

MINUTEMAN SENIOR SERVICES, INC.

**Financial Statements
For the Years Ended June 30, 2011 and 2010**

With Accompanying Independent Auditors' Report

**MINUTEMAN SENIOR SERVICES, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Functional Expenses	5-6
Statements of Cash Flows	7
Notes to Financial Statements	8-13
Supplemental Schedule of Public Support, Revenues, Expenses and Changes in Unrestricted Net Assets	14-19
Schedule of Expenditures of Federal Awards	20
Notes to the Schedule of Expenditures of Federal Awards	21
Other Reports and Schedules:	
Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	22-23
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	24-25
Schedule of Findings and Questioned Costs	26
Summary Schedule of Prior Audit Findings	27

Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Minuteman Senior Services, Inc.

We have audited the accompanying statements of financial position of Minuteman Senior Services, Inc. (the Agency) (a nonprofit organization) as of June 30, 2011 and 2010, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on the 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 General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Schedule of Public Support, Revenues, Expenses and Changes in Unrestricted Net Assets on pages 14 to 19 is presented solely for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Bruce D. Norling, CPA, P.C.

January 4, 2012

MINUTEMAN SENIOR SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010

ASSETS	<u>2011</u>	<u>2010</u>
CURRENT ASSETS		
Cash	\$ 780,705	\$ 794,434
Accounts Receivable	1,210,226	898,134
Accounts Receivable - Other	-	-
Prepaid Expenses	69,185	72,313
TOTAL CURRENT ASSETS	<u>2,060,116</u>	<u>1,764,881</u>
FURNITURE, EQUIPMENT AND LEASEHOLD IMPROVEMENTS, NET		
	<u>63,444</u>	<u>58,834</u>
OTHER ASSETS		
Deposits	17,353	17,353
TOTAL OTHER ASSETS	<u>17,353</u>	<u>17,353</u>
TOTAL ASSETS	<u><u>\$ 2,140,913</u></u>	<u><u>\$ 1,841,068</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	\$ 759,670	\$ 768,061
Accrued Expenses and Other Liabilities	61,863	203,801
Accrued Vacation	101,201	82,302
TOTAL CURRENT LIABILITIES	<u>922,734</u>	<u>1,054,164</u>
 NET ASSETS		
Unrestricted Net Assets	1,213,179	680,727
Temporarily Restricted Net Assets	5,000	106,177
TOTAL NET ASSETS	<u>1,218,179</u>	<u>786,904</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,140,913</u></u>	<u><u>\$ 1,841,068</u></u>

The accompanying notes are an integral part of these financial statements.

MINUTEMAN SENIOR SERVICES, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2011 and 2010

	UNRESTRICTED			UNRESTRICTED			2010 TOTAL
	PROGRAMS	FUNDRAISING	MANAGEMENT & GENERAL	PROGRAMS	FUNDRAISING	MANAGEMENT & GENERAL	
PUBLIC SUPPORT							
Contract Revenue	\$ 10,135,628	\$ -	\$ -	\$ 9,866,921	\$ -	\$ -	\$ 9,866,921
Client Fees	341,946	-	-	368,221	-	-	368,221
TOTAL PUBLIC SUPPORT	10,477,574	-	-	10,235,142	-	-	10,235,142
REVENUE							
Contributions	334,559	175,236	522	380,033	248,700	-	648,751
Fundraising Events	-	1,230	-	-	2,290	-	2,290
Donated Services and Facilities	67,785	-	-	96,434	-	-	96,434
Interest Income	-	-	2	-	-	7	7
Miscellaneous	1,576	-	13,493	175	-	-	175
TOTAL REVENUE	403,920	176,466	14,017	476,642	250,990	7	747,657
SATISFACTION OF PROGRAM RESTRICTIONS							
	106,177	-	-	75,908	-	-	-
TOTAL PUBLIC SUPPORT AND REVENUE	10,987,671	176,466	14,017	10,787,692	250,990	7	10,982,799
EXPENSES							
	10,079,584	79,931	486,187	9,852,406	65,904	677,962	10,596,272
INCREASE (DECREASE) IN NET ASSETS							
	908,087	96,535	(472,170)	935,286	185,086	(677,955)	386,527
OTHER CHANGES IN NET ASSETS							
Admin Allocation	(477,122)	(9,065)	486,187	(666,720)	(11,242)	677,962	-
Transfer	101,487	(87,470)	(14,017)	398,035	(568,396)	170,361	-
INCREASE (DECREASE) IN NET ASSETS AFTER CHANGES IN NET ASSETS							
	532,452	-	-	666,601	(394,552)	170,368	386,527
NET ASSETS, BEGINNING							
	680,727	-	-	14,126	394,552	(170,368)	400,377
NET ASSETS, ENDING							
	\$ 1,213,179	\$ -	\$ -	\$ 680,727	\$ -	\$ -	\$ 786,904

The accompanying notes are an integral part of these financial statements.

