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2012
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032633

THE GAVIN FOUNDATION, INC.

Uniform Financial Statements

June 30, 2012

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2012
AUDIT

THE GAVIN FOUNDATION, INC.

Index

June 30, 2012

Independent Auditors' Report

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*

Financial Statements:

Statement of Financial Position as of June 30, 2012
with Comparative Totals as of June 30, 2011

Statement of Activities for the Year Ended June 30, 2012
with Comparative Totals for the Year Ended June 30, 2011

Statement of Cash Flows for the Year Ended June 30, 2012

Statement of Functional Expenses for the Year Ended June 30, 2012

Notes to Financial Statements

Schedule of Findings and Responses

Supplemental Information Required by the Operational Services Division:

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

UFR Cover Page for the Year Ended June 30, 2012

Organization Supplemental Information - Schedule A
for the Year Ended June 30, 2012

Program Supplemental Information - Schedule B
for the Year Ended June 30, 2012

UFR Addendum - Schedule C

Acknowledgement of the Board of Directors

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Kevin P. Martin & Associates, P.C.

ASSURANCE · TAX · RISK MANAGEMENT · IT ADVISORY

2012
Audit

Independent Auditors' Report

To the Board of Directors of
The Gavin Foundation, Inc.

We have audited the accompanying statement of financial position of The Gavin Foundation, Inc. (a nonprofit organization), (the Agency), as of June 30, 2012, 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 2011 financial statements and, in our report dated November 14, 2011, 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 also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and 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, 2012, 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.

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In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2012, 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
December 27, 2012

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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
The Gavin Foundation, Inc.

We have audited the financial statements of The Gavin Foundation, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2012, and have issued our report thereon dated December 27, 2012. 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

Management of the Agency is responsible for establishing and maintaining effective 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.

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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 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.



Braintree, Massachusetts
December 27, 2012

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ORGANIZATION : The Gavin Foundation, Inc.

FEIN: 043220123

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2012

WITH COMPARATIVE TOTALS AS OF

06/30/2011

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	163,823				163,823	601,749
2 Accounts Receivable, Program Services	329,912				329,912	185,052
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	329,912				329,912	185,052
5 Contributions Receivable						
6 Notes Receivable						
7 Prepaid Expenses	39,255				39,255	9,309
8 Other Accounts Receivable	519				519	22,335
9 Other Current Assets						
10 Short-Term Investments	490,820				490,820	530
11 TOTAL CURRENT ASSETS	1,024,329				1,024,329	818,975
12 Land, Buildings, and Equipment		1,342,230			1,342,230	1,279,268
13 Accumulated Depreciation		(1,165,762)			(1,165,762)	(1,122,875)
14 Net Land, Buildings and Equipment		176,468			176,468	156,393
15 Long-Term Investments						
16 Other Assets	13,000				13,000	13,000
17 Due From Other Funds						
18 TOTAL ASSETS	1,037,329	176,468			1,213,797	988,368
LIABILITIES AND NET ASSETS						
19 Accounts Payable	32,412				32,412	8,899
20 Subcontract Payable						
21 Accrued Expenses	95,080				95,080	76,657
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue						
25 Other Current Liabilities	10,015				10,015	
26 TOTAL CURRENT LIABILITIES	137,507				137,507	85,556
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	137,507				137,507	85,556
NET ASSETS						
31 Unrestricted	892,322	176,468			1,068,790	902,812
32 Temporarily Restricted	7,500				7,500	
33 Permanently Restricted						
34 TOTAL NET ASSETS	899,822	176,468			1,076,290	902,812
35 TOTAL LIABILITIES AND NET ASSETS	1,037,329	176,468			1,213,797	988,368

See Accompanying Notes to the Financial Statements

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ORGANIZATION : The Gavin Foundation, Inc.

FEIN: 043220123

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED		06/30/2012 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED			06/30/2011
	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	138,828	7,500		146,328	239,550
2 In-Kind Contributions	99,530			99,530	95,854
3 Grants					
4 Program Service Fees	3,471,954			3,471,954	2,801,253
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	2,561			2,561	2,744
7 Revenue from Commercial Products & Services	15,833			15,833	22,783
8 Other	107,184			107,184	57,472
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions					
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	3,835,890	7,500		3,843,390	3,219,856
EXPENSES AND LOSSES					
14 Administration (Management & General)	109,028			109,028	144,531
15 Fundraising					
16 Total Program Services	3,580,884			3,580,884	3,085,020
17 TOTAL EXPENSES	3,669,912			3,669,912	3,229,551
18 Losses					
19 TOTAL EXPENSES AND LOSSES	3,669,912			3,669,912	3,229,551
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	165,978	7,500		173,478	(8,895)
25 NET ASSETS AT BEGINNING OF YEAR	902,812			902,812	912,707
26 NET ASSETS AT END OF YEAR	1,068,790	7,500		1,076,290	902,812

See Accompanying Notes to Financial Statements

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ORGANIZATION : The Gavin Foundation, Inc.

FEIN: 043220123

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2012

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	173,478
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	42,887
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(123,044)
5 Increase/Decrease in Prepaid Expenses	(29,946)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	12,615
8 Increase/Decrease in Accrued Expenses	18,423
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	(610)
13 Other Cash Used in/Provided by Operating Activities	
14 Net Cash Provided by/(used in) Operating Activities	93,803
 Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(42,049)
17 Proceeds from Sale(s) of Investments	27,107
18 Purchase(s) of Investments	(516,787)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(531,729)
 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/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

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ORGANIZATION : The Gavin Foundation, Inc.

