

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

**Uniform Financial Statements**

**June 30, 2013**

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

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June 30, 2013

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## Independent Auditors' Report

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

We have audited the accompanying financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited the Agency's 2012 financial statements, and our report dated October 8, 2012, expressed an unmodified opinion on those audited financial statements. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2013, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.



November 5, 2013



**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 5, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Numin P. Martine & Associates, P.C." The signature is written in a cursive, flowing style.

November 5, 2013

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

06/30/2013

WITH COMPARATIVE TOTALS AS OF

06/30/2012

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	212,145			212,145	156,731
2	Accounts Receivable, Program Services	27,961			27,961	26,959
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	27,961			27,961	26,959
5	Contributions Receivable	50,000			50,000	127,907
6	Notes Receivable					
7	Prepaid Expenses	18,189			18,189	14,417
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					201,341
11	<b>TOTAL CURRENT ASSETS</b>	<b>308,295</b>			<b>308,295</b>	<b>527,355</b>
12	Land, Buildings, and Equipment		1,633,989		1,633,989	1,633,989
13	Accumulated Depreciation		(783,292)		(783,292)	(699,949)
14	Net Land, Buildings and Equipment		850,697		850,697	934,040
15	Long-Term Investments					
16	Other Assets	96,302			96,302	
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>404,597</b>	<b>850,697</b>		<b>1,255,294</b>	<b>1,461,395</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	20,302			20,302	17,968
20	Subcontract Payable					
21	Accrued Expenses	14,220			14,220	14,220
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue					
25	Other Current Liabilities		1,574		1,574	4,515
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>34,522</b>	<b>1,574</b>		<b>36,096</b>	<b>36,703</b>
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					1,574
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>34,522</b>	<b>1,574</b>		<b>36,096</b>	<b>38,277</b>
<b>NET ASSETS</b>						
31	Unrestricted	215,724	849,123		1,064,847	1,290,735
32	Temporarily Restricted	154,351			154,351	132,383
33	Permanently Restricted					
34	<b>TOTAL NET ASSETS</b>	<b>370,075</b>	<b>849,123</b>		<b>1,219,198</b>	<b>1,423,118</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>404,597</b>	<b>850,697</b>		<b>1,255,294</b>	<b>1,461,395</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2013 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2012

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	662,703	150,000		812,703	645,259
2 In-Kind Contributions	266,016			266,016	260,468
3 Grants	1,800			1,800	
4 Program Service Fees	234,550			234,550	224,023
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	3,871			3,871	
7 Revenue from Commercial Products & Services					
8 Other					
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	125	(125)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	127,907	(127,907)			
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>1,296,972</b>	<b>21,968</b>		<b>1,318,940</b>	<b>1,129,750</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	117,684			117,684	109,183
15 Fundraising	123,985			123,985	170,507
16 Total Program Services	1,281,191			1,281,191	1,186,782
17 <b>TOTAL EXPENSES</b>	<b>1,522,860</b>			<b>1,522,860</b>	<b>1,466,472</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>1,522,860</b>			<b>1,522,860</b>	<b>1,466,472</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(225,888)</b>	<b>21,968</b>		<b>(203,920)</b>	<b>(336,722)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>1,290,735</b>	<b>132,383</b>		<b>1,423,118</b>	<b>1,759,840</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>1,064,847</b>	<b>154,351</b>		<b>1,219,198</b>	<b>1,423,118</b>

See Accompanying Notes to Financial Statements



ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2013

INDIRECT METHOD

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(203,920)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	83,343
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(1,002)
5 Increase/Decrease in Prepaid Expenses	(3,772)
6 Increase/Decrease in Contributions Receivable	(18,395)
7 Increase/Decrease in Accounts Payable	2,334
8 Increase/Decrease in Accrued Expenses	
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	(2,824)
13 Other Cash Used in/Provided by Operating Activities	(111,302)
14 Net Cash Provided by/(used in) Operating Activities	(255,538)
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17 Proceeds from Sale(s) of Investments	310,952
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	310,952
<b>Cash from Financing Activities:</b>	
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

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2013

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	55,414
32	Cash and Cash Equivalents at Beginning of Year	156,731
33	Cash and Cash Equivalents at End of Year	212,145

