

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**

**Uniform Financial Statements**

**June 30, 2010**

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**

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June 30, 2010

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Acknowledgement of the Board of Directors



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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2010, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Braintree, Massachusetts  
November 10, 2010



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, 2010, and have issued our report thereon dated November 10, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

### Compliance and Other Matters

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

This report is intended solely for the information and use of the 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 & Chantre P.C.".

Braintree, Massachusetts  
November 10, 2010



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, 2010. 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 programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

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

In our opinion, the Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

## 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, 2010



ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

6/30/2010

WITH COMPARATIVE TOTALS AS OF

6/30/2009

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	154,184			154,184	118,239
2	Accounts Receivable, Program Services	103,755			103,755	99,786
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	103,755			103,755	99,786
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	19,433			19,433	20,584
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	<b>TOTAL CURRENT ASSETS</b>	<b>277,372</b>			<b>277,372</b>	<b>238,609</b>
12	Land, Buildings, and Equipment		2,284,154		2,284,154	2,293,992
13	Accumulated Depreciation		(362,092)		(362,092)	(330,163)
14	Net Land, Buildings and Equipment		1,922,062		1,922,062	1,963,829
15	Long-Term Investments	11,561			11,561	10,940
16	Other Assets					
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>288,933</b>	<b>1,922,062</b>		<b>2,210,995</b>	<b>2,213,378</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	30,734			30,734	28,433
20	Subcontract Payable					
21	Accrued Expenses	60,650			60,650	59,578
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	1,110			1,110	1,871
25	Other Current Liabilities	3,148			3,148	3,344
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>95,642</b>			<b>95,642</b>	<b>93,226</b>
27	Long-Term Notes & Mortgage Payable		1,380,954		1,380,954	1,380,954
28	Other Liabilities					
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>95,642</b>	<b>1,380,954</b>		<b>1,476,596</b>	<b>1,474,180</b>
<b>NET ASSETS</b>						
31	Unrestricted	186,694	541,108		727,802	733,192
32	Temporarily Restricted	6,597			6,597	6,006
33	Permanently Restricted					
34	<b>TOTAL NET ASSETS</b>	<b>193,291</b>	<b>541,108</b>		<b>734,399</b>	<b>739,198</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>288,933</b>	<b>1,922,062</b>		<b>2,210,995</b>	<b>2,213,378</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

6/30/2010

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

6/30/2009

	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>PERMANENTLY RESTRICTED</b>	<b>TOTAL THIS YEAR</b>	<b>TOTAL LAST YEAR</b>
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	285,554			285,554	243,632
2 In-Kind Contributions	362,716			362,716	383,136
3 Grants	131,569	6,597		138,166	127,527
4 Program Service Fees	1,130,617			1,130,617	1,092,395
5 Federated Fundraising Organization Allocation	127,040			127,040	220,729
6 Investment Revenue	1,602			1,602	
7 Revenue from Commercial Products & Services					
8 Other					
9 Net Assets Released From Restrictions:					
10     Satisfaction of Program Restrictions	6,006	(6,006)			
11     Satisfaction of Equipment Acquisition Restrictions					
12     Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>2,045,104</b>	<b>591</b>		<b>2,045,695</b>	<b>2,067,419</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	325,737			325,737	319,947
15 Fundraising	91,060			91,060	101,728
16 Total Program Services	1,633,697			1,633,697	1,676,954
17 <b>TOTAL EXPENSES</b>	<b>2,050,494</b>			<b>2,050,494</b>	<b>2,098,629</b>
18 Losses					24,114
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>2,050,494</b>			<b>2,050,494</b>	<b>2,122,743</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(5,390)</b>	<b>591</b>		<b>(4,799)</b>	<b>(55,324)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>733,192</b>	<b>6,006</b>		<b>739,198</b>	<b>794,522</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>727,802</b>	<b>6,597</b>		<b>734,399</b>	<b>739,198</b>

See Accompanying Notes to Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2010

## INDIRECT METHOD

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(4,799)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	49,267
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(3,969)
5 Increase/Decrease in Prepaid Expenses	1,151
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	2,301
8 Increase/Decrease in Accrued Expenses	1,072
9 Increase/Decrease in Deferred Revenue	(761)
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(621)
13 Other Cash Used in/Provided by Operating Activities	(196)
14 Net Cash Provided by/(used in) Operating Activities	43,445
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(7,500)
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	(7,500)
<b>Cash from Financing Activities:</b>	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc

FEIN: 042494773

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2010

INDIRECT METHOD

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	35,945
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	118,239
33	<b>Cash and Cash Equivalents at End of Year</b>	154,184

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	49,004
35	Cash Paid During the Year for Taxes/Other	

**Supplemental Data for Noncash Investing and Financing Activities:**

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Disposal of Fully Depreciated Equipment	17,338
39		
40		

See Accompanying Notes to the Financial Statements

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

**Statement of Functional Expenses for the Year Ended:** 6/30/2010

	<b>SUPPORTING SERVICES</b>			<b>PROGRAM SERVICES</b>
	<b>TOTALS</b>	<b>ADMINISTRATION (MNGT. &amp; GEN.)</b>	<b>FUND RAISING</b>	<b>TOTAL ALL PROGRAMS</b>
1. Employee Compensation & Related Expenses	924,458	196,667	65,871	661,920
2. Occupancy	135,722	44,893	1,705	89,124
3. Other Program / Operating Expense	782,747	269	58	782,420
4. Subcontract Expense	18,088	2,894	15,194	
5. Direct Administrative Expense	46,613	25,011	6,659	14,943
6. Other Expenses	93,599	39,570	945	53,084
7. Depreciation of Buildings and Equipment	49,267	16,433	628	32,206
<b>8. TOTAL EXPENSES</b>	<b>2,050,494</b>	<b>325,737</b>	<b>91,060</b>	<b>1,633,697</b>

See Accompanying Notes to Financial Statements

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

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	28	29	35	36	40
1. Employee Compensation & Related Expenses	14,341	54,250	13,275	2,709	182,056
2. Occupancy	626	2,267	3,318	1,653	27,519
3. Other Program / Operating Expense	39,294	150,117	4	101	8,246
4. Subcontract Expense					
5. Direct Administrative Expense	307	1,137	384	69	4,427
6. Other Expenses	2,941	10,784		25	4,027
7. Depreciation of Buildings and Equipment	230	832	1,222	608	9,701
<b>8. TOTAL EXPENSES</b>	<b>57,739</b>	<b>219,387</b>	<b>18,203</b>	<b>5,165</b>	<b>235,976</b>

See Accompanying Notes to Financial Statements

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

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	42	50	70	71	73
1. Employee Compensation & Related Expenses	69,455	59,072	13,374	30,541	42,308
2. Occupancy	6,564	24,058	626	1,439	7,641
3. Other Program / Operating Expense	2,072	323,712	61,000	115,918	1,762
4. Subcontract Expense					
5. Direct Administrative Expense	1,283	2,179	293	673	1,039
6. Other Expenses	929	22,095	2,941	6,864	930
7. Depreciation of Buildings and Equipment	2,325	9,017	230	530	2,713
<b>8. TOTAL EXPENSES</b>	<b>82,628</b>	<b>440,133</b>	<b>78,464</b>	<b>155,965</b>	<b>56,393</b>

See Accompanying Notes to Financial Statements

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

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>74</u>	<u>76</u>	<u>77</u>	<u>78</u>	
1. Employee Compensation & Related Expenses	<u>34,957</u>	<u>42,883</u>	<u>91,475</u>	<u>11,224</u>	
2. Occupancy	<u>3,281</u>	<u>2,493</u>	<u>6,774</u>	<u>865</u>	
3. Other Program / Operating Expense	<u>1,037</u>	<u>77,286</u>	<u>1,660</u>	<u>211</u>	
4. Subcontract Expense					
5. Direct Administrative Expense	<u>641</u>	<u>737</u>	<u>1,587</u>	<u>187</u>	
6. Other Expenses	<u>464</u>	<u>706</u>	<u>335</u>	<u>43</u>	
7. Depreciation of Buildings and Equipment	<u>1,163</u>	<u>918</u>	<u>2,409</u>	<u>308</u>	
<b>8. TOTAL EXPENSES</b>	<u>41,543</u>	<u>125,023</u>	<u>104,240</u>	<u>12,838</u>	

See Accompanying Notes to Financial Statements



# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

### **(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. 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.

All 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 approximately 2,800 individuals per year, with the support of close to 270 volunteers.