FEIN: 043220123

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2012

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(437,926)</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>601,749</u>
33	Cash and Cash Equivalents at End of Year	<u><u>163,823</u></u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u> </u>
35	Cash Paid During the Year for Taxes/Other	<u> </u>

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	<u> </u>
37	Other Noncash Investing and Financing Activities	<u> </u>
38	Fixed asset additions included in accounts payable	<u> 20,913</u>
39		<u> </u>
40		<u> </u>

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Gavin Foundation, Inc. FEIN: 043220123

Statement of Functional Expenses for the Year Ended: 06/30/2012

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	2,480,858	12,941		2,467,917
2. Occupancy	523,364	13,985		509,379
3. Other Program / Operating Expense	501,761	8,451		493,310
4. Subcontract Expense				
5. Direct Administrative Expense	99,977	61,686		38,291
6. Other Expenses	21,065	10,965		10,100
7. Depreciation of Buildings and Equipment	42,887	1,000		41,887
8. TOTAL EXPENSES	3,669,912	109,028		3,560,884

See Accompanying Notes to Financial Statements

ORGANIZATION : The Gavin Foundation, Inc. FEIN: 043220123

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>6</u>	<u>6A</u>	<u>32</u>
1. Employee Compensation & Related Expenses	<u>547,814</u>		<u>874,184</u>	<u>92,176</u>	<u>316,149</u>
2. Occupancy	<u>86,056</u>	<u>37,305</u>	<u>216,342</u>	<u>29,225</u>	<u>47,526</u>
3. Other Program / Operating Expense	<u>86,350</u>	<u>469</u>	<u>150,072</u>	<u>12,000</u>	<u>19,188</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>19,320</u>		<u>8,375</u>	<u>678</u>	<u>2,356</u>
6. Other Expenses	<u>5,998</u>		<u>3,433</u>		
7. Depreciation of Buildings and Equipment	<u>30,327</u>		<u>10,598</u>		<u>697</u>
8. TOTAL EXPENSES	<u>775,865</u>	<u>37,774</u>	<u>1,263,004</u>	<u>134,079</u>	<u>385,916</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : The Gavin Foundation, Inc. FEIN: 043220123

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>7</u>				
1. Employee Compensation & Related Expenses	<u>637,594</u>				
2. Occupancy	<u>92,925</u>				
3. Other Program / Operating Expense	<u>225,231</u>				
4. Subcontract Expense					
5. Direct Administrative Expense	<u>7,562</u>				
6. Other Expenses	<u>669</u>				
7. Depreciation of Buildings and Equipment	<u>265</u>				
8. TOTAL EXPENSES	<u>964,246</u>				

See Accompanying Notes to Financial Statements

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(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 are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The Gavin Foundation, Inc. (the Agency) provides housing, counseling and support services for alcoholics and recovering alcoholics located in the South Boston area of Massachusetts and surrounding communities.

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

Cushing House - The Cushing House provides a stabilizing transitional care residence for substance abusing young men and women who are unable to be served in a less restrictive facility. Residents have evidence of difficulty with transitional institutions and/or some experience with the court, social service or youth services system. The program has been designed using the concepts of self-help, goal orientation, peer support, mentoring and group work in conjunction with clinical services. The Cushing House program accounted for approximately 39% of total program expenditures.

Center for Recovery Services - The Center for Recovery Services program offers assessment and individual and group treatment for individuals struggling with substance use, abuse and addiction. Services are provided by licensed clinicians and include: assessment, counseling, relapse prevention, case management, anger management and enhanced Structured Outpatient Addiction Program for youth ages 16 to 20. The Center for Recovery Services Program is licensed as an outpatient program by the Bureau of Substance Abuse Services, Department of Mental Health. The Agency is also an approved provider of behavioral health services by the Massachusetts Behavioral Health Partnership. The Agency is also approved to provide access to treatment and recovery services for individuals involved with the criminal justice system and affected by substance use. The Center for Recovery Services program accounted for 27% of total program expenditures.

Gavin House - The Gavin House is an intensive substance abuse recovery home program which provides individual and group counseling, advocacy, vocational and educational services, medical consultation and substance abuse education to individuals in Boston and the surrounding communities who have recently achieved sobriety and require rehabilitative services to strengthen and maintain their sobriety. A substantial amount of the revenue of this program is derived from services delivered to the Commonwealth of Massachusetts through the Department of Public Health. The Gavin House is located in South Boston, Massachusetts. The Gavin House program accounts for approximately 22% of total program expenditures.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Total Immersion - Total Immersion Program (TIP) provides effective intervention and sanction for high risk offenders whose background shows a history of violence and abusive use of alcohol; provides an alternative treatment program that is both restrictive and rehabilitative which will assist the court in its disposition of violent offender cases; provides work on a collaborative basis with the Probation Department of South Boston District Court to maximize the safety of the victim, family and/or children by closely monitoring the supervision and rehabilitative plan designed for the high risk offender; provides services for male and female defendants that have been arraigned for crimes against an individual in which alcohol and drug abuse are considered factors, which begins with referrals from the court and probation department, involving a structured comprehensive assessment; provides training of probation officers, correction officers, substance abuse counselors and any jurisdiction interested in replicating the program. TIP accounted for approximately 11% of total program expenditures.

Graduate Center - The Graduate Center program provides residence to graduates of the Gavin House. Substantially all of the revenue of this program is derived from client resources. These services are provided in South Boston, Massachusetts. The Graduate Center program accounts for approximately 1% of total program expenditures.

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating and non-operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts. Investment income, realized and unrealized gains and losses on investments, net of related management fees are reported as non-operating revenue because such assets are managed for long-term stabilization of the Agency's activities.

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

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(c) 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, 2012, 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, 2012, the Agency does not believe its financial statements include any uncertain tax positions. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense.

Generally, the Agency's information returns remain open for federal income tax examination for three years from the filing date. No notices have been received from either the Internal Revenue Service or Commonwealth of Massachusetts addressing any subsequent year.

(d) 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 (permanently restricted, temporarily restricted and unrestricted) 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 revenue.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(e) 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 and financial institutions located in Massachusetts. The Agency did not maintain interest bearing cash and deposit balances in excess of FDIC limits in any financial institutions as of June 30, 2012.

(f) Current Operations 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.

