

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Uniform Financial Statements

June 30, 2011

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

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June 30, 2011

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Kevin P. Martin & Associates, P.C.

Independent Auditors' Report

To the Board of Directors of
Woburn Council of Social Concern, Inc.

We have audited the accompanying statement of financial position of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), as of June 30, 2011, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Agency's 2010 financial statements and, in our report dated November 10, 2010, we expressed an unqualified opinion on those financial statements. The prior year comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2011, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Braintree, Massachusetts
November 10, 2011



Kevin P. Martin & Associates, P.C.

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
Woburn Council of Social Concern, Inc.

We have audited the financial statements of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2011, and have issued our report thereon dated November 10, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the audit committee, management, Board of Directors and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Nunn P. Martini & Company, P.C.".

Braintree, Massachusetts
November 10, 2011



Kevin P. Martin & Associates, 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
Woburn Council of Social Concern, Inc.

Compliance

We have audited the compliance of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2011. The Agency's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program 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 requirements referred to above that are applicable to its major federal program 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 in order to determine our 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 would not necessarily 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 audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Braintree, Massachusetts
November 10, 2011

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2011

WITH COMPARATIVE TOTALS AS OF

06/30/2010

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	277,812			277,812	154,184
2	Accounts Receivable, Program Services	103,895			103,895	103,755
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	103,895			103,895	103,755
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	9,405			9,405	19,433
8	Other Accounts Receivable					
9	Other Current Assets	4,025			4,025	
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	395,137			395,137	277,372
12	Land, Buildings, and Equipment		2,286,808		2,286,808	2,284,154
13	Accumulated Depreciation		(411,347)		(411,347)	(362,092)
14	Net Land, Buildings and Equipment		1,875,461		1,875,461	1,922,062
15	Long-Term Investments	11,812			11,812	11,561
16	Other Assets					
17	Due From Other Funds					
18	TOTAL ASSETS	406,949	1,875,461		2,282,410	2,210,995
LIABILITIES AND NET ASSETS						
19	Accounts Payable	37,107			37,107	30,734
20	Subcontract Payable					
21	Accrued Expenses	83,402			83,402	60,650
22	Current Notes Payable					
23	Current Portion Long-Term Debt		47,629		47,629	
24	Deferred Revenue	1,595			1,595	1,110
25	Other Current Liabilities	3,327			3,327	3,148
26	TOTAL CURRENT LIABILITIES	125,431	47,629		173,060	95,642
27	Long-Term Notes & Mortgage Payable		1,329,033		1,329,033	1,380,954
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	125,431	1,376,662		1,502,093	1,476,596
NET ASSETS						
31	Unrestricted	281,518	498,799		780,317	727,802
32	Temporarily Restricted					6,597
33	Permanently Restricted					
34	TOTAL NET ASSETS	281,518	498,799		780,317	734,399
35	TOTAL LIABILITIES AND NET ASSETS	406,949	1,875,461		2,282,410	2,210,995

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2011 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2010

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	272,062			272,062	285,554
2 In-Kind Contributions	396,052			396,052	362,716
3 Grants	128,627			128,627	138,166
4 Program Service Fees	1,213,581			1,213,581	1,130,617
5 Federated Fundraising Organization Allocation	113,788			113,788	127,040
6 Investment Revenue	1,032			1,032	1,602
7 Revenue from Commercial Products & Services					
8 Other					
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	6,597	(6,597)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,131,739	(6,597)		2,125,142	2,045,695
EXPENSES AND LOSSES					
14 Administration (Management & General)	316,129			316,129	325,737
15 Fundraising	84,154			84,154	91,060
16 Total Program Services	1,678,941			1,678,941	1,633,697
17 TOTAL EXPENSES	2,079,224			2,079,224	2,050,494
18 Losses					
19 TOTAL EXPENSES AND LOSSES	2,079,224			2,079,224	2,050,494
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	52,515	(6,597)		45,918	(4,799)
25 NET ASSETS AT BEGINNING OF YEAR	727,802	6,597		734,399	739,198
26 NET ASSETS AT END OF YEAR	780,317			780,317	734,399

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2011

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	45,918
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	49,255
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	(140)
5	Increase/Decrease in Prepaid Expenses	10,028
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	6,373
8	Increase/Decrease in Accrued Expenses	22,752
9	Increase/Decrease in Deferred Revenue	485
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	(78)
13	Other Cash Used in/Provided by Operating Activities	(4,019)
14	Net Cash Provided by/(used in) Operating Activities	130,574
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(2,654)
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(2,654)
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	(4,292)
29	Other Finance Payments/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	(4,292)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc

FEIN: 042494773

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2011

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>123,628</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>154,184</u>
33	Cash and Cash Equivalents at End of Year	<u>277,812</u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u>46,018</u>
35	Cash Paid During the Year for Taxes/Other	<u></u>

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	<u></u>
37	Other Noncash Investing and Financing Activities	<u></u>
38	Reinvested interest and dividends	<u>173</u>
39		<u></u>
40		<u></u>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc. FEIN: 042494773

Statement of Functional Expenses for the Year Ended: 06/30/2011

	SUPPORTING SERVICES		PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	921,197	191,850	65,598	663,749
2. Occupancy	140,882	46,477	2,079	92,326
3. Other Program / Operating Expense	799,356	12,978	23	786,355
4. Subcontract Expense	10,417	2,423	7,994	
5. Direct Administrative Expense	52,583	26,637	6,555	19,391
6. Other Expenses	105,534	19,410	1,151	84,973
7. Depreciation of Buildings and Equipment	49,255	16,354	754	32,147
8. TOTAL EXPENSES	2,079,224	316,129	84,154	1,678,941

See Accompanying Notes to Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc. FEIN: 042494773