The following program divisions are listed in order of relative importance based upon 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 2010 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 36% of 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 2010 was 48 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 35% of total program expenditures.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

### **(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. Educational videos play for clients, on topics such as nutrition and budgeting, while they wait to be served. 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 and parent support groups 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, 2010

### (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.

Grants - Grants are recorded as written promises to give are received.

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

Special Events - Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue was derived from an auction, telethon, and golf tournament. Gross revenue derived from these events totaled \$38,082, \$23,970 and \$18,995, respectively.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2010, the Agency derived approximately 43% of its total revenue from grants and contributions, 47% from governmental agencies, 9% from consumer fees, and 1% from investments. 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, 2010

### (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, 2010, 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, 2010, the Agency's trade receivables were due as follows: approximately 65% due from governmental agencies and 35% 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, 2010

### **(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, 2010, there was no liability for tax on unrelated business income.

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

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

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

Fundraising relates to the activities of 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, 2010 was \$120,542 or 13% of the total contribution revenue. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

#### ***(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.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

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

#### ***(i) Functional Expenses - continued***

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, 2010.

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

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

#### ***(l) Subsequent Events***

The Agency has performed an evaluation of subsequent events through November 10, 2010, which is the date the Agency's financial statements were issued. No material subsequent events have occurred since June 30, 2010 that required recognition or disclosure in 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 cash 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.

#### ***(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 generally accepted accounting principles.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

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

#### (o) Fair Value Measurements- continued

**Level 1:** Quoted prices in active markets for identical assets or liabilities the Agency has the ability to access. The Agency's Level 1 assets include 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, 2010.

#### Fair Value Measurements on a Recurring Basis

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments	\$ <u>11,561</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>11,561</u>
Total	\$ <u>11,561</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>11,561</u>

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.

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

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

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

#### *(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 \$22,190 for the year ended June 30, 2010. Contributed services are provided by individuals possessing specialized skills and relate to program staff services provided primarily for the Food Pantry program. 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 \$340,529 for the year ended June 30, 2010. 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.

#### *(r) Summarized Financial Information for 2009*

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2009. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles in the United States. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2009, from which the summarized information is derived.



# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

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

#### (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.

### (2) Investments

Investments are comprised of the following as of June 30, 2010:

	<u>Fair Value</u>
Government securities	\$ <u>11,561</u>
Total	\$ <u>11,561</u>

Investment return consisted of the following for the year ended June 30, 2010:

Interest and dividends, net of management fees	\$ 1,336
Unrealized gain on investments	<u>266</u>
Total	\$ <u>1,602</u>

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

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

### (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>24,441</u>
Total	\$ <u>2,284,154</u>

Depreciation expense amounted to \$49,267 for the year ended June 30, 2010.

### (4) Mortgage Note Payable

The agency has a promissory note agreement with Winchester Savings Bank. The amortizing loan was revised to a simple interest only loan, effective April 2008 through June 2011. Interest only payments are due through June 2011 at a fixed rate of 3.5%. Beginning July 2011, monthly payments, of principal and interest, 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. The loan matures in June 2033 and as of June 30, 2010, the principal balance due was \$1,380,954. Maturities of the mortgage note payable are as follows:

<u>Year Ended</u>	<u>Amount</u>
2011	\$ -
2012	29,720
2013	31,671
2014	33,752
2015	35,775

### (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.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

### **(6) Related Party Transactions**

During the year ended June 30, 2010, the agency paid approximately \$60,301 to one board member for providing family childcare services at a rate established by the Massachusetts Department of Early Education and Care.

### **(7) Supplemental Cash Flow Information**

#### *Cash Paid For Interest*

Cash paid for interest	\$ <u>49,004</u>
------------------------	------------------

### **(8) 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, 2010 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 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

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2010

### **(8) Commitments and Contingencies - continued**

#### *(a) Funding Sources - continued*

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature or an administrative change mandated by the 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 an insurance policy to cover such claims above \$20,000. 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.

### **(9) Restricted Net Assets**

As of June 30, 2010, temporarily restricted net assets consisted of the unspent portion of 2 grants for the Food Pantry Program. 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.