(g) 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, 2012, management has determined any allowance would be immaterial.

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

The Agency has no policies requiring collateral or other security to secure the accounts receivable. As of June 30, 2012, 80% of the Agency's trade receivables were due from governmental agencies and 20% from foundations and individuals.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(h) Revenue Recognition

The Agency earns revenue as follows:

Program Service Fees - Program service fee revenue is earned and recognized by the Agency when units or services are provided and billed under various agreements funded primarily by governmental agencies. All 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.

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 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 John Dorsey Jack Leary Open Golf event. Revenue derived from this event, net of expenses, totaled approximately \$9,000.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2012, the Agency derived approximately 61% of its total revenue from governmental agencies, 33% from foundations and individuals and 6% from client resources. All revenue is recorded at the estimated net realizable amounts.

(i) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement 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. Administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

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

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(j) Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2012.

(k) Donated Items

The fair value of donated facilities, utilities and program supplies was \$63,556, \$22,116 and \$13,858, respectively, for the year ended June 30, 2012. Amounts are reflected as revenue from contributions and are included with program expenses in the accompanying financial statements and are recorded at the estimated fair value at the date of receipt.

(l) 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.

(m) Subsequent Events

The Agency has performed an evaluation of subsequent events through December 27, 2012, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2012 that required recognition or disclosure in these financial statements.

(n) Fair Value Measurements

Recurring 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 GAAP.

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

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(n) Fair Value Measurements - continued

Recurring Measurements - continued

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 asset includes the fair value of contributed services and property. 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 and non-financial assets measured at fair value on a recurring basis as of June 30, 2012.

	Fair Value Measurements on a Recurring Basis as of June 30, 2012			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments	\$ <u>490,820</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>490,820</u>

Based on the analysis of the nature and risks of its investments, the Agency has determined that presenting them as a single class in the above table is appropriate.

The Agency's policy is to recognize transfers into and out of levels as of the date an event or change in circumstance causes the transfer. There were no transfers between levels during the year ended June 30, 2012.

Non-recurring Measurements

The Agency is also required to apply the provisions of GAAP to fair value measurements for non-financial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Agency has no non-financial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2012.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(n) Fair Value Measurements - continued

Financial Instruments

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

(o) Fixed Assets and Depreciation

Land, buildings, building improvements, leasehold improvements, equipment, furniture and fixtures and automobiles 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:

Buildings	40 years
Building improvements	5-20 years
Leasehold improvements	5 years
Equipment	3-10 years
Furniture and fixtures	3-20 years
Automobiles	5 years

The Agency reviews its investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flow expected to be generated by the property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the real estate exceeds the fair value of such property. There were no impairment losses recognized in 2012.

(p) 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 30% for the year ended June 30, 2012. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(q) Investments

The Agency carries investments in marketable securities with readily determinable values at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

(r) Special Events

The Agency has determined that special events are incidental to its operations and therefore has reported the gross special event revenue net of direct costs of benefit to the donors.

(s) Summarized Financial Information for 2011

The financial statements include certain prior year summarized comparative information in total but not by net asset class. In addition, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2011. 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, 2011, from which the summarized information is derived.

(2) Investments

Investments are comprised of the following as of June 30, 2012:

	Fair Value
Debt securities - fixed income	\$ 322,446
Marketable equity securities	164,937
Other	<u>3,437</u>
Total	\$ <u>490,820</u>

Investment return consisted of the following for the year ended June 30, 2012:

Interest and dividends, net of management fees	\$ 135
Net realized and unrealized gains	<u>610</u>
Total gain on investments	\$ <u>745</u>

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(2) Investments - continued

The marketable equity securities and corporate fixed income debt securities primarily consist of common stock and bonds, respectively, of companies traded on the New York Stock Exchange. Management fees were \$905 for the year ended June 30, 2012

(3) Property and Equipment

Property and equipment consists of the following as of June 30, 2012:

Land	\$ 7,000
Buildings	106,122
Building improvements	287,353
Leasehold improvements	596,869
Equipment	69,790
Furniture and fixtures	188,981
Automobiles	<u>86,115</u>
	\$ <u>1,342,230</u>

Depreciation amounted to \$42,887 for the year ended June 30, 2012.

(4) Operating Lease Commitments

The Agency occupies program space under non-cancelable, operating lease agreements with various expiration dates, inclusive of options to renew through 2013. The Agency is also liable for certain real estate tax increases and operating cost adjustments under the office lease terms. Several leases contain escalation clauses. Rent expense is being recorded on the straight-line basis by using the total amount of payments due over the extended life of the lease. Upon entering into these lease agreements, the Agency paid security deposits totaling \$13,000, which are included in other assets in the statement of financial position.

The Agency also leases storage space at \$193 a month.

The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

2013	\$ 101,895
2014	8,775

Lease expense for the year ended June 30, 2012 was \$212,455.

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(5) Employee Benefits

The Agency has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 403(b)(7) of the IRC for the benefit of eligible employees. Salaried employees with 1,000 hours or more of service during any consecutive 12-month period commencing with date of employment, or anniversary date, are eligible to participate in this plan. Under the plan, benefit eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account. The Agency's contributions under this plan amounted to \$23,091 for the year ended June 30, 2012.

(6) 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. Donor restrictions limit the use of the resources within the particular purposes. As of June 30, 2012, all temporarily restricted net assets are restricted for strategic planning efforts.

(7) Commitments and Contingencies

The Agency receives a portion of its funding from governmental agencies. 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:

- Substance Abuse and Mental Health Service Administration
- Massachusetts Department of Public Health
- Massachusetts Operational Services Division
- Massachusetts Department of Correction
- Massachusetts Parole Board
- City of Boston

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THE GAVIN FOUNDATION, INC.