MINUTEMAN SENIOR SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

	FEDERAL PROGRAMS	STATE PROGRAMS	OTHER PROGRAMS	TOTAL PROGRAMS	FUNDRAISING	MANAGEMENT & GENERAL	2011 TOTAL
Subcontracted Direct Care	\$ 116,493	\$ 5,165,306	-	\$ 5,281,799	-	-	\$ 5,281,799
In-Kind	66,054	1,731	-	67,785	-	-	67,785
Program Materials & Benefits	51,636	665,691	3,779	721,106	-	-	721,106
Food Services	517,389	-	-	517,389	-	-	517,389
Salaries	690,549	1,766,501	60,851	2,517,901	43,276	269,014	2,830,191
Payroll Taxes	63,199	151,263	4,728	219,190	3,765	25,329	248,284
Employee Benefits	114,656	194,239	198	309,093	3,484	20,907	333,484
Rent	55,369	159,990	199	215,558	14,759	22,985	253,302
Utilities	3,755	11,968	14	15,737	1,058	1,648	18,443
Maintenance & Repair	11,957	16,522	70	28,549	475	2,091	31,115
Property Insurance	-	-	-	-	-	20,210	20,210
Staff Mileage	34,327	41,124	2,777	78,228	142	1,521	79,891
Training	2,967	10,580	256	13,803	215	710	14,728
Professional Dues & Fees	-	-	-	-	-	44,215	44,215
Telephone	5,829	10,866	54	16,749	255	1,875	18,879
Advertising	280	371	75	726	6,931	975	8,632
Supplies & Equipment	4,054	5,958	93	10,105	1,572	4,278	15,955
Postage & Printing	6,890	12,123	63	19,076	1,596	2,000	22,672
Depreciation	-	-	-	-	-	34,711	34,711
Other Expenses	9,408	36,880	502	46,790	2,403	33,718	82,911
	<u>\$ 1,754,812</u>	<u>\$ 8,251,113</u>	<u>\$ 73,659</u>	<u>\$ 10,079,584</u>	<u>\$ 79,931</u>	<u>\$ 486,187</u>	<u>\$ 10,645,702</u>

The accompanying notes are an integral part of these financial statements.

MINUTEMAN SENIOR SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010

	FEDERAL PROGRAMS	STATE PROGRAMS	OTHER PROGRAMS	TOTAL PROGRAMS	FUNDRAISING	MANAGEMENT & GENERAL	2010 TOTAL
Subcontracted Direct Care	\$ 127,826	\$ 5,377,450	-	\$ 5,505,276	-	-	\$ 5,505,276
In-Kind	96,434	-	-	96,434	-	-	96,434
Program Materials & Benefits	31,586	471,939	16,397	519,922	-	-	519,922
Food Services	550,418	-	-	550,418	-	-	550,418
Salaries	616,687	1,550,035	85,523	2,252,245	36,430	457,398	2,746,073
Payroll Taxes	55,544	140,574	5,436	201,554	3,289	32,299	237,142
Employee Benefits	101,826	176,604	5,063	283,493	2,998	18,894	305,385
Rent	54,830	158,922	198	213,950	14,647	22,812	251,409
Utilities	4,163	12,013	14	16,190	1,023	1,637	18,850
Maintenance & Repair	10,050	14,989	1	25,040	330	853	26,223
Property Insurance	4,605	8,137	-	12,742	130	531	13,403
Staff Mileage	30,880	37,784	1,318	69,982	251	1,156	71,389
Training	350	1,970	30	2,350	-	225	2,575
Professional Dues & Fees	-	-	-	-	-	59,675	59,675
Telephone	9,546	18,097	-	27,643	265	3,191	31,099
Advertising	135	575	50	760	220	440	1,420
Supplies & Equipment	3,301	4,901	177	8,379	270	14,446	23,095
Postage & Printing	5,085	9,197	-	14,282	905	6,443	21,630
Depreciation	-	-	-	-	-	32,442	32,442
Other Expenses	6,035	45,174	537	51,746	5,146	25,520	82,412
	<u>\$ 1,709,301</u>	<u>\$ 8,028,361</u>	<u>\$ 114,744</u>	<u>\$ 9,852,406</u>	<u>\$ 65,904</u>	<u>\$ 677,962</u>	<u>\$ 10,596,272</u>

The accompanying notes are an integral part of these financial statements.

MINUTEMAN SENIOR SERVICES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	\$ 431,275	\$ 386,527
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By Operating Activities:		
Depreciation	34,711	32,442
Change in Operating Assets and Liabilities:		
Decrease in Accounts Receivable	(312,092)	414,708
Decrease (Increase) in Prepaid Expenses	3,128	(69,743)
Decrease in Other Accounts Receivable - Other	-	4,318
Increase in Other Assets - Deposits	-	-
Decrease in Accounts Payable	(8,391)	(183,450)
Increase (Decrease) in Accrued Expenses and Other Liab.	(123,039)	82,494
Net Cash Provided by (Used in) Operating Activities	<u>25,592</u>	<u>667,296</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	<u>(39,321)</u>	<u>(66,420)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(39,321)</u>	<u>(66,420)</u>
NET INCREASE (DECREASE) IN CASH	(13,729)	600,876
CASH, Beginning of Period	<u>794,434</u>	<u>193,558</u>
CASH, End of Period	<u>\$ 780,705</u>	<u>\$ 794,434</u>

The accompanying notes are an integral part of these financial statements.

MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

1. SUMMARY OF OPERATIONS

Minuteman Senior Services, Inc. (the Agency), an Area Agency on Aging and an Aging Services Access Point (ASAP), is a not-for-profit corporation which provides home care, transportation and meals for the elderly. The Agency is funded primarily by several federal and state programs on a contracted basis and through fees for services and donations from individuals. The Agency follows the standards of accounting and financial reporting for voluntary health and welfare organizations promulgated by the American Institute of Certified Public Accountants. The significant accounting policies followed are described below:

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Agency have been prepared on the accrual basis. The following is a summary of the more significant accounting policies.

FINANCIAL STATEMENT PRESENTATION

Net assets and revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained in perpetuity by the Agency.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Agency and/or the passage of time.

Unrestricted net assets - Net assets not subject to donor-imposed stipulations.