Statement of Functional Expenses for the Year Ended: 06/30/11

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	28	29	35	36	40
1. Employee Compensation & Related Expenses	12,784	46,817	13,674	3,178	178,958
2. Occupancy	711	2,628	3,114	1,929	26,924
3. Other Program / Operating Expense	44,402	149,394	8	796	6,596
4. Subcontract Expense					
5. Direct Administrative Expense	490	1,795	440	89	5,033
6. Other Expenses	2,366	8,673			20,275
7. Depreciation of Buildings and Equipment	241	892	1,104	699	9,175
8. TOTAL EXPENSES	60,994	210,199	18,340	6,691	246,961

See Accompanying Notes to Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc. FEIN: 042494773

Statement of Functional Expenses for the Year Ended: 06/30/11

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	42	50	70	71	73
1. Employee Compensation & Related Expenses	102,881	59,894	12,859	30,014	49,022
2. Occupancy	9,694	23,987	711	1,670	7,534
3. Other Program / Operating Expense	2,037	338,249	66,959	90,488	1,792
4. Subcontract Expense					
5. Direct Administrative Expense	2,561	2,602	490	1,142	1,313
6. Other Expenses	7,299	25,497	2,366	5,521	5,677
7. Depreciation of Buildings and Equipment	3,305	8,694	241	566	2,570
8. TOTAL EXPENSES	127,777	458,923	83,626	129,401	67,908

See Accompanying Notes to Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc. FEIN: 042494773

Statement of Functional Expenses for the Year Ended: 06/30/11

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>74</u>	<u>76</u>	<u>77</u>	<u>78</u>	
1. Employee Compensation & Related Expenses	<u>68,606</u>	<u>54,204</u>	<u>8,220</u>	<u>22,638</u>	
2. Occupancy	<u>6,447</u>	<u>3,734</u>	<u>1,095</u>	<u>2,148</u>	
3. Other Program / Operating Expense	<u>1,323</u>	<u>83,722</u>	<u>196</u>	<u>393</u>	
4. Subcontract Expense					
5. Direct Administrative Expense	<u>1,709</u>	<u>1,148</u>	<u>192</u>	<u>387</u>	
6. Other Expenses	<u>4,866</u>		<u>811</u>	<u>1,622</u>	
7. Depreciation of Buildings and Equipment	<u>2,201</u>	<u>1,353</u>	<u>369</u>	<u>737</u>	
8. TOTAL EXPENSES	<u>85,152</u>	<u>144,161</u>	<u>10,883</u>	<u>27,925</u>	

See Accompanying Notes to Financial Statements

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies

The financial statements of Woburn Council of Social Concern, Inc. (the Agency), also doing business as Council of Social Concern, 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 are described below in order to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The agency is a charitable, community-based agency, responding to the basic needs of people of all ages, providing early childhood education and care, helping individuals develop their potential, creating positive family and community relationships, and fostering respect for diversity.

Most of the Agency's programs serve residents of Woburn and Winchester Massachusetts. Some of the Agency's programs also serve residents of one or more other communities within Middlesex County. The Agency assists over 2,700 individuals per year, with the support of approximately 265 volunteers.

The following program divisions are listed in order of relative importance based upon total program expenditures:

Children's Center - The Children's Center is a childcare and early childhood education facility, providing children with full time, year-round care. The Children's Center is licensed by the EEC and accepts children from 1 month through 5 years of age. The operating capacity for FY 2011 was 50 children. Subsidized tuition assistance is available on a sliding scale basis to eligible low and moderate-income families. Social support services are available to parents and children, with a special focus on families identified as high risk. The Children's Center program accounted for approximately 36% of total program expenditures.

Family Child Care System - Operates a family-based childcare system serving children, 2 months through 5 years of age. Children receive childcare in the homes of Massachusetts Department of Early Education and Care (EEC) licensed, independent family childcare providers, with whom we contract. The operating capacity for FY 2011 was 48 children. Subsidized tuition assistance is available on a sliding scale basis to eligible low and moderate-income families. Family Childcare System staff members visit each family childcare provider home at least one time per month and are available at other times for telephone consultation. Staff members monitor the quality of childcare, assess each child's developmental progress, and consult with family childcare providers on any significant issues. Social support services are also available to parents and children, with a special focus on families identified as high risk. The Family Child Care System program accounted for approximately 35% of total program expenditures.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Food Pantry - The Food Pantry provides food to individuals and families without adequate financial resources to meet basic needs. Recipients have reported that the quantity of food they receive generally lasts about 4 to 5 days. Use of the Food Pantry is limited to one time per month. The Food Pantry is open to all households, by appointment only, on Tuesdays and Thursdays, 9:45 AM to 12 PM and 1:30 PM to 3PM. The Food Pantry also offers Wednesday evening hours, from 6 PM to 7 PM for individuals who work or attend school during the day. To help clients at Thanksgiving and Christmas, Food Pantry staff and volunteers distribute special holiday food baskets. A Community Resource Coordinator is available to Food Pantry clients during Food Pantry program hours, to educate them about community resources that may be able to assist them. The Food Pantry program accounted for approximately 27% of total program expenditures.

Family Skill Building - Supervised Visitation Program - The program offers a safe, neutral environment where parents and children can spend quality time together. Child-friendly rooms are equipped with age appropriate toys and games that allow for quality parent/child interaction. An audio and visual monitoring system is available. The Family Skill Building - Supervised Visitation Program accounted for approximately 1% of total program expenditures.

Family Skill Building - Parenting Education Program - The program offers parenting education classes to help parents enhance their parenting skills and deal with significant parenting challenges. Child care is available on-site for all evening classes. The Family Skill Building - Parenting Education Program accounted for approximately 1% of total program expenditures.