Notes to Financial Statements

June 30, 2012

(7) Commitments and Contingencies - continued

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) 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:

	<u>Amount</u>	<u>Percent</u>
Cumulative Deficit, June 30, 2011	\$ (1,048,790)	
2012 Surplus	<u>10,703</u>	0.44%
Cumulative Deficit, June 30, 2012	\$ <u>(1,038,087)</u>	

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THE GAVIN FOUNDATION, INC.

Schedule of Findings and Responses

June 30, 2012

(1) Financial Statement Findings

No significant deficiencies or material weaknesses reported.

(2) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

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**Supplemental Information Required
by the Operational Services Division**

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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
The Gavin Foundation, Inc.

We have audited the financial statements of The Gavin Foundation, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements of the Agency 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 is presented solely for the purpose 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 express no opinion on it.

A handwritten signature in black ink that reads "Kevin P. Martin & Associates, P.C.".

Braintree, Massachusetts
December 27, 2012

AN INDEPENDENT
MEMBER OF
B K R
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10 Forbes Road, Braintree, Massachusetts 02184
781-380-3520 | Info@kpm-us.com | www.kpm-us.com

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ORGANIZATION: The Gavin Foundation, Inc.				ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited				FY END: 06/30/2012		FEIN: 043220123	
REVENUE	Total Organization		Fund Raising		Total All Prog		EXPENSE		Total All Programs		
	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	
1R Contributions, Gfts, Legacies, Bequests	138,878	61,348			77,480		1E Total Direct Prog. Staff FTE/Exp 101-138	53.68	1,886,561	53.68	1,886,561
2R Gov. In-Kind/Capital Budget							2E Chief Executive Officer - FTE/Exp.	1.00	117,801	0.93	109,556
3R Private In-Kind	99,530				99,530		3E Chief Financial Officer - FTE/Exp.	0.88	60,654	0.84	58,068
4R Total Contributions and In-Kind	238,358	61,348			177,010		4E Accounting/Support FTE/Expense	0.21	7,692	0.21	7,692
5R Mass Gov. Grant							5E Admin Main/House-Gm/skipping FTE/Exp				
6R Other Grant (exclud. Fed Direct)							6E Total Admin Employee FTE/Expense 410	2.09	186,147	1.98	175,335
7R Total Grants							7E Commercial Products & Svcs/Mktng FTE/Exp				
8R Dept. of Mental Health (DMH)							8E Total FTE Salary/Wages	55.77	2,072,698	56.68	2,061,686
9R Dept. of Developmental Services (DOS/DMR)							9E Payroll Taxes 150		218,443		215,208
10R Dept. of Public Health (DPH)	2,096,055				2,096,055		10E Fringe Benefits 151		272,709		271,547
11R Dept. of Children and Families (DCF/DSS)							11E Accrual Adjustments		(32,997)		(32,824)
12R Dept. of Transitional Assist (DTA/WEL)							12E Total Employee Compensation & Rel. Exp.		2,482,858		2,481,917
13R Dept. of Youth Services (DYS)							13E Facility and Prog. Equip Expenses 301, 390		231,347		229,065
14R Health Care Fin & Policy (HCF)-Contract							14E Facility & Prog. Equip. Depreciation 301		24,286		23,786
15R Health Care Fin & Policy (HCF)-UCP							15E Facility Operation/Maint/Furn.390		178,692		173,200
16R MA, Comm. For the Blind (MCB)							16E Facility General Liability Insurance 390		27,853		24,457
17R MA, Comm. for Deaf & H.H (MCD)							17E Total Occupancy		461,978		448,997
18R MA, Rehabilitation Commission (MRC)							18E Direct Care Consultant 201		33,183		31,965
19R MA, OH. for Refugees & Immigr. (ORI)							19E Temporary Help 202		8,837		8,584
20R Dept. of Early Educ. & Care (EEC)-Contract							20E Clients and Caregivers Reimb./Spendts 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher							21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)	26,625				26,625		22E Staff Training 204		9,495		9,495
23R Dept. of Elementary & Secondary Educ. (DOE)							23E Staff Message/Travel 205		1,344		1,344
24R Parole Board (PAR)	96,919				96,919		24E Meals 207		145,236		145,236
25R Veteran's Services (VET)							25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)							26E Vehicle Expenses 208		26,205		26,205
27R Div. of Housing & Community Develop (OCD)	202,078				202,078		27E Vehicle Depreciation 208		9,651		9,651
28R POS Subcontract							28E Inpatient Medical/Medicines/Pharmacy 209				
29R Other Mass. State Agency POS							29E Personal Allowances 211				
30R Mass State Agency Non - POS	524,440				524,440		30E Provision Maternal Goods/Svs./Benefits 212				
31R Mass. Local Govt./Quasi-Govt. Entities							31E Direct Client Wages 214				
32R Non-Mass. State/Local Government							32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	158,430				158,430		33E Program Supplies & Materials 215		273,603		273,603
34R Medicaid - Direct Payments							34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	55,066				55,066		35E Other Expense		13,212		10,100
36R Medicare							36E Total Other Program Expense		510,766		499,203
37R Mass. Govt. Client Stipends							37E Management Fees 410				
38R Client Resources	90,654				90,654		38E Fundraising Fees 410				
39R Mass. Publicly sponsored client offsets							39E Legal Fees 410		12,231		12,231
40R Other Publicly sponsored client offsets							40E Audit Fees 410		21,000		21,000
41R Private Client Fees (excluding 3rd Pty)	156,274				156,274		41E Management Consultant 410				
42R Private Client 3rd Party/Other offsets	66,513				66,513		42E Other Professional Fees & Other Admn. Expenses 410		46,852		46,852
43R Total Assistance and Fees	3,471,954				3,471,954		43E Leased Office/Program Office Equip 410,390		19,894		19,894
44R Federated Fundraising							44E Office Equipment Depreciation 410		7,032		7,032
45R Commercial Activities	15,833				15,833		45E Admin. Vehicle Expenses 410				
46R Non-Charitable Revenue							46E Admin. Vehicle Depreciation 410				
47R Investment Revenue	2,561	7,548			13		47E Directors & Officers Insurance 410				
48R Other Revenue	107,184	3,939			103,245		48E Program Support 218				
49R Allocated Admin (M&G) Revenue							49E Professional Insurance 410				
50R Released Net Assets-Program							50E Working Capital Interest 410				
51R Released Net Assets-Equipment							51E Total Direct Administrative Expense		107,009		45,232
52R Released Net Assets-Time							52E Admn (M&G) Reporting Center Allocation				
53R TOTAL REVENUE	3,835,890	67,835			3,768,055		53E Total Reimbursable & Fundraising Expense		3,560,611		3,560,611
54R TOTAL EXPENSE - 56E	3,669,912	7,853			3,677,765		54E Direct State/Federal Non-Reimbursable Expense		109,301		101,448
55R OPERATING RESULTS	165,978	58,982			106,996		55E Allocation of State/Fed Non-Reimbursable Expense				
COMPENSATION DISCLOSURE				NON-REIMBURSABLE EXPENSE DETAIL				Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/offices to organization principals. Attach schedule of non-salary items				Reporting Entity Compensation				1N Direct Employee Compensation & Related Exp.			
				Reporting Entity Compensation				2N Direct Occupancy			
				Reporting Entity Compensation				3N Direct Other Program/Operating			
				Reporting Entity Compensation				4N Direct Subcontract Expense			
				Reporting Entity Compensation				5N Direct Administrative Expense			
				Reporting Entity Compensation				6N Direct Other Expense			
				Reporting Entity Compensation				7N Direct Depreciation			
				Reporting Entity Compensation				8N Total Direct Non-Reimbursable (must be to 54E)			
				Reporting Entity Compensation				9N Total Direct and Allocated Non-Reimbursable (54E-55E)			
				Reporting Entity Compensation				10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets			
				Reporting Entity Compensation				11N Capital Budget Revenue Adjustments			
				Reporting Entity Compensation				12N E. Case of Non-Reimb./Fundraising Expense over Offsets			
				Reporting Entity Compensation				Description of Admn (M&G) Direct Non-Reimbursable Exp. \$7,390 donations and 463 parking lines			