DONATED SERVICES AND FACILITIES

The Agency receives donated services and facilities from several sources. The Agency's sub-grantees contribute services and the use of facilities though in-kind match. Meal site workers contribute their services to the Nutrition Program, and a number of meal sites are provided rent free to the program. These donated facilities and program services are recorded as income and expenses by the Agency at their estimated value on the date of receipt. For the years ended June 30, 2011 and 2010, the amounts recorded were as follows:

	<u>2011</u>	<u>2010</u>
Donated Professional Service	\$ 30,285	\$ 58,934
Use of Contributed Facilities	<u>37,500</u>	<u>37,500</u>
	<u>\$ 67,785</u>	<u>\$ 96,434</u>

**MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

No contributions are reflected in the financial statements for volunteer service hours since such contributions are recognized only if the services received require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of unrecorded volunteer services was \$182,700 and \$206,700 for 2011 and 2010, respectively

FURNITURE, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Furniture, equipment and leasehold improvements are stated at cost. Maintenance and repairs are charged to expense and major renewals and betterments are capitalized. Gains or losses on property and equipment are credited or charged to earnings when the related asset is either sold or disposed of.

Depreciation is computed on a straight-line basis over estimated useful lives of three to ten years.

At June 30, 2011 and 2010, the costs of such assets were as follows:

	<u>2011</u>	<u>2010</u>
Furniture and Equipment	\$ 321,911	\$ 282,590
Accumulated Depreciation	<u>(258,467)</u>	<u>(223,756)</u>
	<u>\$ 63,444</u>	<u>\$ 58,834</u>

The statement of activities and changes in net assets reflects depreciation expense of \$34,711 and \$32,442 for the years ended June 30, 2011 and 2010 respectively.

CONTRIBUTIONS AND PLEDGES

Contributions and pledges are generally recorded as income upon receipt of cash or other property. All contributions are considered to be available for general use unless specifically restricted by the donor. Pledges are recognized upon receipt of the pledge, subject to collectability.

CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject the Agency to concentration of credit risk consist of accounts receivable and cash. The Agency receives a significant portion of its support and revenue from a limited number of federal and state government agencies. During the course of the year, cash held on deposit at financial institutions often exceeded the Federal Deposit Insurance Corporation insured limits. At June 30, 2011 and 2010 the Agency had no amounts in financial institutions that exceeded FDIC insurance limits. The Agency has not historically incurred any significant credit losses.

MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

RESTRICTED AND UNRESTRICTED REVENUE AND SUPPORT

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

FUNCTIONAL ALLOCATION OF EXPENSES

The majority of the Agency's expenditures are allocated to program and supporting services based upon specific costs which benefit such services. Certain other costs, such as utilities and telephone, are allocated based upon estimated levels of usage.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ADVERTISING COSTS

The Agency expenses advertising as incurred. Advertising expenses for the years ending June 30, 2011 and 2010 was \$8,631 and \$1,420 respectively.

ACCOUNTS RECEIVABLE

The Agency considers accounts receivable to be fully collectible at June 30, 2011. Accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

INCOME TAXES

The Agency is exempt from income taxes as an organization (not a private foundation) formed for charitable purposes and is tax-exempt under Section 501(c)(3) of the Internal Revenue Code. Donors may deduct contributions made to the Agency within Internal Revenue Code regulations. The Agency is subject to federal and state tax on income from any unrelated business.

Beginning in 2009, the Agency adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles in the United States, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Agency has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Agency believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on the Agency's financial condition, results of operations or cash flows. Accordingly, the Agency has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2011. The Agency's policy is to classify income tax related interest and penalties in operating expenses.

The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Agency's federal and state income tax returns are generally open to examination for the last three years.

3. LEASE COMMITMENTS

The Agency leases facilities under an operating lease expiring June 30, 2013. The lease for office facilities contains a provision allowing the landlord to terminate the lease with a nine-month notice any time after September 1, 2011. The Agency subleased a portion of their office space to Associated Home Care. The following is a schedule of future minimum lease payments required under the operating leases:

Year	Building
2012	239,544
2013	<u>239,544</u>
	<u>479,088</u>

Rent expense for the years ended June 30, 2011 and 2010 under operating leases was \$253,297 and \$251,409.

MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

4. NUTRITION CONTRIBUTIONS

Nutrition contributions on the Supplemental Schedule of Public Support, Revenues, Expenses and Changes in Unrestricted Net Assets represent voluntary donations to the cost of services provided to recipients of the Nutrition Program meals. These contributions are used to expand the services of the Nutrition Program and are listed in Federal Programs as contributions.

5. PENSION PLANS

The Agency has a defined contribution pension plan qualifying under Section 401(a) of the Internal Revenue Code. The plan provides retirement benefits for its employees who work at least 17.5 hours a week by contributing 4% of the employee's gross wages to the plan. The amounts contributed are immediately vested for employees hired prior to July 7, 1993. Employees hired on or after July 7, 1993 must wait one year before they can participate in the plan. In addition, such employees vest 25% per year in years two through five. During the year ended June 30, 2009, the pension contribution by the Agency was suspended after the December 31, 2008 contribution. Pension expense for the years ended June 30, 2011 and 2010 was \$0. There is also a 403(b) plan for employee only contributions that covers substantially all employees.

6. CONTINGENCIES

The Agency receives a substantial portion of its revenues from government grants and contracts, all of which are subject to audit by the 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 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.

7. RELATED PARTY TRANSACTIONS

The Agency has paid membership dues to Massachusetts Association of Home Care/Area Agencies on Aging, Inc. (the "Association") which oversees and lobbies for services for the elderly. The President of the Board of Members and the Executive Director of the Agency are members of the board of directors of the Association. The aggregate of the dues paid is not significant to the financial statements.

**MINUTEMAN SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010**

8. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of cash held for operating expenses earmarked for specific programs as stipulated by the donor.