### **(10) Schedule of Federal Awards**

Determination of federal major programs was made using a risk based approach. For the fiscal year ended June 30, 2010, the Agency qualified as a low-risk auditee. The major program tested is disclosed as such in the Schedule of Findings and Questioned Costs.

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**

Notes to Financial Statements

June 30, 2010

**(11) 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, 2009	\$ (2,289,942)	
2010 Deficit	( <u>213,844</u> )	(22.53) %
Cumulative Deficit, June 30, 2010	\$ <u>(2,503,786)</u>	

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**

Schedule of Findings and Questioned Costs

June 30, 2010

**(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:

CFDA Number(s)

Name of Federal Program or Cluster

CLUSTER:

93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care And Development Fund

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, 2010

**(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, 2010. That audit was conducted for the purpose of forming an opinion on the basic financial statements of the Agency taken as a whole. The 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, 2010



WOBURN COUNCIL OF SOCIAL CONCERN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2010

<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>
<b>Major Programs:</b>			
<b><u>U.S. Department of Health and Human Services:</u></b>			
<i>Passed through Department of Early Education and Care</i>			
Child Care and Development Block Grant	93.575	2010FLEXPOOLSEPINCOM 2010FLEXPOOLSUPPORTI 400010WOBURNCOUN25IE 40009134015000000IE 413000440140000000SP 413000440250000000SP	\$ 867 20,777 53,079 10,444 29,546 109,955
<i>Passed through Community Team Work, Inc (Childcare Search)</i>			
Child Care and Development Block Grant	93.575	N/A	<u>19,818</u>
			<u>244,486</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	2010FLEXPOOLSEPINCOM 2010FLEXPOOLSUPPORTI 400010WOBURNCOUN25IE 40009134015000000IE 413000440140000000SP 413000440250000000SP	579 25,789 35,458 6,977 36,673 136,480
<i>Passed through Community Team Work, Inc (Childcare Search)</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	15,601
			<u>257,557</u>
<b>Total Major Programs:</b>			<u>502,043</u>
<b>Non Major Programs:</b>			
<b><u>U.S. Department of Health and Human Services:</u></b>			
<i>Passed through Department of Early Education and Care</i>			
Temporary Assistance for Needy Families	93.558	2010FLEXPOOLSEPINCOM 400010WOBURNCOUN25IE 40009134015000000IE	2,526 154,659 30,433
<i>Passed through Community Team Work, Inc (Childcare Search)</i>			
Temporary Assistance for Needy Families	93.558	N/A	<u>27,903</u>
			<u>215,521</u>
<b><u>U.S. Department of Homeland Security:</u></b>			
ARRA - Emergency Food and Shelter National Board Program	97.024	N/A	<u>10,609</u>
<b><u>U.S. Department of Agriculture, Food and Nutrition Services:</u></b>			
<i>Passed through Department of Education, Bureau of Nutrition</i>			
Child and Adult Care Food Program	10.558	SCDOE10758A70532117A SCDOE10758G70532117A	3,805 1,652 <u>5,457</u>
<i>Passed through The Greater Boston Food Bank</i>			
ARRA - Emergency Food Assistance Program (Food Commodities)	10.569	N/A	<u>2,262</u>
<b>Total Non Major Programs:</b>			<u>233,849</u>
<b>Total Expenditures of Federal Awards:</b>			<u>\$ 735,892</u>

Notes to the Schedule of Expenditures of Federal Awards

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal 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**



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

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

Braintree, Massachusetts  
November 10, 2010



ORGANIZATION: Woburn Council of Social Concern, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2010