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

UFR Program Number: 1 Program Name: Gavin House Description: Alcohol Rehabilitation Catalog of Federal Domestic Assistance #: 8
Program Type: 23 Program Address: 875 East Fort Street South Boston MA 02127 # Weeks operated during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 40.00

Note to Reader: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of a plus sign (+) indicates planned or actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.

Table with columns: REVENUE, Description, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contnb., 2R Gov. In-Kind/Capital Budget, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 7R Total Grants, 8R Dept. of Mental Health, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf & H, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees & Immigr, 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept. of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. for Refugees & Immigr, 27R Div. of Housing & Community Develop, 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass. State Agency Non-POS, 31R Mass. Local Gov./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. Gov. Client Stipends, 38R Client Resources, 39R Mass. spon. client SF/3rd Pfy offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pfy), 42R Private Client 3rd Pfy/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Adm (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = \$7E

SERVICE STATISTICS
Enter defined unit of service: Bed Days
Enter total unit capacity: 12,045
Undup # Clients delivered: 74
service units delivered: 7,660

MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID - 11 Characters UMARS Code
1C DPH MFR339159 3386

NON-REIMBURSABLE EXPENSE DETAIL
Description
1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation
8N Total Direct and Allocated Non-Reimb. (54E+55E)
9N Total Direct and Allocated Non-Reimb. (54E+55E)
10N Eligible Non-Reimbursable Exp. Revenue Offsets
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt.
15DC
25DC
35DC
45DC
55DC
Comm. Of MA Surplus Rev. Retention Share 10,703

POS SUBCONTRACT INFORMATION
State Dept Payer Name Payer's FEIN
1PS
2PS
3PS

PREPARER COMMENTS:

UFR Program Number: 2	Program Name: Graduate Center	Description: Alcohol Rehabilitation	Catalog of Federal Domestic Assistance #: B
Program Type: NA	Program Address: 851 East 70th Street	South Boston MA 02127	http://www.4199.gov/4199/4199.htm
	(Number/Street)	(City) (State) (Zipcode)	# Weeks covered during audit period (e.g., 52) 52.00 # operating hours/week (e.g., 40) 40.00