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating 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.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(c) *Revenue Recognition*

The Agency earns revenue as follows:

Program Service Fees - Program Service Fees are earned and recognized by the Agency when units or services are provided and billed under various agreements funded primarily by governmental agencies. Unit-rate contracts provide that revenue is to be earned and recognized at a non-negotiated, negotiated, or class rate for each unit-of-service that is provided under the terms of the contract. Billings are subject to final approval by the governmental agency. Deferred revenue represents program service fees received prior to year-end for the following fiscal period. These amounts are recognized as income during the subsequent fiscal period.

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 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 was derived from an auction and telethon. Gross revenue derived from these events totaled \$37,813 and \$35,231, respectively.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2011, the Agency derived approximately 49% of its total revenue from governmental agencies, 37% from grants & contributions, 9% from consumer fees, and 5% from federated fundraising organizations. All revenue is recorded at the estimated net realizable amounts.

(d) *Promises to Give*

Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional. Unconditional promises to give are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a risk-free interest rate applicable to the year in which the promise is received. Accretion of the discount is included in contribution revenues.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(d) Promises to Give - continued

On a periodic basis, the Agency reviews its promises to give to identify specific credit losses and to assess the overall probability of collection. This review is used in the determination of the appropriate loss reserve to cover estimated probable uncollectible amounts. Promises to give are written off if no payment has been received by the scheduled due date, after giving consideration to such factors as payment history and donor correspondence.

(e) Accounts Receivable

The Agency carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts as necessary. 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, 2011, 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 government agencies in Massachusetts. During the year ended June 30, 2011, the Agency's trade receivables were due as follows: approximately 98% due from governmental agencies and 2% from other sources, which includes grants and fees, local businesses, civic institutions, religious institutions, and individuals from Massachusetts.

(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 two classes of net assets (temporarily restricted and unrestricted) and the statement of activities displays the amounts of change in each of those classes of net assets.

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

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

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(f) Standards of Accounting and Reporting - continued

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

(g) Income Taxes

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code and therefore is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the Internal Revenue Code, is subject to federal income tax. For the year ended June 30, 2011, there was no liability for tax on unrelated business income.

The Agency has adopted the provisions of GAAP which prescribe 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, 2011, the Agency does not believe its financial statements include any uncertain tax positions. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense.

All tax years prior to 2007 are closed via the passing of the Statute of Limitations. No notices have been received from either the Internal Revenue Service or Commonwealth of Massachusetts addressing any subsequent year.

(h) Fundraising

Fundraising relates to the activities of individuals in raising general and specific contributions to the Agency and promoting special events. Total cost of all fundraising activities for the year ended June 30, 2011 was \$112,587 or 12% of the total contribution revenue. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(i) Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. 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. 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, 2011.

(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) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 10, 2011, which is the date the Agency's financial statements were issued. No material subsequent events have occurred since June 30, 2011 that required recognition or disclosure in the financial statements.

(m) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Agency maintains its cash deposit balances in banks located in Massachusetts. The Agency did not maintain interest bearing cash and deposit balances in excess of FDIC insured limits.

(n) Investments

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

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(o) Fair Value Measurements

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

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

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. The Agency currently has no level 2 assets or liabilities that are measured on a recurring basis.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include items where the determination of fair value requires significant management judgment or estimation. The Agency currently has no Level 3 assets or liabilities that are measured at fair value on a recurring basis.

The following table presents the fair value hierarchy for those financial assets measured at fair value on a recurring basis as of June 30, 2011.

Fair Value Measurements on a Recurring Basis

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments	\$ <u>11,812</u>	\$ _____	\$ _____	\$ <u>11,812</u>
Total	\$ <u>11,812</u>	\$ _____	\$ _____	\$ <u>11,812</u>

Based on the analysis of the nature and risks of its investments, the Agency has determined that presenting them as a single class is appropriate. See Note 2.

The Agency's policy is to recognize transfers into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels during the year ended June 30, 2011.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(o) *Fair Value Measurements - continued*

The Agency's financial instruments include cash and cash equivalents, accounts receivables, accounts payable, accrued expenses and deferred revenue. The carrying amount of these financial instruments approximates their fair value due to their short maturities. The fair value of the Agency's long-term debt, including the current portion, is estimated based on the borrowing rates currently available for loans with similar terms and maturities.

The Agency is required to apply the provisions of GAAP to fair value measurements for nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Agency has no nonfinancial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2011.

(p) *Fixed Assets and Depreciation*

Property and equipment acquired by purchase 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:

Building	40
Building improvements	20
Equipment	3-10
Computer equipment	3-5

(q) *Donated Goods and Services*

Contributed services amounted to \$33,796 for the year ended June 30, 2011. Contributed services are provided by individuals possessing specialized skills. Contributed services are included with in-kind contributions and with non-reimbursable administration and program expenses in the accompanying financial statements and are recorded at estimated reasonable rates of costs which would have been involved if services had been purchased.

Donations of food and other items amounted to \$362,256 for the year ended June 30, 2011. Contributed goods are included with in-kind contributions and with non-reimbursable administration and program expenses in the accompanying financial statements and are recorded at estimated fair value on the date of receipt.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(1) Summary of Significant Accounting Policies - continued

(r) Summarized Financial Information for 2010

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, 2010. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles in the United States. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2010, from which the summarized information is derived.

(s) 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 a 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:

Operating 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.

(t) Reclassifications

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

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(2) Investments

Investments are comprised of the following as of June 30, 2011:

	<u>Fair Value</u>
Government securities	\$ <u>11,812</u>
Total	\$ <u>11,812</u>

Investment return consisted of the following for the year ended June 30, 2011:

Interest and dividends, net of management fees	\$ 954
Unrealized gain on investments	<u>78</u>
Total	\$ <u>1,032</u>

Government Securities consist of a U.S. Treasury Note which is intended to be held to its maturity, February 2014.