FEIN: 04249473

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	285,554	215,421		70,133
2R Gov. In-Kind/Capital Budget	14,390	XXXXXXXXXX	XXXXXXXXXX	14,390
3R Private In-Kind	348,326	30,400		317,926
<b>4R Total Contributions and In-Kind</b>	<b>648,270</b>	<b>245,821</b>		<b>402,449</b>
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	131,569			131,569
<b>7R Total Grants</b>	<b>131,569</b>			<b>131,569</b>
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	860,980	XXXXXXXXXX	XXXXXXXXXX	860,980
21R Dept. of Early Educ. & Care (EEC)-Voucher	73,576	XXXXXXXXXX	XXXXXXXXXX	73,576
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		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts	5,903	XXXXXXXXXX	XXXXXXXXXX	5,903
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	83,827	XXXXXXXXXX	XXXXXXXXXX	83,827
39R Mass. Publicly sponsored client offsets	6,042	XXXXXXXXXX	XXXXXXXXXX	6,042
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	100,289	XXXXXXXXXX	XXXXXXXXXX	100,289
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
<b>43R Total Assistance and Fees</b>	<b>1,130,617</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>1,130,617</b>
44R Federated Fundraising	127,040	97,040		30,000
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	1,602	1,602		
48R Other Revenue				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(344,463)	120,540	223,923
50R Released Net Assets-Program	6,006			6,006
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
<b>53R TOTAL REVENUE</b>	<b>2,045,104</b>		<b>120,540</b>	<b>1,924,564</b>
<b>54R TOTAL EXPENSE = 56E</b>	<b>2,050,494</b>		<b>120,540</b>	<b>1,929,954</b>
<b>55R OPERATING RESULTS</b>	<b>(5,390)</b>		<b>0</b>	<b>(5,390)</b>

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
<b>1E Total Direct Prog.Staff FTE/Exp 101-138</b>	<b>16.83</b>	<b>540,409</b>	<b>XXXX</b>	<b>XXXXXXX</b>
2E Chief Executive Officer - FTE/Exp.	1.00	74,418	0.88	66,032
3E Chief Financial Officer - FTE/Exp.	1.00	59,999	1.00	59,999
4E Accting/Clerical/Support FTE/Expense	2.90	99,833	1.47	41,783
5E Admin Maint/House-Grndskeeping FTE/Exp				
<b>6E Total Admin Employee FTE/Expense 410</b>	<b>4.90</b>	<b>234,250</b>	<b>3.35</b>	<b>167,814</b>
7E Commercial Products & Svs/Mkting FTE/Exp				XXXX
<b>8E Total FTE/Salary/Wages</b>	<b>21.73</b>	<b>774,659</b>	<b>3.35</b>	<b>167,814</b>
9E Payroll Taxes 150		68,318		15,017
10E Fringe Benefits 151		83,701		11,752
11E Accrual Adjustments		(2,220)		2,084
<b>12E Total Employee Compensation &amp; Rel. Exp.</b>	<b>924,458</b>	<b>196,667</b>		<b>65,871</b>
13E Facility and Prog. Equip.Expenses 301, 390		49,005		16,412
14E Facility & Prog. Equip. Depreciation 301		33,680		11,151
15E Facility Operation/Maint./Furn.390		75,480		24,835
16E Facility General Liability Insurance 390		11,237		3,646
<b>17E Total Occupancy</b>	<b>169,402</b>	<b>56,044</b>		<b>2,316</b>
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203	363,861	XXXXXXXXXX		XXXXXXXXXX
21E Subcontracted Direct Care 206		XXXXXXXXXX		XXXXXXXXXX
22E Staff Training 204		4,482		
23E Staff Mileage / Travel 205		1,386		198
24E Meals 207		3,472		
25E Client Transportation 208		76,368		XXXXXXXXXX
26E Vehicle Expenses 208		339		71
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209		2,577		XXXXXXXXXX
29E Client Personal Allowances 211				XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212		43,008		XXXXXXXXXX
31E Direct Client Wages 214				XXXXXXXXXX
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		6,363		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense		9,582		8,182
<b>36E Total Other Program Expense</b>	<b>511,438</b>	<b>8,451</b>		<b>1,003</b>
37E Management Fees 410		2,894		
38E Fundraising Fees 410		15,194		XXXXXXXXXX
39E Legal Fees 410				XXXXXXXXXX
40E Audit Fees 410		20,790		XXXXXXXXXX
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		1,245		1,235
43E Leased Office/Program Office Equip.410,390		801		446
44E Office Equipment Depreciation 410		1,314		440
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		1,929		1,929
48E Program Support 216		20,024		XXXXXXXXXX
49E Professional Insurance 410		1,824		611
50E Working Capital Interest 410				
<b>51E Total Direct Administrative Expense</b>	<b>66,015</b>	<b>28,345</b>		<b>21,870</b>
52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXX	(289,507)		26,203
<b>53E Total Reimbursable &amp; Fundraising Expense</b>	<b>1,671,313</b>			<b>117,263</b>
54E Direct State/Federal Non-Reimbursable Expense	379,181	36,230		XXXXXXXXXX
55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXXX	(36,230)		3,277
<b>56E TOTAL EXPENSE = 56R</b>	<b>2,050,494</b>			<b>120,540</b>