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 = HCFPI/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib. Gifts, Leg., Bequests, Spec. Ev.	05 STAFFING # hourly/yr = 1,00 FTE: 2000		1E Total Direct Program Staff = 395				
2R Gov. In-Kind/Capital Budget	1S Program Director (UFR Title 102)		2E Chief Executive Officer				
3R Private In-Kind	2S Program Function Manager (UFR Title 101)		3E Chief Financial Officer				
4R Total Contribution and In-Kind	3S Asst. Program Director (UFR Title 103)		4E Accung/Clerical Support				
5R Mass Gov. Grant	4S Supervising Professional (UFR Title 104)		5E Admin Maint/House-Grndskkeeping				
6R Other Grant (exclud. Fed Direct)	5S Physician & Psychiatrist (UFR Title 105 & 121)		6E Total Admin Employee				
7R Total Grants	6S Physician Asst. (UFR Title 106)		7E Commercial products & Svs/Mktng				
8R Dept. of Mental Health (DMH)	7S N. Madole, N.P., Payon N. R.A., R.N. - MA (Title 107)		8E Total FTE Salary/Wages				
9R Dept. of Developmental Services (DDS/DMR)	8S R.N. - Non Masters (UFR Title 108)		9E Payroll Taxes 150				
10R Dept. of Public Health (DPH)	9S P.N. (UFR Title 109)		10E Fringe Benefits 151				
11R Dept. of Children and Families (DCF/DSS)	10S Pharmacist (UFR Title 110)		11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/MEL)	11S Occupational Therapist (UFR Title 111)		12E Total Employee Compensation & Rel. Exp.				
13R Dept. of Youth Services (DYS)	12S Physical Therapist (UFR Title 112)		13E Facility and Prog. Equip Expense 301,390		20,561		
14R Health Care Fin & Policy (HCF)-Contract	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP	14S Dietician / Nutritionist (UFR Title 114)		15E Facility Operation/Maint./Furn 390		17,379		
16R MA. Comm. For the Blind (MGB)	15S Spec. Education Teacher (UFR Title 115)		16E Facility General Liability Insurance 390		4,385		
17R MA. Comm. for Deaf & H H (MCD)	16S Teacher (UFR Title 116)		17E Total Occupancy		37,905	13,600	174.3 %
18R MA. Rehabilitation Commission (MRC)	17S Day Care Director (UFR Title 117)		18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)	18S Day Care Lead Teacher (UFR Title 118)		19E Temporary Help 202				
20R Dept of Early Educ. & Care (EEC)-Contract	19S Day Care Teacher (UFR Title 119)		20E Clients and Caregivers Remo/Stipends 203				
21R Dept of Early Educ. & Care (EEC)-Voucher	20S Day Care Assi. Teacher / Aide (UFR Title 120)		21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)	21S Psychologist - Doctorate (UFR Title 122)		22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	22S Case Worker / Manager - Masters (UFR Title 123)		23E Staff Mileage / Travel 205				
24R Parole Board (PAR)	23S Social Worker - L.I.C.S.W. (UFR Title 124)		24E Meals 207		180		
25R Veterans Services (VET)	24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)	25S Licensed Counselor (UFR Title 127)		26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCD)	26S Cert. Alc. &/or Drug Abuse Counselor (UFR Title 129)		27E Vehicle Depreciation 208				
28R POS Subcontract	27S Cert. Alc. &/or Drug Abuse Counselor (UFR Title 129)		28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS	28S Counselor (UFR Title 130)		29E Client Personal Advances 211				
30R Mass State Agency Non - POS	29S Case Worker / Manager - Masters (UFR Title 131)		30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quest-Govt. Entities	30S Case Worker / Manager (UFR Title 132)		31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	31S Direct Care / Prog. Staff Superv. (UFR Title 133)		32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff III (UFR Title 134)		33E Program Supplies & Materials 215		283		
34R Medicaid - Direct Payments	33S Direct Care / Prog. Staff I (UFR Title 136)		34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	34S Direct Care / Prog. Staff II (UFR Title 135)		35E Other Expense				
36R Medicare	35S Prog. Secretarial / Clerical Staff (UFR Title 137)		36E Total Other Program Expense		49	37,805	-48.8 %
37R Mass. Govt. Client Stipends	36S Maintenance, House/Grndskkeeping, Cook 138		42E Other Professional Fees & Other Adm. Exp. 410				
38R Client Resources	37S Direct Care / Divisor Staff (UFR Title 138)		43E Leased Office/Program Office Equip. 410,390				
39R Mass. spon client SF/3rd Pty offsets	38S Direct Care Overtime, Shift Differential and Relief	XXXX	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets	39S Total Direct Program Staff = 1E		48E Program Support 218				
41R Private Client Fees (excluding 3rd Pty)			49E Professional Insurance 410				
42R Total Assistance and Fees			50E Working Capital Interest 410				
43R Total Assistance and Fees			51E Total Direct Administrative Expense				
44R Fundraised Fundraising			52E Admin (M&G) Reporting Center Allocation		1,108		
45R Commercial Activities			53E Total Reimbursable Expense		38,879	51,505	-24.5 %
46R Non-Charitable Revenue			54E Direct State/Federal Non-Reimbursable Expense				
47R Investment Revenue			55E Allocation of State/Fed Non-Reimbursable Expense				
48R Other Revenue			56E TOTAL EXPENSE		38,879	51,505	-24.5 %
49R Allocated Admin (M&G) Revenue			57E TOTAL REVENUE = 63R		61,970		
50R Released Net Assets-Program			58E OPERATING RESULTS				
51R Released Net Assets-Equipment			59E Preliminary Calculation of Cost Reimb. Excess Rev.		23,091	(51,505)	
52R Released Net Assets-Time							(subject to OSD adjustment)
53R Total Revenue = 67E							

Undup #	# service units	Clients	delivered
45	381	45	381
45	381	45	381

Enter defined unit of service:	Bed Days
155	4015
255	4015

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
15DC		
25DC		
35DC		
45DC		
55DC		

PREPARER COMMENTS:

UFR Program Number: 6 Program Name: Cushing House Description: Youth Residential Services Catalog of Federal Domestic Assistance #: 93.959 B
Program Type code: 21 = SPED, 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodation Rate; 25 = Non-negotiated Accommodation Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable
Program Type: 27 Program Address: 58 Old Colony Ave. South Boston MA 02127 # Weeks operated during audit period (e.g. 57) 52.00 # operating hours/week (e.g. 40) 40.00

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.

Table with columns: REVENUE, Description, FTE, Salary/Wage, EXPENSE - ACTUAL, EXPENSE - PLANNED, Actual, Planned, % Var. Rows include 1R Conting. Gifts, Leg. Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (excl. 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/MEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin. & Policy (HCFP-Contract), 15R Health Care Fin. & Policy (HCFP)-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 Veterans 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 Gov./Quasi-Gov. Entb. 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicaid, 37R Mass. Gov. Client Sponsors, 38R Client Resources, 39R Mass. sponsor SP/3rd Pty offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Adm. (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 67E, 1S3 Enter defined unit of service: Bed Days, 2S5 Enter total unit capacity: 10,950, 3S5 OSD's Program Publicly sponsored clients, 4S5 Performance Report (D-1) Privately sponsored clients, 5S5 Internal filing system Free Care clients, 6S5 suspended for FY '08 Total: 177, 7S5 filings, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 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) 99,530, 9N Total Direct and Allocated Non-Reimb. (54E+55E) 99,530, 10N Eligible Non-Reimbursable Exp. Revenue Offsets 116,458, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets (18,928)

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Am., POS SUBCONTRACT INFORMATION, State Dept., Payer Name, Payer's FEIN. Rows include 1SDC, 3SDC, 4SDC, 5SDC, Comm. Of MA Surplus Rev. Retention Share N/A.