(3) Fixed Assets and Depreciation

Depreciation of property and equipment is provided using the straight-line method over the estimated lives of the assets as follows:

	<u>Cost</u>
Land	\$ 389,500
Building	1,830,640
Building improvements	39,573
Equipment and computer equipment	<u>27,095</u>
Total	\$ <u>2,286,808</u>

Depreciation expense amounted to \$49,255 for the year ended June 30, 2011.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(4) Mortgage Note Payable

The agency has a promissory note agreement with Winchester Savings Bank. For the period June 2011 through June 2012, monthly payments, of principal and interest, were adjusted to a margin of 1.50% in excess of the average weekly yield on a U.S. Treasury Note, with an effective annual rate of 1.75%. Beginning June 2012, monthly payments, of principal and interest amounting to \$6,306, are set to adjust annually to a margin of 3.25% in excess of the average weekly yield on a U.S. Treasury Note. The note in the original amount of \$1,480,000 is collateralized by the property, which has a net book value of \$1,875,461 at June 30, 2011. The loan matures June 2033 and as of June 30, 2011, the principal balance due was \$1,376,662. Maturities of the mortgage note payable are projected as follows based on the MTA Rate Forecast on 1-Year Treasury Bills:

<u>Year Ended</u>	<u>Projected Mortgage Interest Rate</u>	<u>Projected Amount</u>
2012	1.750%	\$ 47,629
2013	3.500%	\$ 43,637
2014	3.625%	\$ 44,592
2015	4.125%	\$ 43,955
2016	4.875%	\$ 42,602

Interest expense for the year ended June 30, 2011 amounted to \$48,032.

(5) Employee Benefits

The Agency has a plan that qualifies as a "Cafeteria Plan" under Section 125 of the Internal Revenue Code. The plan allows the Agency's employees to pay for medical and dental insurance on a pre-tax basis. All employees are eligible to participate in the plan upon hire, open annual enrollment, and qualifying events.

(6) Related Party Transactions

During the year ended June 30, 2011, the Agency paid \$39,544 to one board member for providing family childcare services at a rate established by the Massachusetts Department of Early Education and Care.

During the year ended June 30, 2011, the Agency paid \$4,086 to the spouse of a board member for plumbing services billed to the Agency at a standard billing rate, net of a 10% discount.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(7) Commitments and Contingencies

(a) Funding Sources

The Agency receives a portion of its funding from various agencies of the Commonwealth of Massachusetts under unit rate contracts. These contracts are subject to audit by the appropriate governmental agencies and could result in the recapture by the agencies of revenue previously reported by the Agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the financial position of the Agency as of June 30, 2011 or on its results of operations for the year then ended.

The Agency's operations are concentrated in the early education and childcare and social service provider fields. 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:

- City of Woburn
- Massachusetts Department of Early Education and Care
- Massachusetts Department of Children and Families
- Massachusetts Department of Education
- Massachusetts Department of Housing and Community Development
- Massachusetts Operational Services Division
- United States Department of Agriculture
- United States Department of Health and Human Services
- United States Department of Homeland Security
- United States Office of Management and Budget

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

(b) Other

The Agency has elected to pay unemployment insurance benefits to the Commonwealth of Massachusetts under the reimbursable method. Under this method, the Agency is billed for any and all benefits actually paid to its former employees by the Commonwealth. To mitigate its exposure to unemployment claims, the Agency has a Stop Loss insurance policy of \$77,246 administered by 501(c) Agencies Trust with a \$38,623 deductible. The Agency is also building an unemployment insurance reserve administered by 501(c) Agencies Trust. As of June 30, 2011 the reserve balance was \$4,025. In addition, the Agency's Board of Directors has designated \$15,000 to be set aside for purposes of funding unemployment claims. Management is of the opinion that no material liability will result from such claims.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2011

(8) Restricted Net Assets

As of June 30, 2011, there were no 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 the donors. Donor restrictions limit the use of the resources within the particular purpose stated above.

(9) Schedule of Federal Awards

Determination of the federal major program was made using a risk based approach. For the fiscal year ended June 30, 2011, the Agency qualified as a low-risk auditee. The major program tested is disclosed as such in the Schedule of Findings and Questioned Costs.

(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 twenty percent (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, 2010	\$ (2,503,786)	
2011 Deficit	(<u>205,173</u>)	(19.89) %
Cumulative Deficit, June 30, 2011	\$ <u>(2,708,959)</u>	

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Schedule of Findings and Questioned Costs

June 30, 2011

(1) Summary of Auditors' Results

Financial Statements:

Type of Auditor's Report Issued: Unqualified

Internal Control Over Financial Reporting:

Material Weakness(es) Identified? _____ yes X no
Significant Deficiency(ies) Identified _____ yes X none reported

Noncompliance Material to Financial Statements Noted? _____ yes X no

Federal Awards:

Internal Control Over Major Programs:

Material Weakness(es) Identified? _____ yes X no
Significant Deficiency(ies) Identified _____ yes X none reported

Type of Auditor's Report Issued on Compliance:
for Major Programs: Unqualified

Any Audit Findings Disclosed that are Required
to be Reported in Accordance with
Circular A-133, Section .510(a)? _____ yes X no

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
CLUSTER:	
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
ARRA - 93.713	ARRA - Child Care and Development Block Grant

Dollar Threshold Used to Distinguish
Between Type A and Type B Programs: \$ 300,000

Auditee Qualified as Low-Risk Auditee? X yes ___ no

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Schedule of Findings and Questioned Costs

June 30, 2011

(2) Financial Statement Findings

No significant deficiencies or material weaknesses reported.