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	273
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	
38	Donated stock	106,632
39		
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2013

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	838,676	47,167	88,381	703,128
2. Occupancy	259,346	9,286	1,255	248,805
3. Other Program / Operating Expense	218,337	2,340	6,201	209,796
4. Subcontract Expense				
5. Direct Administrative Expense	123,158	51,632	28,148	43,378
6. Other Expenses				
7. Depreciation of Buildings and Equipment	83,343	7,259		76,084
<b>8. TOTAL EXPENSES</b>	<b>1,522,860</b>	<b>117,684</b>	<b>123,985</b>	<b>1,281,191</b>

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/13

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
1. Employee Compensation & Related Expenses	<u>306,252</u>	<u>183,395</u>	<u>204,921</u>	<u>8,560</u>	
2. Occupancy	<u>145,219</u>	<u>36,463</u>	<u>44,031</u>	<u>23,092</u>	
3. Other Program / Operating Expense	<u>35,532</u>	<u>139,299</u>	<u>34,965</u>		
4. Subcontract Expense					
5. Direct Administrative Expense	<u>19,758</u>	<u>20,083</u>	<u>3,457</u>	<u>80</u>	
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>44,391</u>	<u>15,847</u>	<u>15,846</u>		
<b>8. TOTAL EXPENSES</b>	<u>551,152</u>	<u>395,087</u>	<u>303,220</u>	<u>31,732</u>	

See Accompanying Notes to Financial Statements

# JULIE'S FAMILY LEARNING PROGRAM, INC.

## Notes to Financial Statements

June 30, 2013

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

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

#### ***(a) Nature of Activities***

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

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

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 57% of total program expenditures for the year ended June 30, 2013.

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 43% of total program expenditures for the year ended June 30, 2013.

#### ***(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.

# JULIE'S FAMILY LEARNING PROGRAM, INC.

## Notes to Financial Statements

June 30, 2013

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

#### ***(c) Revenue Recognition***

The Agency earns revenue as follows:

Contracts - Contract 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.

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

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, 2013, the Agency derived approximately 82% of its total revenue from foundations and individual donors and 18% from governmental agencies. All revenue is recorded at the estimated net realizable amounts.

#### ***(d) Promises to Give***

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

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2013, management has determined any allowance would be immaterial.

# JULIE'S FAMILY LEARNING PROGRAM, INC.

## Notes to Financial Statements

June 30, 2013

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

#### ***(e) Accounts Receivable***

The Agency carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. Accounts receivable outstanding for thirty days or more are deemed delinquent. On a periodic basis, the Agency evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. As of June 30, 2013, management has determined any allowance would be immaterial.

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

The Agency has no policies requiring collateral or other security to secure the accounts receivable. Substantially all of the Agency's receivables are due from other agencies in Massachusetts. As of June 30, 2013, substantially all of the Agency's accounts receivable is 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 change in each class of net assets. The classes of net assets applicable to the Agency are presented as follows:

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

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

# JULIE'S FAMILY LEARNING PROGRAM, INC.

## Notes to Financial Statements

June 30, 2013

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

#### ***(g) Income Taxes***

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2013, 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, 2013, the Agency has determined that it has not taken any tax positions which would result in an uncertainty requiring recognition in the accompanying financial statements. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense.

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

#### ***(h) Fundraising***

Fundraising relates to the activities of raising general and specific contributions to the Agency and promoting special events. Fundraising expenses, as a percentage of total contribution and special event revenue, was 15% for the year ended June 30, 2013. 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, 2013.



**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

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

***(k) Use of Estimates***

In preparing the Agency's financial statements in conformity with GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***(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 balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC). At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2013.

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

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

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

Leasehold improvements	20 years
Furniture and equipment	3-5 years

***(n) Contributed Facilities***

The Agency is located in a building whose rent is donated by the city of Boston. The donated rent has been recorded at estimated fair value in the statement of activities. The amount of rent donated was recorded as \$150,000 for the year ended June 30, 2013.

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

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

***(o) Summarized Financial Information for 2012***

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, 2012. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2012, from which the summarized information is derived.

***(p) Operating Fund and Plant Fund***

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

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

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.