At June 30, 2011 and 2010, the balances of restricted assets were as follows:

	<u>2011</u>	-	<u>2010</u>
Timothy Wheeler House	\$		\$ 45,037
Shine		-	20,582
Ear/Protective Services		-	10,396
Amelia Peabody Fund		-	8,592
Little Necessities		-	1,552
Tufts Health Plan Foundation		-	20,018
CHNA 15		<u>5,000</u>	<u>-</u>
Total	\$	<u>5,000</u>	\$ <u>106,177</u>

9. SURPLUS REVENUE RETENTION

In accordance with the Operational Services Division (OSD) regulation, 808 CMR 1.19 (3), a provider of human services is allowed to retain a portion of its excess support and revenue over expenses in a fiscal year (the “surplus”). A provider may retain as its surplus up to 5% of total revenue from Massachusetts sources during any fiscal year. In addition, a provider may retain a cumulative amount of surplus over a period of years not to exceed 20% of the prior year’s total support and revenue from Massachusetts sources. A current year surplus which exceeds the 20% amount may be: 1) reinvested in program services as stipulated by the purchasing agencies; 2) recouped by the Commonwealth or; 3) used by the Commonwealth to reduce the price of future contracts.

The following summarizes the Agency’s calculation of the surplus (deficit) for fiscal year 2011 on a cumulative basis.

Beginning of Year	\$ (1,115,372)
Current Year	<u>260,733</u>
End of Year	<u>\$ (854,639)</u>

10. SUBSEQUENT EVENTS

The Agency did not have any recognized or non-recognized subsequent events after June 30, 2011, the date of the statement of financial position. Subsequent events have been evaluated through January 4, 2012 the date the financial statements available to be issued.

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

FEDERAL PROGRAMS

	TITLE III A	TITLE III B	TITLE III C	TITLE III D	OMBUDSMAN	FEDERAL CAREGIVER	SHINE	GBADRC	TOTAL FEDERAL PROGRAMS
PUBLIC SUPPORT & REVENUE									
Public Support									
Contract Revenue	173,347	163,758	900,173	8,728	52,764	115,237	101,072	70,415	1,585,494
Client Fees	-	-	-	-	-	-	-	-	-
Total Public Support	173,347	163,758	900,173	8,728	52,764	115,237	101,072	70,415	1,585,494
Revenue									
Contributions	44,164	-	174,967	-	-	-	8,750	-	227,881
Fundraising Events	-	-	-	-	-	-	-	-	-
Donated Services	-	28,554	37,500	-	-	-	-	-	66,054
Interest Income	-	-	-	-	-	-	-	-	-
Miscellaneous	926	-	500	-	-	150	-	-	1,576
Total Revenue	45,090	28,554	212,967	-	-	150	8,750	-	295,511
TOTAL SUPPORT & REVENUE	218,437	192,312	1,113,140	8,728	52,764	115,387	109,822	70,415	1,881,005
EXPENSES									
Subcontracted Direct Care	-	67,793	-	-	48,700	-	-	-	116,493
In-Kind	-	28,554	37,500	-	-	-	-	-	66,054
Program Materials & Benefits	-	-	27,939	-	-	1,358	-	22,339	51,636
Food Services	-	-	517,389	-	-	-	-	-	517,389
Salaries	75,355	59,993	395,748	9,968	-	22,514	96,187	30,784	690,549
Payroll Taxes	6,604	5,267	34,410	883	-	4,895	8,507	2,633	63,199
Employee Benefits	7,676	6,815	83,278	12	-	6,067	8,194	2,614	114,656
Rent	4,379	9,898	28,144	-	-	1,929	10,949	70	55,369
Utilities	314	710	1,803	-	-	138	785	5	3,755
Maintenance & Repair	1,096	1,133	8,214	-	-	520	722	272	11,957
Property Insurance	-	-	-	-	-	-	-	-	-
Staff Mileage	495	285	30,898	178	-	946	1,131	394	34,327
Training	274	1,050	524	-	-	559	8	552	2,967
Professional Dues & Fees	-	-	-	-	-	-	-	-	-
Telephone	750	773	3,450	-	-	313	369	174	5,829
Advertising	230	-	50	-	-	-	-	-	280
Supplies & Equipment	449	465	1,851	-	-	183	1,004	102	4,054
Postage & Printing	873	898	3,923	-	-	478	514	204	6,890
Depreciation	-	-	-	-	-	-	-	-	-
Other Expenses	692	125	2,419	1,116	-	870	3,450	736	9,408
EXPENSES BEFORE ALLOCATION OF ADMIN	99,187	183,759	1,177,540	12,157	48,700	40,770	131,820	60,879	1,754,812
ADMIN ALLOCATION	8,568	15,874	129,162	1,050	2,836	4,470	14,951	4,371	181,282
TOTAL EXPENSES	107,755	199,633	1,306,702	13,207	51,536	45,240	146,771	65,250	1,936,094
Changes in Unrestricted Net Assets	110,682	(7,321)	(193,562)	(4,479)	1,228	70,147	(36,949)	5,165	(55,089)
UNRESTRICTED NET ASSETS, Beginning of Year	-	-	-	-	-	-	-	-	-
Transfer & Satisfaction of Program Restrictions	(110,682)	7,321	193,562	4,479	(1,228)	(70,147)	36,949	(5,165)	55,089
UNRESTRICTED NET ASSETS, End of Year	-	-	-	-	-	-	-	-	-