(3) Federal Award Findings and Questioned Costs

No significant deficiencies or material weaknesses reported.

(4) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.



Kevin P. Martin & Associates, P.C.

**Independent Auditors' Report on
Schedule of Expenditures of Federal Awards**

To the Board of Directors of
Woburn Council of Social Concern, Inc.

We have audited the basic financial statements of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), for the year ended June 30, 2011. That audit was conducted for the purpose of forming an opinion on the basic financial statements of the Agency taken 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Kevin P. Martin & Associates, P.C.

Braintree, Massachusetts
November 10, 2011

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Major Programs:			
<u>U.S. Department of Health and Human Services:</u>			
<i>Passed through Department of Early Education and Care</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2011FLEXPOOLINCOMEEL 2011PRIORPOPSUPPMA01 400010WOBURNCOUN25IE 4100WOBURNCOUNCIPPSP	\$ 630 12,602 35,559 224,253 <hr/> 273,044
<i>Passed through Child Care Resource Center, Inc.</i>			
			<hr/> 13,554 <hr/> 286,598
<i>Passed through Department of Early Education and Care</i>			
Child Care and Development Block Grant	93.575	2011FLEXPOOLINCOMEEL 2011PRIORPOPSUPPMA01 400010WOBURNCOUN25IE 4100WOBURNCOUNCIPPSP	1,248 8,541 70,410 151,990 <hr/> 232,189
<i>Passed through Child Care Resource Center, Inc.</i>			
			<hr/> 14,982 <hr/> 247,171
<i>Passed through Department of Early Education and Care</i>			
ARRA - Child Care and Development Block Grant	ARRA - 93.713	2011FLEXPOOLINCOMEEL	<hr/> 2,074 <hr/> 2,074
Total Major Program:			<hr/> <hr/> 535,843
Non Major Programs:			
<u>U.S. Department of Health and Human Services:</u>			
<i>Passed through Department of Early Education and Care</i>			
Temporary Assistance for Needy Families	93.558	2011FLEXPOOLINCOMEEL 400010WOBURNCOUN25IE	3,151 177,848 <hr/> 180,999
<i>Passed through Child Care Resource Center, Inc.</i>			
			<hr/> 19,086 <hr/> 200,085
<u>U.S. Department of Agriculture, Food and Nutrition Services:</u>			
<i>Passed through Department of Education, Bureau of Nutrition</i>			
Child and Adult Care Food Program	10.558	SCDOE11758A70532117A SCDOE11758T70532117A	2,622 5,797 <hr/> 8,419
<i>Passed through The Greater Boston Food Bank</i>			
ARRA - Emergency Food Assistance Program (Food Commodities)	10.569	N/A	<hr/> 10,260
<u>U.S. Department of Homeland Security:</u>			
ARRA - Emergency Food and Shelter National Board Program	ARRA - 97.024	N/A	<hr/> 4,097
Total Non Major Programs:			<hr/> <hr/> 222,861
Total Expenditures of Federal Awards:			\$ <hr/> <hr/> 758,704

Notes to the Schedule of Expenditures of Federal Awards

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the grant activity of Woburn Council of Social Concern, Inc. and is presented on the accrual basis. 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'. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

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

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



Kevin P. Martin & Associates, P.C.

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

To the Board of Directors of
Woburn Council of Social Concern, Inc.

We have audited the basic financial statements of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), for the year ended June 30, 2011. That audit was conducted for the purpose of forming an opinion on the basic financial statements of the Agency taken as a whole. The *Supplemental Information Required by the Operational Services Division* including the Uniform Financial Report Cover Page, Schedule A Organization Supplemental Information Schedule, and Schedule B Program Supplemental Information Schedule is presented solely for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.

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

Braintree, Massachusetts
November 10, 2011

ORGANIZATION: Woburn Council of Social Concern, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 06/30/2011

FEIN: 042494773

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	272,062	178,151	595	93,316
2R Gov. In-Kind/Capital Budget	10,260	XXXXXXXXXX	XXXXXXXXXX	10,260
3R Private In-Kind	385,792	24,383		361,409
4R Total Contributions and In-Kind	668,114	202,534	595	464,985
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	128,627			128,627
7R Total Grants	128,627			128,627
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTAWEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract	905,926	XXXXXXXXXX	XXXXXXXXXX	905,926
21R Dept. of Early Educ. & Care (EEC)-Voucher	59,151	XXXXXXXXXX	XXXXXXXXXX	59,151
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(OCDD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities	56,157	XXXXXXXXXX	XXXXXXXXXX	56,157
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources	89,193	XXXXXXXXXX	XXXXXXXXXX	89,193
39R Mass. Publicly sponsored client offsets	8,682	XXXXXXXXXX	XXXXXXXXXX	8,682
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	94,472	XXXXXXXXXX	XXXXXXXXXX	94,472
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	1,213,581	XXXXXXXXXX	XXXXXXXXXX	1,213,581
44R Federated Fundraising	113,788	78,788		35,000
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	1,032	1,032		
48R Other Revenue				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(282,354)	111,992	170,362
50R Released Net Assets-Program	6,597			6,597
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R TOTAL REVENUE	2,131,739		112,587	2,019,152
54R TOTAL EXPENSE = 56E	2,079,224		112,587	1,966,637
55R OPERATING RESULTS	52,515		0	52,515