# JULIE'S FAMILY LEARNING PROGRAM, INC.

## Notes to Financial Statements

June 30, 2013

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

#### *(q) Fair Value Measurements*

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

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

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

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

#### *Recurring Measurements*

GAAP requires that certain assets and liabilities be recorded at fair value on a recurring basis. The Agency had no assets or liabilities that were recognized or disclosed at fair value on a recurring basis under the above fair value hierarchy as of June 30, 2013. The Agency's policy is to recognize transfers in and out of levels as of the actual date of the event or change in circumstances that caused the transfer. There were no transfers between levels during the year ended June 30, 2013.

#### *Non-recurring Measurements*

In addition to assets and liabilities that are recorded at fair value on a recurring basis, the Agency records assets and liabilities at fair value on a non-recurring basis as required by GAAP. The Agency had no assets or liabilities measured at fair value on a non-recurring basis as of June 30, 2013.

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

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

*(r) Special Events*

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

**(2) Property and Equipment**

Property and equipment consists of the following as of June 30, 2013:

Leasehold improvements	\$1,517,888
Furniture and equipment	<u>116,101</u>
	<u>\$1,633,989</u>

Depreciation amounted to \$83,343 for the year ended June 30, 2013.

**(3) Promises to Give**

The Agency has received unconditional promises to give related to a fundraising campaign initiated during the year ended June 30, 2013 and are primarily due from individual donors. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be received more than a year after June 30, 2013 are recorded at the present value of their future cash flows using a discount rate of 3.25%. Uncollectable amounts of pledges receivable are expected to be immaterial. Accordingly, no provision has been made for uncollectible amounts.

The following is an analysis of the promises to give as of June 30, 2013:

	<u>Gross Promise</u>	<u>Allowance</u>	<u>Net Promise</u>	<u>Unamortized Discount</u>	<u>Total</u>
Receivable less than 1 year	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Receivable in 1 to 5 years	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>(3,698)</u>	<u>96,302</u>
	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 146,302</u>

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

**(4) Debt**

**(a) Line of Credit**

The Agency had available a demand line of credit with Liberty Bay Credit Union (a Massachusetts bank) in the maximum amount of \$100,000 to be drawn upon as needed, with interest at the prime rate plus 3.5%. The line expired on November 26, 2012. During 2013, the Agency opened a demand line of credit with Liberty Bay Credit Union in the maximum amount of \$25,000 to be drawn upon as needed, with interest at the prime rate plus 3.5%, or 6.75% as of June 30, 2013. As of June 30, 2013, there was no outstanding balance.

**(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. The Interest rate on this obligation is 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, 2013:

Furniture and equipment	\$ 16,743
Accumulated depreciation	(11,721)
	\$ <u>5,022</u>

Depreciation expense on the asset under capital lease amounted to \$3,349 for the year ended June 30, 2013.

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

	<b><u>2014</u></b>
	\$ <u>1,596</u>
Total minimum obligations	1,596
Less: interest amount	( 22)
Present value of obligations	1,574
Less: current portion	( 1,574)
Long-term obligation	\$ _____

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

**(5) Special Events**

The Agency held special events during the year. The special events revenue for the year ended June 30, 2013 amounted to \$55,580. Costs related to special events amounted to \$17,549, for the year ended June 30, 2013.

**(6) Gifts in Kind**

Gifts in kind for the year ended June 30, 2013 were as follows:

Rent	\$ 150,000
Supplies and food	106,506
Auction items	<u>9,510</u>
	\$ <u>266,016</u>

**(7) Commitments and Contingencies**

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

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

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

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

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

**(8) Operating Lease Commitments**

The Agency leases office equipment under an operating lease agreement with an expiration date of June 30, 2014. The minimum annual operating lease commitments on equipment for the Agency are as follows:

2014	\$ 464
------	--------

Equipment rental expense for the year ended June 30, 2013 was \$470.

**(9) Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2013, temporarily restricted net assets are restricted for the following purposes:

Time restriction on contribution	\$ 150,000
Client support	<u>4,351</u>
	\$ <u>154,351</u>

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

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

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

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

Cumulative Deficit, June 30, 2012	\$ (2,324,424)	
2013 Deficit	<u>(291,526)</u>	-76.38 %
Cumulative Deficit, June 30, 2013	\$ <u>(2,615,950)</u>	

**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Notes to Financial Statements

June 30, 2013

**(11) Subsequent Events**

The Agency has performed an evaluation of subsequent events through November 5, 2013, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2013 that required recognition or disclosure in these financial statements.