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

STATE PROGRAMS

	HOME CARE	COMMUNITY CHOICES	COORDINATION OF CARE	PROTECTIVE SERVICES	ECOP	MONEY MANAGEMENT	SUPPORTIVE HOUSING	LTC OPTIONS	SENIOR WHOLE HEALTH	TOTAL STATE PROGRAMS
PUBLIC SUPPORT & REVENUE										
Public Support										
Contract Revenue	3,385,107	2,275,314	155,583	418,072	1,749,724	25,008	129,450	363,456	48,420	8,550,134
Client Fees	273,425	-	-	-	68,521	-	-	-	-	341,946
Total Public Support	3,658,532	2,275,314	155,583	418,072	1,818,245	25,008	129,450	363,456	48,420	8,892,080
Revenue										
Contributions	750	-	-	18,250	-	10	-	-	-	19,010
Fundraising Events	-	-	-	-	-	-	-	-	-	-
Donated Services	1,731	-	-	-	-	-	-	-	-	1,731
Interest Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,481	-	-	18,250	-	10	-	-	-	20,741
TOTAL SUPPORT & REVENUE	3,661,013	2,275,314	155,583	436,322	1,818,245	25,018	129,450	363,456	48,420	8,912,821
EXPENSES										
Subcontracted Direct Care	2,078,943	1,939,446	-	26,490	1,099,942	-	502	-	19,983	5,165,306
In-Kind	1,731	-	-	-	-	-	-	-	-	1,731
Program Materials & Benefits	283,907	32,968	-	540	76,778	-	2,607	263,808	5,083	665,691
Food Services	-	-	-	-	-	-	-	-	-	-
Salaries	659,014	209,313	200,868	293,393	289,128	22,008	28,539	63,457	781	1,766,501
Payroll Taxes	57,507	18,347	17,422	25,677	25,287	1,780	2,473	2,704	66	151,263
Employee Benefits	77,484	22,763	18,401	32,549	29,222	2,371	6,145	4,760	544	194,239
Rent	40,274	30,663	12,166	18,351	28,559	5,836	9,312	14,759	70	159,990
Utilities	2,881	2,203	872	1,816	2,047	418	668	1,058	5	11,968
Maintenance & Repair	7,032	1,748	1,105	2,674	2,244	543	732	397	47	16,522
Property Insurance	-	-	-	-	-	-	-	-	-	-
Staff Mileage	16,447	4,093	3,958	9,220	5,729	16	229	1,432	-	41,124
Training	6,366	6	2,422	1,434	15	44	32	260	1	10,580
Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-
Telephone	4,242	834	563	3,085	1,125	385	443	161	28	10,866
Advertising	271	-	50	50	-	-	-	-	-	371
Supplies & Equipment	2,622	470	619	856	637	234	413	91	16	5,958
Postage & Printing	5,652	998	888	1,861	1,480	445	519	247	33	12,123
Depreciation	-	-	-	-	-	-	-	-	-	-
Other Expenses	32,882	340	317	689	657	50	1,867	70	8	36,880
EXPENSES BEFORE ALLOCATION OF ADMIN	3,277,255	2,264,192	259,651	418,685	1,562,850	34,130	54,481	353,204	26,665	8,251,113
ADMIN ALLOCATION	106,353	35,930	29,450	47,258	46,632	3,871	5,832	10,140	2,448	287,914
TOTAL EXPENSES	3,383,608	2,300,122	289,101	465,943	1,609,482	38,001	60,313	363,344	29,113	8,539,027
Changes in Unrestricted Net Assets	277,405	(24,808)	(133,518)	(29,621)	208,763	(12,983)	69,137	112	19,307	373,794
UNRESTRICTED NET ASSETS, Beginning of Year	680,727	-	-	-	-	-	-	-	-	680,727
Transfer & Satisfaction of Program Restrictions	255,047	24,808	133,518	29,621	(208,763)	12,983	(69,137)	(112)	(19,307)	158,658
UNRESTRICTED NET ASSETS, End of Year	1,213,179	-	-	-	-	-	-	-	-	1,213,179

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	OTHER PROGRAMS							
	PRIVATE ELDER CARE	PRIVATE ALZHEIMERS PROGRAM	COMMONWEALTH CORPS	TOTAL OTHER PROGRAMS	TOTAL ALL PROGRAMS	FUND- RAISING	MANAGEMENT & GENERAL	2011 TOTAL
PUBLIC SUPPORT & REVENUE								
Public Support								
Contract Revenue	-	-	-	-	10,135,628	-	-	10,135,628
Client Fees	-	-	-	-	341,946	-	-	341,946
Total Public Support	-	-	-	-	10,477,574	-	-	10,477,574
Revenue								
Contributions	4,575	6,490	76,603	87,668	334,559	175,236	522	510,317
Fundraising Events	-	-	-	-	-	1,230	-	1,230
Donated Services	-	-	-	-	67,785	-	-	67,785
Interest Income	-	-	-	-	-	-	2	2
Miscellaneous	-	-	-	-	1,576	-	13,493	15,069
Total Revenue	4,575	6,490	76,603	87,668	403,920	176,466	14,017	594,403
TOTAL SUPPORT & REVENUE	4,575	6,490	76,603	87,668	10,881,494	176,466	14,017	11,071,977
EXPENSES								
Subcontracted Direct Care	-	-	-	-	5,281,799	-	-	5,281,799
In-Kind	-	-	-	-	67,785	-	-	67,785
Program Materials & Benefits	1,221	2,558	-	3,779	721,106	-	-	721,106
Food Services	-	-	-	-	517,389	-	-	517,389
Salaries	2,626	-	58,225	60,851	2,517,901	43,276	269,014	2,830,191
Payroll Taxes	229	-	4,499	4,728	219,190	3,765	25,329	248,284
Employee Benefits	198	-	-	198	309,093	3,484	20,907	333,484
Rent	199	-	-	199	215,558	14,759	22,985	253,302
Utilities	14	-	-	14	15,737	1,058	1,648	18,443
Maintenance & Repair	70	-	-	70	28,549	475	2,091	31,115
Property Insurance	-	-	-	-	-	-	20,210	20,210
Staff Mileage	20	-	2,757	2,777	78,228	142	1,521	79,891
Training	256	-	-	256	13,803	215	710	14,728
Professional Dues & Fees	-	-	-	-	-	-	44,215	44,215
Telephone	54	-	-	54	16,749	255	1,875	18,879
Advertising	-	-	75	75	726	6,931	975	8,632
Supplies & Equipment	33	-	60	93	10,105	1,572	4,278	15,955
Postage & Printing	63	-	-	63	19,076	1,596	2,000	22,672
Depreciation	-	-	-	-	-	-	34,711	34,711
Other Expenses	6	-	496	502	46,790	2,403	33,718	82,911
EXPENSES BEFORE ALLOCATION OF ADMIN	4,989	2,558	66,112	73,659	10,079,584	79,931	486,187	10,645,702
ADMIN ALLOCATION	427	-	7,499	7,926	477,122	9,065	(486,187)	-
TOTAL EXPENSES	5,416	2,558	73,611	81,585	10,556,706	88,996	-	10,645,702
Changes in Unrestricted Net Assets	(841)	3,932	2,992	6,083	324,788	87,470	14,017	426,275
UNRESTRICTED NET ASSETS, Beginning of Year	-	-	-	-	680,727	-	-	680,727
Transfer & Satisfaction of Program Restrictions	841	(3,932)	(2,992)	(6,083)	207,664	(87,470)	(14,017)	106,177
UNRESTRICTED NET ASSETS, End of Year	-	-	-	-	1,213,179	-	-	1,213,179