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1E Total Direct Prog.Staff FTE/Exp 101-138	17.11	545,955	XXXX	XXXXXXXXXX
2E Chief Executive Officer - FTE/Exp.	1.00	74,490	0.89	66,111
3E Chief Financial Officer - FTE/Exp.	0.96	53,879	0.96	53,879
4E Accting/Clerical/Support FTE/Expense	2.91	99,409	1.47	41,051
5E Admin Maint/House-Grndskeeping FTE/Exp				
6E Total Admin Employee FTE/Expense 410	4.87	227,778	3.32	161,041
7E Commercial Products & Svcs/Mktng FTE/Exp				XXXX
8E Total FTE/Salary/Wages	21.98	773,733	3.32	161,041
9E Payroll Taxes 150		73,025		15,266
10E Fringe Benefits 151		76,528		18,168
11E Accrual Adjustments		(2,089)		(749)
12E Total Employee Compensation & Rel. Exp.		921,197		191,850
13E Facility and Prog. Equip.Expenses 301, 390		48,041		15,947
14E Facility & Prog. Equip. Depreciation 301		33,521		11,056
15E Facility Operation/Maint./Furn.390		81,080		26,674
16E Facility General Liability Insurance 390		11,660		3,755
17E Total Occupancy		174,302		57,432
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203		347,827		XXXXXXXXXX
21E Subcontracted Direct Care 206				XXXXXXXXXX
22E Staff Training 204		5,173		274
23E Staff Mileage / Travel 205		1,636		204
24E Meals 207		3,601		
25E Client Transportation 208		82,790		XXXXXXXXXX
26E Vehicle Expenses 208				
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209		1,829		XXXXXXXXXX
29E Client Personal Allowances 211				XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212		49,820		XXXXXXXXXX
31E Direct Client Wages 214				XXXXXXXXXX
32E Other Commercial Prod. & Svcs. 214				
33E Program Supplies & Materials 215		5,552		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense		9,131		7,292
36E Total Other Program Expense		507,359		7,770
37E Management Fees 410		2,423		2,423
38E Fundraising Fees 410		7,994		XXXXXXXXXX
39E Legal Fees 410				
40E Audit Fees 410		21,620		21,620
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		1,891		1,891
43E Leased Office/Program Office Equip.410,390		417		417
44E Office Equipment Depreciation 410		1,499		498
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		2,073		2,073
48E Program Support 216		24,667		XXXXXXXXXX
49E Professional Insurance 410		1,915		636
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		64,499		29,558
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(286,610)
53E Total Reimbursable & Fundraising Expense		1,667,357		109,932
54E Direct State/Federal Non-Reimbursable Expense		411,867		29,519
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		(29,519)
56E TOTAL EXPENSE = 56R		2,079,224		112,587

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

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Dean Solomon, Executive Director	74,492			
2C Mary Laing, Director of P.R. & Development	46,288			
3C Barbara Tumbarello, Program Director Children's Ctr	38,208			
4C Karen Colatrella, Program Director Food Pantry	38,120			
5C Sandy Allen, Program Director Family ChildCare Syst	37,919			

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	934,556	(2,503,788)	(2,708,959)	

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

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX
2N Direct Occupancy		101		101
3N Direct Other Program/Operating		301,128		12,500
4N Direct Subcontract Expense				XXXXXXXXXX
5N Direct Administrative Expense				XXXXXXXXXX
6N Direct Other Expense		96,403		12,118
7N Direct Depreciation		14,235		4,800
8N Total Direct Non-Reimbursable (must tie to 54E)		411,867		29,519
9N Total Direct and Allocated Non-Reimbursable (54E+55E)		409,212		XXXXXXXXXX
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		805,571		XXXXXXXXXX
11N Capital Budget Revenue Adjustments				XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(396,359)		XXXXXXXXXX
Description of Admin (M&G) Direct Non-Reimbursable Exp.				Inkind, Bad Debt and Advertising

ORGANIZATION: Woburn Council of Social Concern, Inc.

FY END: 06/30/2011

FEIN: 042494773

A OSI Principal's Compensation Disclosure Addendum-Unaudited
(For Use Only After Utilizing Lines Available in the Compensation Disclosure Section on A_OSI)

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

	Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
		Salary	Other	Salary	Other
6C	Nancy Johanson, Business Manager	34,953			
7C	Elena Amirault, Business Manager	18,925			
8C	Dawn Lorino, Program Manager Family Skill Building	10,373			
9C					
10C					
11C					
12C					
13C					
14C					
15C					
16C					
17C					
18C					
19C					
20C					
21C					
22C					
23C					
24C					
25C					
26C					
27C					
28C					

WOBURN COUNCIL OF SOCIAL CONCERN, INC.
FEIN: 042494773
FOR THE YEAR ENDED JUNE 30, 2011

ADDENDUM TO SCHEDULE A

Line 35E:

Line 35E contains the following accounts:

Office supplies	\$ 1,910
Postage	1,201
Membership dues	1,179
License/fees	1,132
Telephone	635
Activities	563
Computer software	545
Printing/developing	353
Publications	241
Internet service	229
Kitchen supplies	140
Food reimbursement	114
Volunteer recognition	85
Bad debt	66
Advertising	<u>50</u>
 Total line 35 E	 \$ <u>8,443</u>

Line 42E:

Line 42E contains the following accounts:

Computer software support	\$ 1,845
Investment commissions	<u>46</u>
 Total line 42E	 \$ <u>1,891</u>

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 28

Program Name: Family Child Care System IE<2

Description: Family Child Care Income Eligible <2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

*Program Type: 26

Program Address: 2 Merrimac Street

Woburn

MA

01801

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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. Includes rows for 1R-53R and 1N-12N.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID, Characters, MMARS Code. Includes rows 1C-5C and 1PS-3PS.

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Amount. Includes rows 1N-12N and a note about recoupment.

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 29 Program Name: Family Child Care System IE>2 Description: Family Child Care Income Eligible >2 Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26 Program Address: 2 Merrimac Street Woburn MA 01801 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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 offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Free Care clients, 6SS Total, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS.