**JULIE'S FAMILY LEARNING PROGRAM, INC.**

Schedule of Findings and Responses

June 30, 2013

**(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**



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

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

We have audited the financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2013, and have issued our report thereon dated November 5, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The *Supplemental Information Required by the Operational Services Division* including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule, Schedule C - UFR Addendum and the Acknowledgement of the Board of Directors, which is the responsibility of management, is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

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

November 5, 2013

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

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

For the Year Ended : 06/30/2013 Filed Electronically? (Y/N): Y  
 (M/D/YYYY)

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

Filing Organization: Julie's Family Learning Program, Inc.  
 (legal name) (Doing Business As name, if applicable)

A.G. Public Charities Acct.# 042904 Business Address: 133 Dorchester Street South Boston MA 02127  
 (Street) (City) (State) (Zip)

CEO or CFO : Robert Monahan Director of Operations 617-269-6663 E-mail address: monahan@jflp.org  
 (First Name) (Last Name) (Title) (Phone : Area Code / Number)

CPA : Kevin P. Martin & Associates, P.C. CPA Firm's Current Mass. License #: 399 CPA's E-mail Address: kkent@kpm-us.com

Management Company Name: N/A CPA Firm's Federal Employer Id. (FEIN) #: 043097400

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

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

UFR Exemption/Exception Code#

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

Principal Purch. Agency:

Organization Type Code : C For-Profit Organization : NO Date of Org./Incorp.: 07/01/2004  
 (M/D/YYYY)

501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 06/05/2003 Cost Allocation Method Code : MD Program Performance Report (Internet system) is **not** required:  
 (M/D/YYYY) Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	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: 06/30/2013

FEIN: 113692512

Table with columns: REVENUE, Total Organization, Admin.(M&G), Fund Raising, Total All Prog. Rows include 1R Contributions, 2R Gov. In-Kind, 3R Private IN-Kind, 4R Total Contributions and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 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(OC), 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. Publicly sponsored client 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, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R TOTAL REVENUE, 54R TOTAL EXPENSE = 56E, 55R OPERATING RESULTS.

Table with columns: EXPENSE, Total Organization, Admin (M&G), Fund Raising, Total All Programs. Rows include 1E Total Direct Prog.Staff FTE/Exp 101-138, 2E Chief Executive Officer - FTE/Exp., 3E Chief Financial Officer - FTE/Exp., 4E Accting/Clerical/Support FTE/Expense, 5E Admin Maint/House-Grndskeeping FTE/Exp, 6E Total Admin Employee FTE/Expense 410, 7E Commercial Products & Svcs/Mking FTE/Exp, 8E Total FTE/Salary/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./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, 37E Management Fees 410, 38E Fundraising Fees 410, 39E Legal Fees 410, 40E Audit Fees 410, 41E Management Consultant 410, 42E Other Professional Fees & Other Admin. Expenses 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 45E Admin. Vehicle Expenses 410, 46E Admin. Vehicle Depreciation 410, 47E Directors & Officers Insurance 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 & Fundraising Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE = 56R.

Table with columns: Total Organization, Admin (M&G), Fund Raising, Total All Programs. Rows include FTE, Expense, FTE, Expense, FTE, Expense, FTE, Expense. Rows include 1E Total Direct Prog.Staff FTE/Exp 101-138, 2E Chief Executive Officer - FTE/Exp., 3E Chief Financial Officer - FTE/Exp., 4E Accting/Clerical/Support FTE/Expense, 5E Admin Maint/House-Grndskeeping FTE/Exp, 6E Total Admin Employee FTE/Expense 410, 7E Commercial Products & Svcs/Mking FTE/Exp, 8E Total FTE/Salary/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./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, 37E Management Fees 410, 38E Fundraising Fees 410, 39E Legal Fees 410, 40E Audit Fees 410, 41E Management Consultant 410, 42E Other Professional Fees & Other Admin. Expenses 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 45E Admin. Vehicle Expenses 410, 46E Admin. Vehicle Depreciation 410, 47E Directors & Officers Insurance 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 & Fundraising Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE = 56R.