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

FEDERAL PROGRAMS

	TITLE III A	TITLE III B	TITLE III C	TITLE III D	OMBUDSMAN	FEDERAL CAREGIVER	SHINE	GBADRC	TOTAL FEDERAL PROGRAMS
PUBLIC SUPPORT & REVENUE									
Public Support									
Contract Revenue	135,879	81,053	1,044,532	11,778	54,421	74,246	100,485	19,726	1,522,120
Client Fees	-	-	393	-	-	-	-	-	393
Total Public Support	135,879	81,053	1,044,925	11,778	54,421	74,246	100,485	19,726	1,522,513
Revenue									
Contributions	56,497	-	181,633	-	-	-	10,000	-	248,130
Fundraising Events	-	-	-	-	-	-	-	-	-
Donated Services	-	24,629	37,500	17,881	16,424	-	-	-	96,434
Interest Income	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	175	-	-	-	-	-	175
Total Revenue	56,497	24,629	219,308	17,881	16,424	-	10,000	-	344,739
TOTAL SUPPORT & REVENUE	192,376	105,682	1,264,233	29,659	70,845	74,246	110,485	19,726	1,867,252
EXPENSES									
Subcontracted Direct Care	-	73,443	-	-	54,027	122	-	234	127,826
In-Kind	-	24,629	37,500	17,881	16,424	-	-	-	96,434
Program Materials & Benefits	-	-	30,721	-	-	865	-	-	31,586
Food Services	-	-	550,418	-	-	-	-	-	550,418
Salaries	53,259	41,405	362,896	11,778	-	65,368	80,624	1,357	616,687
Payroll Taxes	4,833	3,705	33,709	-	-	5,907	7,289	101	55,544
Employee Benefits	7,320	6,482	77,334	-	-	5,003	5,686	1	101,826
Rent	4,345	9,823	27,954	-	-	1,842	10,866	-	54,830
Utilities	342	715	2,168	-	-	157	781	-	4,163
Maintenance & Repair	572	577	8,006	-	-	382	513	-	10,050
Property Insurance	327	303	3,393	99	224	-	259	-	4,605
Staff Mileage	194	192	28,479	-	-	549	1,439	27	30,880
Training	-	-	325	-	-	-	25	-	350
Professional Dues & Fees	-	-	-	-	-	-	-	-	-
Telephone	667	619	7,274	-	-	456	530	-	9,546
Advertising	-	-	50	-	-	85	-	-	135
Supplies & Equipment	140	130	2,665	-	-	95	271	-	3,301
Postage & Printing	393	314	3,921	-	-	232	225	-	5,085
Depreciation	-	-	-	-	-	-	-	-	-
Other Expenses	1,492	155	2,373	-	-	357	1,283	375	6,035
EXPENSES BEFORE ALLOCATION OF ADMIN	73,884	162,492	1,179,186	29,758	70,675	81,420	109,791	2,095	1,709,301
ADMIN ALLOCATION	22,064	12,121	187,093	3,402	4,304	13,744	18,732	357	261,817
TOTAL EXPENSES	95,948	174,613	1,366,279	33,160	74,979	95,164	128,523	2,452	1,971,118
Changes in Unrestricted Net Assets	96,428	(68,931)	(102,046)	(3,501)	(4,134)	(20,918)	(18,038)	17,274	(103,866)
UNRESTRICTED NET ASSETS, Beginning of Year	(101,360)	38,812	51,456	9,849	(4,834)	31,994	(35,134)	-	(9,217)
Transfer & Satisfaction of Program Restrictions	4,932	30,119	50,590	(6,348)	8,968	(11,076)	53,172	(17,274)	113,083
UNRESTRICTED NET ASSETS, End of Year	-	-	-	-	-	-	-	-	-

