchester Street (Number/Street) South Boston (City) MA (State) 02127 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

***Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 1820	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S	Program Director (UFR Title 102)	0.75	30,306	1E	**Total Direct Program Staff = 39S**	7.50	219,413	218,517	0.4 %
2R	Gov. In-Kind/Capital Budget	92,302	2S	Program Function Manager (UFR Title 101)			2E	Chief Executive Officer				
3R	Private IN-Kind	33,769	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**	126,071	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support				
5R	Mass Gov. Grant		5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		6S	Physician Asst. (UFR Title 106)			6E	**Total Admin Employee**				
7R	**Total Grants**		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S	R.N. - Non Masters (UFR Title 108)			8E	**Total FTE/Salary/Wages**	7.50	219,413		
9R	Dept.of Developmental Services(DDS/DMR)		9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		17,402		
10R	Dept. of Public Health (DPH)		10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		42,749		
11R	Dept.of Children and Families (DCF/DSS)		11S	Occupational Therapist (UFR Title 111)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S	Physical Therapist (UFR Title 112)			12E	**Total Employee Compensation & Rel. Exp.**		279,564	273,222	2.3 %
13R	Dept. of Youth Services (DYS)		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E	Facility and Prog. Equip.Expenses 301,390				
14R	Health Care Fin & Policy (HCF)-Contract		14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		46,370		
15R	Health Care Fin & Policy (HCF)-UCP		15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		33,689		
16R	MA. Comm. For the Blind (MCB)		16S	Teacher (UFR Title 116)			16E	Facility General Liability Insurance 390		9,445		
17R	MA. Comm. for Deaf & H H (MCD)		17S	Day Care Director (UFR Title 117)			17E	**Total Occupancy**		89,504	90,916	-1.6 %
18R	MA. Rehabilitation Commission (MRC)		18S	Day Care Lead Teacher (UFR Title 118)	3.52	111,741	18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)		19S	Day Care Teacher (UFR Title 119)	2.67	63,937	19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher	14,832	21S	Psychologist - Doctorate (UFR Title 122)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			22E	Staff Training 204		508		
23R	Dept. of Elementary & Secondary Educ. (DOE	38,502	23S	Social Worker - L.I.C.S.W. (UFR Title 124)			23E	Staff Mileage / Travel 205				
24R	Parole Board (PAR)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207				
25R	Veteran's Services (VET)		25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCD)		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		18,211		
34R	Medicaid - Direct Payments		34S	Direct Care / Prog. Staff I (UFR Title 136)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			35E	Other Expense				
36R	Medicare		36S	Maintainence, House/Groundskeeping, Cook 138			36E	**Total Other Program Expense**		18,719	144,664	-87.1 %
37R	Mass. Govt. Client Stipends		37S	Direct Care / Driver Staff (UFR Title 138)	0.56	13,429	42E	Other Professional Fees & Other Admin. Exp. 410		10,700		
38R	Client Resources		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390		487		
39R	Mass. spon.client SF/3rd Pty offsets		39S	**Total Direct Program Staff = 1E**	7.50	219,413	44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets						48E	Program Support 216				
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets						50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	53,334					51E	**Total Direct Administrative Expense**		11,187		%
44R	Federated Fundraising						52E	Admin (M&G) Reporting Center Allocation		39,428		%
45R	Commercial Activities						53E	**Total Reimbursable Expense**		438,402	508,802	-13.8 %
46R	Non-Charitable Revenue						54E	Direct State/Federal Non-Reimbursable Expense		126,071		%
47R	Investment Revenue						55E	Allocation of State/Fed Non-Reimbursable Expense		4,113		
48R	Other Revenue						56E	**TOTAL EXPENSE**		568,586	508,802	11.8 %
49R	Allocated Admin (M&G) Revenue	389,181					57E	**TOTAL REVENUE = 53R**		568,586		%
50R	Released Net Assets-Program						58E	**OPERATING RESULTS**		(0)	(508,802)	
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	568,586										

SERVICE STATISTICS

1SS **Enter defined unit of service:** Days

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	41	2,680
4SS	Privately sponsored clients:		
5SS	Free Care clients:		
6SS	**Total:**	41	2,680

OSD's Program Performance Report (D-1 Internet filing system) suspended for FY '08 filings. 7SS

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C				X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy	92,302	Donated rent
3N	Direct Other Program/Operating	33,769	Donated supplies
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	126,071	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	130,184	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	515,252	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(385,068)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010 **FEIN:** 113692512

UFR Program Number: 2 **Program Name:** Family Support Services **Description:** Counseling and Education

Catalog of Federal Domestic Assistance #: 93.667 B

http://www.cfda.gov/default.htm

***Program Type:** 23 **Program Address:** 133 Dorchester Street (Number/Street) South Boston (City) MA (State) 02127 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

***Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	11,548
3R	Private IN-Kind	138,890
4R	**Total Contribution and In-Kind**	150,438
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	49,996
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	49,996
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	305,682
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	506,116

	STAFFING_# hours/yr = 1.00 FTE:	1820	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		0.96	38,792
2S	Program Function Manager (UFR Title 101)			
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)		0.88	39,268
19S	Day Care Teacher (UFR Title 119)		0.86	29,251
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)			
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)		0.60	14,060
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		3.30	121,371

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Hours
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	148	3,648
4SS	Privately sponsored clients:		
5SS	Free Care clients:		
6SS	**Total:**	148	3,648
7SS	suspended for FY '08 filings.		