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.

Table with columns: Name & Title, Reporting Entity Compensation (Salary, Other), Compensation from Other Entities (Salary, Other). Rows include 1C Robert Monahan, Director of Operations, 2C Ann D'Auria, Adult Education Director, 3C Jean Sullivan, SND, Director Child Care Program, 4C Louise Kearns, SND, Director Adult Program, 5C.

Table with columns: MA. Surplus Revenue Retention, Starting Balance, Expended Amount, Accrual Amount, Liability Amt. Rows include Prior Year Ma. Revenue, Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment).

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description of Admin (M&G) Direct Non-Reimbursable Exp. 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 (must tie to 54E), 9N Total Direct and Allocated Non-Reimbursable (54E+55E), 10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustments, 12N Excess of Non-Reimb./Fundraising Expense over Offsets.

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

Table with columns: Description of Admin (M&G) Direct Non-Reimbursable Exp., FTE, Expense, FTE, Expense, FTE, Expense, FTE, Expense. 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 (must tie to 54E), 9N Total Direct and Allocated Non-Reimbursable (54E+55E), 10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustments, 12N Excess of Non-Reimb./Fundraising Expense over Offsets.

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2013

FEIN: 113692512

UFR Program Number: 1 Program Name: Child Development Description: Education Catalog of Federal Domestic Assistance #: B
\*Program Type: 27 Program Address: 133 Dorchester Street South Boston MA 02127 # 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 Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 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(OC), 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, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), POS SUBCONTRACT INFORMATION (State Dept, Payor Name, Payor's FEIN), SUBCONTRACTED DIRECT CARE EXPENSE DETAIL (Subcontractor Name, FEIN, Expense Amt.), NON-REIMBURSABLE EXPENSE DETAIL (Description, Amount), and Description. Rows include 1C, 2C, 3C, 4C, 5C, 1PS, 2PS, 3PS, 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.

PREPARER COMMENTS:

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2013

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

South Boston

MA

02127

# 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.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-53R and 1N-12N.

PREPARER COMMENTS:



ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2013

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

South Boston

MA

02127

# 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.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-53R and 1N-12N.

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

PREPARER COMMENTS:



ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2013

FEIN: 113692512

UFR Program Number: 4

Program Name: Adult Services

Description: Counseling

Catalog of Federal Domestic Assistance #: B

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

\*Program Type: 27

Program Address: 133 Dorchester Street

South Boston

MA

02127

# 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 Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 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/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, 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, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Hours, 2SS Enter total unit capacity: Hours, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN

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

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actgng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/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./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, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense. 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

(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.)

**JULIE'S FAMILY LEARNING PROGRAM, INC.**  
**FEIN: 11-3692512**  
**Schedule C - UFR Addendum**  
**June 30, 2013**

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

*Total Admin (M&G)*

Professional/Consulting fees	\$ 16,250
Computer system service contract	6,094
Donations	3,420
Office supplies	2,249
Telephone	2,207
Computer software	2,140
Postage and shipping	878
License and permit fees	855
Telecommunications	798
Payroll services	378
Dues and subscriptions	50
Advertising	30
Interest expense	15
Banking fees	4
	<u>\$ 35,368</u>

*Total Fundraising*

Professional/Consulting fees	\$ 9,547
Copying and printing	6,981
Advertising	2,848
Computer software	2,287
Postage and shipping	2,163
Payroll services	1,528
Banking fees	1,494
Telecommunications	836
Office supplies	271
Telephone	113
Admission fees	40
Dues and subscriptions	40
	<u>\$ 28,148</u>

*Total Program*

Professional/Consulting fees	\$ 17,860
Temporary staff	13,750
Payroll services	7,361
License and permit fees	3,705
Interest expense	258
	<u>\$ 42,934</u>

Acknowledgement of the Board of Directors

June 30, 2013

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

We, the Board of Directors of Julie's Family Learning Program, Inc. met on November 6, 2013 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, 2013.

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, 2013.

As Jean Sullivan, SIKD  
Signatory for the Board of Directors

President  
Title