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

STATE PROGRAMS

	HOMECARE	COMMUNITY CHOICES	COORDINATION OF CARE	PROTECTIVE SERVICES	ECOP	MONEY MANAGEMENT	SUPPORTIVE HOUSING	LTC OPTIONS	SENIOR WHOLE HEALTH	TOTAL STATE PROGRAMS
PUBLIC SUPPORT & REVENUE										
Public Support										
Contract Revenue	3,447,904	2,401,799	155,838	377,229	1,734,600	25,141	129,213	46,257	26,820	8,344,801
Client Fees	298,361	-	-	-	69,467	-	-	-	-	367,828
Total Public Support	3,746,265	2,401,799	155,838	377,229	1,804,067	25,141	129,213	46,257	26,820	8,712,629
Revenue										
Contributions	-	-	-	3,000	-	7,760	-	-	-	10,760
Fundraising Events	-	-	-	-	-	-	-	-	-	-
Donated Services	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	3,000	-	7,760	-	-	-	10,760
TOTAL SUPPORT & REVENUE	3,746,265	2,401,799	155,838	380,229	1,804,067	32,901	129,213	46,257	26,820	8,723,389
EXPENSES										
Subcontracted Direct Care	2,145,263	2,144,233	-	1,884	1,067,755	-	-	-	18,315	5,377,450
In-Kind	-	-	-	-	-	-	-	-	-	-
Program Materials & Benefits	317,358	34,878	-	-	72,018	-	3,405	39,648	4,632	471,939
Food Services	-	-	-	-	-	-	-	-	-	-
Salaries	661,197	157,815	147,685	276,478	264,150	27,806	14,046	-	858	1,550,035
Payroll Taxes	59,570	14,245	13,908	25,596	23,825	2,108	1,249	-	73	140,574
Employee Benefits	66,070	22,533	13,803	27,086	36,510	2,170	8,394	-	38	176,604
Rent	54,687	30,503	12,074	18,212	28,344	5,792	9,241	-	69	158,922
Utilities	4,156	2,232	926	1,429	2,170	411	684	-	5	12,013
Maintenance & Repair	5,547	1,939	1,294	2,337	2,977	209	686	-	-	14,989
Property Insurance	3,001	1,032	728	1,332	1,672	-	372	-	-	8,137
Staff Mileage	14,774	2,144	2,985	11,635	5,946	195	105	-	-	37,784
Training	1,185	-	-	290	-	-	495	-	-	1,970
Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-
Telephone	6,128	2,106	1,487	4,000	3,414	202	760	-	-	18,097
Advertising	85	-	405	-	-	-	-	85	-	575
Supplies & Equipment	1,722	441	895	569	782	69	423	-	-	4,901
Postage & Printing	3,361	1,070	809	1,613	1,734	157	453	-	-	9,197
Depreciation	-	-	-	-	-	-	-	-	-	-
Other Expenses	36,818	530	1,146	860	858	3,626	1,336	-	-	45,174
EXPENSES BEFORE ALLOCATION OF ADMIN	3,380,922	2,415,701	198,145	373,321	1,512,155	42,745	41,649	39,733	23,990	8,028,361
ADMIN ALLOCATION	160,942	44,632	33,807	63,695	67,800	7,293	6,636	15	3,303	388,123
TOTAL EXPENSES	3,541,864	2,460,333	231,952	437,016	1,579,955	50,038	48,285	39,748	27,293	8,416,484
Changes in Unrestricted Net Assets	204,401	(58,534)	(76,114)	(56,787)	224,112	(17,137)	80,928	6,509	(473)	306,905
UNRESTRICTED NET ASSETS, Beginning of Year	99,704	(8,151)	(95,930)	(73,529)	88,439	(3,116)	(706)	-	-	6,711
Transfer & Satisfaction of Program Restrictions	376,622	66,685	172,044	130,316	(312,551)	20,253	(80,222)	(6,509)	473	367,111
UNRESTRICTED NET ASSETS, End of Year	680,727	-	-	-	-	-	-	-	-	680,727

MINUTEMAN SENIOR SERVICES, INC.
SUPPLEMENTAL SCHEDULE OF PUBLIC SUPPORT, REVENUES,
EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

	OTHER PROGRAMS							
	PRIVATE ELDER CARE	PRIVATE ALZHEIMERS PROGRAM	COMMONWEALTH CORPS	TOTAL OTHER PROGRAMS	TOTAL ALL PROGRAMS	FUND- RAISING	MANAGEMENT & GENERAL	2010 TOTAL
PUBLIC SUPPORT & REVENUE								
Public Support								
Contract Revenue	-	-	-	-	9,866,921	-	-	9,866,921
Client Fees	-	-	-	-	368,221	-	-	368,221
Total Public Support	-	-	-	-	10,235,142	-	-	10,235,142
Revenue								
Contributions	34,470	6,516	80,157	121,143	380,033	248,700	-	628,733
Fundraising Events	-	-	-	-	-	2,290	-	2,290
Donated Services	-	-	-	-	96,434	-	-	96,434
Interest Income	-	-	-	-	-	-	7	7
Miscellaneous	-	-	-	-	175	-	-	175
Total Revenue	34,470	6,516	80,157	121,143	476,642	250,990	7	727,639
TOTAL SUPPORT & REVENUE	34,470	6,516	80,157	121,143	10,711,784	250,990	7	10,962,781
EXPENSES								
Subcontracted Direct Care	-	-	-	-	5,505,276	-	-	5,505,276
In-Kind	-	-	-	-	96,434	-	-	96,434
Program Materials & Benefits	9,614	6,783	-	16,397	519,922	-	-	519,922
Food Services	-	-	-	-	550,418	-	-	550,418
Salaries	15,092	-	70,431	85,523	2,252,245	36,430	457,398	2,746,073
Payroll Taxes	5	-	5,431	5,436	201,554	3,289	32,299	237,142
Employee Benefits	5,063	-	-	5,063	283,493	2,998	18,894	305,385
Rent	198	-	-	198	213,950	14,647	22,812	251,409
Utilities	14	-	-	14	16,190	1,023	1,637	18,850
Maintenance & Repair	1	-	-	1	25,040	330	853	26,223
Property Insurance	-	-	-	-	12,742	130	531	13,403
Staff Mileage	-	-	1,318	1,318	69,982	251	1,156	71,389
Training	-	-	30	30	2,350	-	225	2,575
Professional Dues & Fees	-	-	-	-	-	-	59,675	59,675
Telephone	-	-	-	-	27,643	265	3,191	31,099
Advertising	-	-	50	50	760	220	440	1,420
Supplies & Equipment	-	-	177	177	8,379	270	14,446	23,095
Postage & Printing	-	-	-	-	14,282	905	6,443	21,630
Depreciation	-	-	-	-	-	-	32,442	32,442
Other Expenses	-	-	537	537	51,746	5,146	25,520	82,412
EXPENSES BEFORE ALLOCATION OF ADMIN	29,987	6,783	77,974	114,744	9,852,406	65,904	677,962	10,596,272
ADMIN ALLOCATION	3,476	-	13,304	16,780	666,720	11,242	(677,962)	-
TOTAL EXPENSES	33,463	6,783	91,278	131,524	10,519,126	77,146	-	10,596,272
Changes in Unrestricted Net Assets	1,007	(267)	(11,121)	(10,381)	192,658	173,844	7	366,509
UNRESTRICTED NET ASSETS, Beginning of Year	4,231	-	12,401	16,632	14,126	394,552	(170,368)	238,310
Transfer & Satisfaction of Program Restrictions	(5,238)	267	(1,280)	(6,251)	473,943	(568,396)	170,361	75,908
UNRESTRICTED NET ASSETS, End of Year	-	-	-	-	680,727	-	-	680,727