OSD's Program Performance Report (D-1 Internet filing system)

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	3.30	121,371	195,929	-38.1 %
2E	Chief Executive Officer	0.20	16,202		
3E	Chief Financial Officer				
4E	Accting/Clerical Support	0.93	37,962		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**	1.13	54,164		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.43	175,535		
9E	Payroll Taxes 150		13,059		
10E	Fringe Benefits 151		20,281		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		208,875	244,979	-14.7 %
13E	Facility and Prog. Equip.Expenses 301,390		285		
14E	Facility & Prog. Equip. Depreciation 301		16,553		
15E	Facility Operation/Maint./Furn.390		21,594		
16E	Facility General Liability Insurance 390		3,696		
17E	**Total Occupancy**		42,128	81,518	-48.3 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		505		
24E	Meals 207		22,446		
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		24,734		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		47,685	129,710	-63.2 %
42E	Other Professional Fees & Other Admin. Exp. 410		21,159		
43E	Leased Office/Program Office Equip.410,390		487		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		21,646		%
52E	Admin (M&G) Reporting Center Allocation		31,657		%
53E	**Total Reimbursable Expense**		351,991	456,207	-22.8 %
54E	Direct State/Federal Non-Reimbursable Expense		150,438		%
55E	Allocation of State/Fed Non-Reimbursable Expense		3,687		%
56E	**TOTAL EXPENSE**		506,116	456,207	10.9 %
57E	**TOTAL REVENUE = 53R**		506,116		%
58E	**OPERATING RESULTS**		0	(456,207)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (361,153)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DSS	00061020255	FBSC	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy	11,548	Donated rent
3N	Direct Other Program/Operating	138,890	Donated supplies
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	150,438	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	154,125	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	456,120	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(301,995)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010 **FEIN:** 113692512

UFR Program Number: 3 **Program Name:** Adult Education **Description:** Education Services

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 133 Dorchester Street (Number/Street) South Boston (City) MA (State) 02127 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

***Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	23,075
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	23,075
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE	106,735
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	106,735
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	143,181
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	272,991

	STAFFING_# hours/yr = 1.00 FTE:	1820	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		0.29	11,718
2S	Program Function Manager (UFR Title 101)			
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)		1.82	76,535
19S	Day Care Teacher (UFR Title 119)		0.86	28,983
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)			
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		2.97	117,236

SERVICE STATISTICS

1SS **Enter defined unit of service:** Hours

2SS **Enter total unit capacity:**

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	41	3,484
4SS	Privately sponsored clients:		
5SS	Free Care clients:		
6SS	**Total:**	41	3,484
7SS	suspended for FY '08 filings.		

OSD's Program Performance Report (D-1 Internet filing system)

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	2.97	117,236	103,523	13.2 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	2.97	117,236		
9E	Payroll Taxes 150		15,059		
10E	Fringe Benefits 151		29,689		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		161,984	129,440	25.1 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		16,553		
15E	Facility Operation/Maint./Furn.390		14,862		
16E	Facility General Liability Insurance 390		3,129		
17E	**Total Occupancy**		34,544	43,072	-19.8 %
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		497		
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		18,337		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		18,834	68,535	-72.5 %
42E	Other Professional Fees & Other Admin. Exp. 410		9,818		
43E	Leased Office/Program Office Equip.410,390		487		
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		10,305		%
52E	Admin (M&G) Reporting Center Allocation		22,301		%
53E	**Total Reimbursable Expense**		247,968	241,047	2.9 %
54E	Direct State/Federal Non-Reimbursable Expense		23,075		%
55E	Allocation of State/Fed Non-Reimbursable Expense		1,948		%
56E	**TOTAL EXPENSE**		272,991	241,047	13.3 %
57E	**TOTAL REVENUE = 53R**		272,991		%
58E	**OPERATING RESULTS**		(0)	(241,047)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C				X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy	23,075	Donated rent
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	23,075	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	25,023	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	166,256	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(141,233)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010 **FEIN:** 113692512

UFR Program Number: 4 **Program Name:** Adult Services **Description:** Counseling

Catalog of Federal Domestic Assistance #: 93.667 B

http://www.cfda.gov/default.htm

***Program Type:** 27 **Program Address:** 133 Dorchester Street (Number/Street) South Boston (City) MA (State) 02127 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