Undup # # service units Clients delivered table with columns: Undup #, # service units delivered. Rows include 33, 5, 5, 43.

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

Comm. Of MA Surplus Rev. Retention Share (21.609)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 35

Program Name: Family Skill Building-Supervised Visitation

Description: Supervised Visitation

Catalog of Federal Domestic Assistance #: B

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

Program Type: N/A

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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: 2088, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct) 600, 7R Total Grants 600, 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(OCDD), 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 offets, 40R Other Publicly sponsored client offets, 41R Private Client Fees (excluding 3rd Pty) 7,535, 42R Private Client 3rd Pty/other offets, 43R Total Assistance and Fees 7,535, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue 16,131, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E 24,266

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Hour, 2SS Enter total unit capacity: 250, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 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, 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

PREPARER COMMENTS:

UNDUP # # service units Clients delivered table with columns: Undup #, # service units delivered, 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

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct 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

CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 36

Program Name: Family Skill Building-Parenting Education

Description: Parenting Education & Support Groups

Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm

Program Type: N/A

Program Address: 2 Merrimac Street
(Street/Number)

Woburn
(City)

MA
(State)

01801
(Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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 offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

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

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

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

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered

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

Table with columns: Description, Expense Amount, % Var.

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 40

Program Name: Children's Center - Preschool IE

Description: Preschool Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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 offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Free Care clients, 6SS Total, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C, 2C, 3C, 4C, 5C.

Undup # # service units Clients delivered table with columns: Undup #, # service units delivered. Rows include 18, 9, 8, 35.

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

Table with columns: Description, Expense Amt. Rows include Bad Debt, Client Holiday Gifts, Volunteers, Depreciation, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 42

Program Name: Children's Center - Toddler IE

Description: Toddler Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street

Woburn

MA

01801

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, etc.

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Free Care clients, 6SS Total.

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 (34,058)

PREPARER COMMENTS:

UNDUP # # service units Clients delivered table with columns: Undup #, # service units delivered, Clients.

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

CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 50

Program Name: Food Pantry

Description: Emergency and Supplemental Food Assistance

Catalog of Federal Domestic Assistance #: 97,024 B

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

*Program Type: N/A

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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 offets, 40R Other Publicly sponsored client offets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated 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: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC. Also includes POS SUBCONTRACT INFORMATION with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS.

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include 1SS Enter defined unit of service: Visit, 2SS Enter total unit capacity: 3,840, 3SS Publicly sponsored clients: 44, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

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

Table with columns: OPERATING RESULTS, Description. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Acting/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.

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 70

Program Name: Family Childcare System-Supportive <2

Description: Family Childcare Supportive <2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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: Day, 2SS Enter total unit capacity: 1,566, 3SS Publicly sponsored clients: 19, 4SS OSD's Program Privately sponsored clients: 1,894, 5SS Performance Report (D-1 Free Care clients: 2, 6SS Internet filing system Total: 21, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Values: 19, 1,894, 2, 1,894, 21, 1,894.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C EEC 4100WOBURNC CCSP, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Amount. Rows: 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.

Table with columns: Description, Amount, % Var. Rows: 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. (subject to OSD adjustment).

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

Comm. Of MA Surplus Rev. Retention Share (1,699)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 71

Program Name: Family Childcare System-Supportive >2

Description: Family Childcare Supportive >2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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 offests, 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Free Care clients, 6SS Total, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C, 2C, 3C, 4C, 5C.

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

Table with columns: Description, Expense Amt. Rows include Client Holiday Gifts, Client Clothes, Provider Appreciation, Depreciation. Includes note: (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 73

Program Name: Children's Center - Preschool Supportive

Description: Preschool Supportive Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev. (1,595), 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind (5,677), 4R Total Contribution and In-Kind (7,272), 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct) (1,742), 7R Total Grants (1,742), 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 (58,774), 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(OCDD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities (8,340), 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 offests (1,215), 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees (68,329), 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue (12,613), 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E (89,956).

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Day, 2SS Enter total unit capacity: 1,827, 3SS Publicly sponsored clients: 9, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Total: 12 clients, 1,605 service units.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C EEC 4100WOBURNC CCSP, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Amount. Rows include 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating (8), 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense (5,677), 7N Direct Depreciation (754), 8N Total Direct Non-Reimbursable (Tie to 54E) (6,439), 9N Total Direct and Allocated Non-Reimb. (54E+55E) (8,423), 10N Eligible Non-Reimbursable Exp. Revenue Offsets (21,627), 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets (13,204).

Table with columns: Description, Amount, % Var. Rows include 1E Total Direct Program Staff = 39S (1.35 FTE, 40,765 Actual, 39,110 Planned, 4.2% Var), 2E Chief Executive Officer (253), 3E Chief Financial Officer, 4E Acting/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee (253), 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages (1.35 FTE, 41,018 Actual, 3,897 Planned), 9E Payroll Taxes 150 (3,378), 10E Fringe Benefits 151 (729), 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp. (49,022 Actual, 7,118 Planned, 588.7% Var), 13E Facility and Prog. Equip.Expenses 301,390 (2,507), 14E Facility & Prog. Equip. Depreciation 301 (1,738), 15E Facility Operation/Maint./Furn.390 (4,388), 16E Facility General Liability Insurance 390 (639), 17E Total Occupancy (9,272 Actual, 8,967 Planned, 3.4% Var), 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 (322), 23E Staff Mileage / Travel 205 (20), 24E Meals 207 (504), 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209 (256), 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 (682), 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense (1,784 Actual, 2,092 Planned, -14.7% Var), 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410 (78), 48E Program Support 216 (1,213), 49E Professional Insurance 410 (100), 50E Working Capital Interest 410, 51E Total Direct Administrative Expense (1,391 Actual, 1,100 Planned, 26.5% Var), 52E Admin (M&G) Reporting Center Allocation (19,264 Actual, 21,604 Planned, -10.8% Var), 53E Total Reimbursable Expense (80,733 Actual, 40,881 Planned, 97.5% Var), 54E Direct State/Federal Non-Reimbursable Expense (6,439 Actual, 3,274 Planned, 96.7% Var), 55E Allocation of State/Fed Non-Reimbursable Expense (1,984), 56E TOTAL EXPENSE (89,156 Actual, 44,155 Planned, 101.9% Var), 57E TOTAL REVENUE = 53R (89,956 Actual, 79,215 Planned, 13.6% Var), 58E OPERATING RESULTS (800 Actual, 35,060 Planned).