**MINUTEMAN SENIOR SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	TYPE PROGRAM	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL FEDERAL AWARDS EXPENDED
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Massachusetts Executive Office of Elder Affairs:				
Special Programs for Aging, Title III, Part B Grants for Supportive Services and Senior Center (including Ombudsman)	A *	93.044	MINUTETITLE3NSIP	\$ 204,166
Special Programs for the Aging, Title III, Part C - Nutrition Services	A *	93.045	MINUTETITLE3NSIP	\$ 426,948
Nutrition Services Incentive Program	A *	93.053	MINUTETITLE3NSIP	\$ 91,739
AGING CLUSTER TOTAL				\$ 722,853
SHINE	B	93.779	SHINEPROGRAM	\$ 101,072
Care Giver, Title III	B	93.052	MINUTETITLE3NSIP	\$ 106,049
Special Programs for the Aging, Title III, Part D - Health Promotion Services	B	93.043	MINUTETITLE3NSIP	\$ 6,727
Special Programs for the Aging (ADRC)	B	93.048	ADRC2010MINUTEMAN000	\$ 55,272
* Denotes Major Program				\$ 991,973

**MINUTEMAN SENIOR SERVICES, INC.
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2011**

1. DEFINITION OF REPORTING ENTITY

This Schedule of Expenditures of Federal Awards includes the federal grant activity of Minuteman Senior Services Inc. ("The Agency"). The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A.** Basis of Presentation - This Schedule of Federal Awards is presented using the accrual method of accounting, which is described in note 2 to the financial statements.
- B.** The Agency identified the larger Federal Programs (Type A programs) as those programs that exceed \$300,000. All other programs are labeled as Type B programs.
- C.** Federal CFDA Numbers 93.044 and 93.045 (Special Programs for the Aging - Title III), and 93.053 (Nutrition Services Incentive Program) are considered a cluster program. The grouped total is used to determine whether the cluster is a Type A or B program and whether or not it is classified as a Major Federal Program.

3. SUBRECIPIENTS

The Agency passes through certain Federal assistance received from the Department of Health and Human Services which is passed through the Commonwealth of Massachusetts, Executive Office of Elder Affairs, to other not-for-profit agencies. The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Agency is responsible for monitoring subrecipients to help assure that Federal Awards are used for authorized purpose in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance is achieved.

Of the federal expenditures presented in the schedule, Minuteman Senior Services, Inc. provided federal awards to subrecipients as follows:

	<u>Federal CFDA Number</u>	<u>Amounts Provided Subrecipients</u>
Title III, Part B, Direct Service	93.044	\$ 116,493

Bruce D. Norling, CPA, P.C.

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
Minuteman Senior Services, Inc.

We have audited the financial statements of Minuteman Senior Services, Inc. (the Agency) as of and for the year ended June 30, 2011, and have issued our report thereon dated January 4, 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

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies and the Commonwealth of Massachusetts and is not intended to be and should not be used by anyone other than these specified parties.

Bruce D. Norling, CPA, P.C.

January 4, 2012

Bruce D. Norling, CPA, P.C.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
Minuteman Senior Services, Inc.

Compliance

We have audited Minuteman Senior Services, Inc.'s (the Agency) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2011. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Agency's compliance with those requirements.

In our opinion, the Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors and management, federal awarding agencies, and the Commonwealth of Massachusetts and is not intended to be and should not be used by anyone other than these specified parties.

Bruce D. Norling, CPA, P.C.

January 4, 2012

MINUTEMAN SENIOR SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of Minuteman Senior Services, Inc. (MSS).
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of MSS were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for MSS expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs were:
 - U.S. Department of Health and Human Services: Aging Cluster;
Special Programs for Aging Title III, Part B – Grants for Supportive Services and Senior Centers (including Ombudsman) (CFDA #93.044)
 - Special Programs for Aging Title III, Part C – Nutrition Services (CFDA #93.045)
 - Nutrition Services Incentive Program (CFDA #93.053)
8. The threshold for distinguishing Types A and B programs was \$300,000. Type A programs are those that exceed \$300,000.
9. The Agency did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – NONE

C. FINDINGS – MAJOR FEDERAL AWARD PROGRAMS – NONE

**MINUTEMAN SENIOR SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2011**

All prior year audit findings have been resolved.