***Note to Readers:** This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.*

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	23,075
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	23,075
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	13,000
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	13,000
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	2,260
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	38,335

	STAFFING_# hours/yr = 1.00 FTE:	1820	FTE	Salary/Wage
0S				
1S	Program Director (UFR Title 102)			
2S	Program Function Manager (UFR Title 101)			
3S	Asst. Program Director (UFR Title 103)			
4S	Supervising Professional (UFR Title 104)			
5S	Physician & Psychiatrist (UFR Title 105 & 121)			
6S	Physician Asst. (UFR Title 106)			
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			
8S	R.N. - Non Masters (UFR Title 108)			
9S	L.P.N. (UFR Title 109)			
10S	Pharmacist (UFR Title 110)			
11S	Occupational Therapist (UFR Title 111)			
12S	Physical Therapist (UFR Title 112)			
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			
14S	Dietician / Nutritionist (UFR Title 114)			
15S	Spec. Education Teacher (UFR Title 115)			
16S	Teacher (UFR Title 116)			
17S	Day Care Director (UFR Title 117)			
18S	Day Care Lead Teacher (UFR Title 118)		0.30	10,835
19S	Day Care Teacher (UFR Title 119)			
20S	Day Care Asst. Teacher / Aide (UFR Title 120)			
21S	Psychologist - Doctorate (UFR Title 122)			
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			
23S	Social Worker - L.I.C.S.W. (UFR Title 124)			
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			
25S	Licensed Counselor (UFR Title 127)			
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			
28S	Counselor (UFR Title 130)			
29S	Case Worker / Manager - Masters (UFR Title 131)			
30S	Case Worker / Manager (UFR Title 132)			
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			
32S	Direct Care / Prog. Staff III (UFR Title 134)			
33S	Direct Care / Prog. Staff II (UFR Title 135)			
34S	Direct Care / Prog. Staff I (UFR Title 136)			
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			
36S	Maintainence, House/Groundskeeping, Cook 138			
37S	Direct Care / Driver Staff (UFR Title 138)			
38S	Direct Care Overtime, Shift Differential and Relief		XXXXXX	
39S	**Total Direct Program Staff = 1E**		0.30	10,835

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Hours
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	Publicly sponsored clients:	41	3,484
4SS	Privately sponsored clients:		
5SS	Free Care clients:		
6SS	**Total:**	41	3,484
7SS	suspended for FY '08 filings.		

OSD's Program Performance Report (D-1 Internet filing system)

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.30	10,835	15,274	-29.1 %
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.30	10,835		
9E	Payroll Taxes 150		879		
10E	Fringe Benefits 151		1,880		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		13,594	19,098	-28.8 %
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390		32		
17E	**Total Occupancy**		32		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**				%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**				%
52E	Admin (M&G) Reporting Center Allocation		1,347		%
53E	**Total Reimbursable Expense**		14,973	19,098	-21.6 %
54E	Direct State/Federal Non-Reimbursable Expense		23,075		%
55E	Allocation of State/Fed Non-Reimbursable Expense		287		%
56E	**TOTAL EXPENSE**		38,335	19,098	100.7 %
57E	**TOTAL REVENUE = 53R**		38,335		%
58E	**OPERATING RESULTS**		0	(19,098)	
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C				X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy	23,075	Donated rent
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)	23,075	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	23,362	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	25,335	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(1,973)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

JULIE'S FAMILY LEARNING PROGRAM, INC.
FEIN: 11-3692512
Schedule C - UFR Addendum
June 30, 2010

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

Total Admin (M&G)		
Professional/Consulting fees	$	21,248
Computer system service contract		8,236
Computer software		3,636
Telephone		2,465
Donations		1,720
Office supplies		1,453
Interest		534
Postage and shipping		414
Payroll services		353
Telecommunications		336
License and permit fees		250
Computer supplies		107
Dues and subscriptions		100
Service charges and fees		77
	$	40,929
Total Fundraising		
Professional/Consulting fees	$	5,120
Copying and printing		4,864
Postage and shipping		2,621
Advertising		2,590
Office supplies		1,715
Payroll services		1,427
Fundraising event expense		1,378
Dues and subscriptions		574
Service charges and fees		466
Miscellaneous		251
Telecommunications		136
Computer software		54
Admission fees		44
Computer supplies		22
Interest		17
	$	21,279
Total Program		
Professional/Consulting fees	$	24,552
Payroll services		6,873
Interest		6,640
License and permit fees		1,945
Service charges and fees		1,016
Donations		651
	$	41,677

Acknowledgement of the Board of Directors

June 30, 2010

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

We, the Board of Directors of Julie's Family Learning Program, Inc. met on November 4, 2010 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, 2010.

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, 2010.

Signatory for the Board of Directors

Chair, Finance Committee

Title