PREPARER COMMENTS:

UFR Program Number: SA Program Name: Cushing House - CSAT Description: Alcohol Rehabilitation Catalog of Federal Domestic Assistance #: B
Program Type: N/A Program Address: 58 Old Colony Ave South Boston MA 02127 # News operated during audit period (e.g. 52) 52.00 # operating hours/week (e.g. 40) 40.00

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.

Table with columns: REVENUE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contnbl. Gifts, 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 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/DWR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/VEL), 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 (MGB), 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 State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Gov./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 offets, 40R Other Publicly sponsored client offets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Adm. (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 67E

SERVICE STATISTICS

Table with columns: Enter defined unit of service, Enter total unit capacity. Rows include 15S, 25S, 35S, 45S, 55S, 65S, 75S.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MWARS Code. Rows include 1C, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

Table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS.

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description. Rows include 1N Direct Employee Compensation & Related Exp, 2N Direct Occupancy, 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), 9N Total Direct and Allocated Non-Reimb. (54E-55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets.

EXPENSE DETAIL

Table with columns: Description. Rows include 1E Total Direct Program Staff = 395, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Acting/Clerical Support, 5E Admin Man/House-Grndskeeping, 6E Total Admin Employee, 7E Commercial products & Svs/Mixing, 8E Total FTE/SA/Supp/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 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, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb/Supends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Meals / 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 Adm. 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, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE = 138,000, 57E TOTAL REVENUE = 67E, 58E OPERATING RESULTS, 59E Preliminary Calculation of Cost Reimb. Excess Rev. (subject to OSD adjustment)

PREPARER COMMENTS:

Subcontracted Direct Care Expense Detail table with columns: Subcontractor Name, FEIN, Expense Amt.

Comm. Of MA Surplus Rev. Retention Share

UFR Program Number: 32 Program Name: TP Description: Community Based Case Management Catalog of Federal Domestic Assistance #: 8
 *Program Type: 27 Program Address: 675 East Fort Street South Boston MA 02127 # Weeks operated during audit period (e.g. 52): 52.00 # Operating hours/week (e.g. 40): 40.00

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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate, 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement, NA = Not Applicable

REVENUE	STAFFING # hours/yr	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contib., Gifts, Leg., Bequests, Spec. Ev.	4,000	15	1.50	56,274	1E Total Direct Program Staff = 385	5.77	214,239	255,000 -16.0 %
2R Gov. In-Kind/Capital Budget		25			2E Chief Executive Officer	0.30	35,340	
3R Private In-Kind		35	0.80	8,145	3E Chief Financial Officer	0.25	13,595	
4R Total Contribution and In-Kind	4,000	45			4E Acting/Clerical Support	0.03	961	
5R Mass Gov. Grant		55			5E Adm. Maint./House-Gm/skipping			
6R Other Grant (excl. Fed. Direct)		65			6E Total Admin Employee	0.53	49,896	
7R Total Grants		75			7E Commercial products & Svcs/Mixing			
8R Dept. of Mental Health (DMH)		85			8E Total FTE/Salary/Wages	5.80	264,135	
9R Dept. of Developmental Services (DDS/DMR)		95			9E Payroll Taxes 150		27,838	
10R Dept. of Public Health (DPH)	360,500	105			10E Fringe Benefits 151		75,361	
11R Dept. of Children and Families (DCF/DSS)		115			11E Accrual Adjustments		(1,200)	
12R Dept. of Transitional Assist. (DTA/WEL)		125			12E Total Employee Compensation & Rel. Exp.		318,149	325,000 3.7 %
13R Dept. of Youth Services (DYS)		135			13E Facility and Prog. Equip. Expenses 301.390		39,252	
14R Health Care Fin & Policy (HCF)-Contract		145			14E Facility & Prog. Equip. Depreciation 301			
15R Health Care Fin & Policy (HCF)-UCP		155			15E Facility Operation/Maint./Fum.350		5,989	
16R MA Comm. For the Blind (MCB)		165			16E Facility General Liability Insurance 390		2,285	
17R MA Comm. for Deaf & H/H (MCD)		175			17E Total Occupancy		47,578	37,500 26.7 %
18R MA Rehabilitation Commission (MRC)		185			18E Direct Care Consultant 201			
19R MA Off. for Refugees & Immigr.(ORI)		195			19E Temporary Help 202		8,584	
20R Dept. of Early Educ. & Care (EEC)-Contract		205			20E Clients and Caregivers Reimb./Stipends 203			
21R Dept. of Early Educ. & Care (EEC)-Voucher		215			21E Subcontracted Direct Care 206			
22R Dept. of Correction (DOC)		225			22E Staff Training 204		2,001	
23R Dept. of Elementary & Secondary Educ. (DOE)		235	0.39	29,528	23E Staff Mileage / Travel 205			
24R Parole Board (PAR)		245			24E Meals 207			
25R Veterans Services (VET)		255			25E Client Transportation 208			
26R Ex. Off. of Elder Affairs (ELD)		265			26E Vehicle Expenses 208		1,063	
27R Div. of Housing & Community Develop.(OCD)		275	1.57	90,588	27E Vehicle Depreciation 208			
28R POS Subcontract		285	0.59	12,864	28E Incidental Medical /Medicine/Pharmacy 209			
29R Other Mass. State Agency POS		295			29E Client Personal Allowances 211			
30R Mass State Agency Non - POS		305	0.07	6,960	30E Provision Material Goods/Svs/Benefits 212			
31R Mass. Local Gov./Quasi-Govt. Entities		315			31E Direct Client Wages 214			
32R Non-Mass. State/Local Government		325			32E Other Commercial Prod. & Svcs. 214			
33R Direct Federal Grants/Contracts		335	0.20	5,758	33E Program Supplies & Materials 215		7,490	
34R Medicaid - Direct Payments		345	0.01	419	34E Non Charitable Expenses			
35R Medicaid - MBHP Subcontract		355			35E Other Expense			
36R Medicare		365			36E Total Other Program Expense		19,188	18,000 6.6 %
37R Mass. Govt. Client Stipends		375	0.14	3,703	42E Other Professional Fees & Other Adm. Exp. 410		2,356	
38R Client Resources		385			43E Leased Office/Program Office Equip 410.390			
39R Mass. sponsored SF/3rd Pty offsets		395	5.27	214,239	44E Office Equipment Depreciation 410		697	
40R Other Publicly sponsored client offsets					45E Program Support 218			
41R Private Client Fees (excluding 3rd Pty)	10,153				46E Professional Insurance 410			
42R Private Client 3rd Pty offsets					47E Working Capital Interest 410			
43R Total Assistance and Fees	378,553				51E Total Direct Administrative Expense		3,053	23,300 86.9 %
44R Federated Fundraising					52E Adm'n (M&G) Reporting Center Allocation			
45R Commercial Activities					53E Total Reimbursable Expense		397,203	383,800 3.5 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense			
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense			
48R Other Revenue					56E TOTAL EXPENSE		397,203	383,800 3.5 %
49R Allocated Adm'n (M&G) Revenue					57E TOTAL REVENUE = \$3R		383,653	
50R Released Nat Assets-Program					58E OPERATING RESULTS		(13,550)	
51R Released Nat Assets-Equipment					GRE Preliminary Calculation of Cost Reimb. Excess Rev. *			(subject to OSD adjustment)
52R Released Nat Assets-Term								
53R Total Revenue = \$7E	383,653							