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

Comm. Of MA Surplus Rev. Retention Share (20,457)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 74

Program Name: Children's Center - Toddler Supportive

Description: Toddler Supportive Daycare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street

Woburn

MA

01801

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev. (1,367), 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind (4,866), 4R Total Contribution and In-Kind (6,233), 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct) (3,116), 7R Total Grants (3,116), 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 (61,940), 21R Dept. of Early Educ. & Care (EEC)-Voucher (4,598), 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 (3,315), 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 offests (1,042), 40R Other Publicly sponsored client offests, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offests, 43R Total Assistance and Fees (70,895), 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue (34,645), 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E (114,889)

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Day, 2SS Enter total unit capacity: 1,566, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Values: 5, 1,267; 3, 1,267; 8, 1,267.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C EEC 4100WOBURNC CCSP, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Amount. Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating (1), 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense (4,866), 7N Direct Depreciation (646), 8N Total Direct Non-Reimbursable (5,513), 9N Total Direct and Allocated Non-Reimb. (54E+55E) (8,290), 10N Eligible Non-Reimbursable Exp. Revenue Offsets (43,994), 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets (35,704).

Table with columns: Description, Amount, % Var. Rows: 51E Total Direct Administrative Expense (1,776, 1,564, 13.6%), 52E Admin (M&G) Reporting Center Allocation (26,960, 33,233, -18.9%), 53E Total Reimbursable Expense (106,599, 59,519, 79.1%), 54E Direct State/Federal Non-Reimbursable Expense (5,513, 2,806, 96.5%), 55E Allocation of State/Fed Non-Reimbursable Expense (2,777), 56E TOTAL EXPENSE (114,889, 62,325, 84.3%), 57E TOTAL REVENUE = 53R (114,889, 118,228, -2.8%), 58E OPERATING RESULTS (0, 55,903), CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

Comm. Of MA Surplus Rev. Retention Share (43,347)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 76

Program Name: Childcare Support Services

Description: Childcare Support Services

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 25

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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: Month, 2SS Enter total unit capacity: Month, 3SS Publicly sponsored clients: 201, 4SS Privately sponsored clients: 348, 5SS Performance Report (D-1) Free Care clients: 31, 6SS Internet filing system Total: 232, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code, CCSP. Rows include 1C EEC 4100WOBURNC, 2C, 3C, 4C, 5C. POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS. SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. COMM. OF MA SURPLUS REV. RETENTION SHARE (19,063).

PREPARER COMMENTS:

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

Table with columns: Description, Amount. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Acting/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. *

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 77

Program Name: Children's Center Infant IE

Description: Infant Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 10.558 B

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = 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., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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: Day, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, 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

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C EEC 400010WOBUR, 2C, 3C, 4C, 5C. Also includes POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN, 1PS, 2PS, 3PS.

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct 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: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2011

FEIN: 042494773

UFR Program Number: 78

Program Name: Children's Center Infant - Supportive

Description: Infant Supportive Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

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

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.

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt. Includes rows 1SDC-5SDC.

Comm. Of MA Surplus Rev. Retention Share (8.396)

PREPARER COMMENTS:

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered, Publicly sponsored clients, Privately sponsored clients, Free Care clients, Total.

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense Amount. Includes rows 1N-12N.

(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.)

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.
 FEIN: 042494773
 FOR THE YEAR ENDED JUNE 30, 2011**

ADDENDUM TO SCHEDULE B

Catalog of federal assistance:

<u>Program Number</u>	<u>CFDA Number</u>	<u>CFDA Number</u>	<u>CFDA Number</u>
28	93.558		
29	93.558		
40	93.558	10.558	
42	93.558	10.558	93.713
73	10.558		
74	10.558		
78	10.558		

Line 35E contains the following accounts:

<u>Program #</u>	<u>Amount</u>	<u>Explanation</u>
50	\$688	Volunteer Recognition



Woburn Council of Social Concern, a charitable community-based agency, responds to the basic needs of people of all ages helping them develop their potential, create positive family and community relationships and foster respect for diversity.

WEB SITE

www.socialconcern.com

Executive Director

Dean A. Solomon

dean@socialconcern.com

**CHILDREN'S CENTER
FAMILY CHILDCARE SYSTEM
FAMILY SKILL BUILDING
FOOD PANTRY**
2 Merrimac Street
Woburn MA 01801-1606
(781) 935-6495
(781) 935-1923 Fax

All of our programs serve
individuals and families
from these communities
**Woburn
Winchester**

Some of our programs also serve
individuals and families from
other communities within
Middlesex County


Acknowledgment of the Board of Directors

We, the Board of Directors of Woburn Council of Social Concern, Inc., met on November 9, 2011 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedule and Independent Auditors' Report contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2011.

In addition, we, the Board of Directors of Woburn Council of Social Concern, 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, 2011.

Signatory of the Board of Directors:




Title: _____

Date: November 9, 2011