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C	DPH	M3003315161
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Description	Amount	%
1N Direct Employee Compensation & Related Exp.		
2N Direct Occupancy		
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 (1N to 54E)		
9N Total Direct and Allocated Non-Reimb. (54E-55E)		
10N Eligible Non-Reimbursable Exp. Revenue Offsets	7,000	
11N Capital Budget Revenue Adjustment		
12N Excess of Non-Reimbursable Expense Over Offsets	(4,000)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
15DC		
25DC		
35DC		
45DC		
55DC		

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

PREPARER COMMENTS:

UFR Program Number: 7 Program Name: Center For Recovery Services Description: Outpatient Treatment Catalog of Federal Domestic Assistance #: B
Program Type: NA Program Address: 43 L Street South Boston MA 02127 # Weeks operated during audit period (e.g. 52) 52.00 # operating hours/week (e.g. 40) 49.00

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

Table with columns: REVENUE, Description, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include items like 1R Contn. Gfts. Leg. Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, etc.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 15DC, 25DC, 35DC, 45DC, 55DC.

PREPARER COMMENTS:

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THE GAVIN FOUNDATION, INC.
FEIN: 04-3220123

UFR Addendum - Schedule C

June 30, 2012

Line 48R - Other Revenue

	Administration	Program Services	Total
P.C. contract	\$ -	\$ 102,869	\$ 102,869
Insurance claim payment	2,931	-	2,931
Miscellaneous revenue	125	376	501
ADP credit	442	-	442
Salary reserve	307	-	307
Refund of expired paychecks	134	-	134
	<u>\$ 3,939</u>	<u>\$ 103,245</u>	<u>\$ 107,184</u>

Line 26E - Vehicle Expense

	June 2005	November 2009	June 2011
Purchase date	June 2005	November 2009	June 2011
Purchase/lease price	\$ 37,700	\$ 14,785	\$ 33,469
Model year	2005	2008	2011
Make	Chevrolet	Dodge	Ford
Model	Van	Van	Van
Primary use	Client Transportation	Client Transportation	Client Transportation

Line 35E - Other Expenses

	Administration	Program Services	Total
Resident expenses	\$ -	\$ 5,666	\$ 5,666
Dues and subscriptions	-	2,700	2,700
Licenses and permits	515	1,625	2,140
Employee's COBRA insurance	1,342	-	1,342
Miscellaneous expenses	1,206	109	1,315
Taxes	49	-	49
	<u>\$ 3,112</u>	<u>\$ 10,100</u>	<u>\$ 13,212</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Program Services	Total
Accounting fees	\$ 26,815	\$ -	\$ 26,815
Payroll services	220	18,394	18,614
Bank service charge	1,420	3	1,423
	<u>\$ 28,455</u>	<u>\$ 18,397</u>	<u>\$ 46,852</u>

See independent auditors' report.

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GAVIN FOUNDATION, INC.

Sponsoring: Center for Recovery Services, Cushing House Boys, Cushing House Girls, Gavin House, Graduate Center
Diversion Program, TIP Program, AAWOL, Rehabilitation Program, Walsh Center and the Speakers for Hope
675 East Fourth Street
P.O. Box E-15
South Boston, MA 02127
617-268-5517
www.gavinfoundation.org

Acknowledgement of the Board of Directors

June 30, 2012

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

We, the Board of Directors of The Gavin Foundation, Inc. met on 12/27, 2012 and have voted to recognize and accept the representations of management and the expression 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' Report contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2012.

In addition, we, the Board of Directors of The Gavin Foundation, Inc. hereby certify under penalty of perjury that to the best 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, 2012.

The Gavin Foundation, Inc.

William J. Ostigny
Signatory for the Board of Directors

Chairman
Title

12/27/12
Date

CHAIRMAN William Ostigny VICE PRESIDENT Donna Bohan TREASURER Katie Kenneally Kelly CLERK Dorothy Dunford
DIRECTORS Christopher Anderson * Ann Casey * Kenneth Dyer * Margueret M. Lynch * Brian Nee * Daniel Ryan * Charlie Yeman * Martin J. Walsh * Fr. Joe White *
PRESIDENT/CEO John P. McGahan