Total Organization	Admin (M&G)	Fund Raising	Total All Programs
FTE	Expense	FTE	Expense
16.83	540,409	XXXX	XXXXXXX
1.00	74,418	0.88	66,032
1.00	59,999	1.00	59,999
2.90	99,833	1.47	41,783
4.90	234,250	3.35	167,814
21.73	774,659	3.35	167,814
	68,318		15,017
	83,701		11,752
	(2,220)		2,084
	924,458		196,667
	49,005		16,412
	33,680		11,151
	75,480		24,835
	11,237		3,646
	169,402		56,044
	363,861	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
	4,482		
	1,386		198
	3,472		
	76,368	XXXXXXXXXX	XXXXXXXXXX
	339		71
	2,577	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
	43,008	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
	6,363	XXXXXXXXXX	XXXXXXXXXX
	9,582		8,182
	511,438		8,451
	2,894		2,894
	15,194	XXXXXXXXXX	15,194
	20,790		20,790
	1,245		1,235
	801		446
	1,314		440
	1,929		1,929
	20,024	XXXXXXXXXX	6,326
	1,824		611
	66,015	28,345	21,870
	XXXXXXXXXX	(289,507)	26,203
	1,671,313		117,263
	379,181	36,230	XXXXXXXXXX
	XXXXXXXXXX	(36,230)	3,277
	2,050,494		120,540

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	74,418			
2C Nancy Johanson, Business Manager	59,999			
3C Mary Laing, Director of P.R. and Development	46,363			
4C				
5C				
<b>MA. Surplus Revenue Retention</b>	<b>Starting Balance</b>	<b>Expended Amount</b>	<b>Accrual Amount</b>	<b>Liability Amt.</b>
Prior Year Ma. Revenue	881,095	(2,289,942)	(2,503,786)	

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX
2N Direct Occupancy				XXXXXXXXXX
3N Direct Other Program/Operating	280,891			XXXXXXXXXX
4N Direct Subcontract Expense				XXXXXXXXXX
5N Direct Administrative Expense				XXXXXXXXXX
6N Direct Other Expense	84,017	31,388		XXXXXXXXXX
7N Direct Depreciation	14,273	4,842		XXXXXXXXXX
8N Total Direct Non-Reimbursable (must tie to 54E)	379,181	36,230		XXXXXXXXXX
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	375,904			XXXXXXXXXX
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	793,947			XXXXXXXXXX
11N Capital Budget Revenue Adjustments				XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(418,043)			XXXXXXXXXX

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

Description of Admin (M&G) Direct Non-Reimbursable Exp. In Kind, Utilities, Computer Support, Printing, Space, and Advertising

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

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**  
**FEIN: 042494773**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**ADDENDUM TO SCHEDULE A**

**Line 35E:**

Line 35E contains the following accounts:

Membership Dues	\$ 2,125
Office Supplies	1,468
Computer Software	899
Postage	872
License/Fees	861
Printing/Developing	820
Interest/Service Charge	675
Telephone	607
Publications	291
Internet Service	225
Food Reimbursement	159
Kitchen Supplies	61
Volunteer Recognition	46
Activities	<u>18</u>
Net line 35 E	\$ <u>9,127</u>

**Line 37E:**

Line 37E: contain the following:

Payroll Services	\$ <u>2,894</u>
------------------	-----------------

**Line 38E:**

Line 38E contains the following:

Fundraising Fees	\$ <u>15,194</u>
------------------	------------------

**Line 42E:**

Line 42E contains the following accounts:

Computer Software Support	\$ 1,200
Investment Commissions	<u>45</u>
Total line 42E	\$ <u>1,245</u>

See independent auditors' report on supplemental information  
required by the Operational Services Division.

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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-39S and 1SS-2SS.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), POS SUBCONTRACT INFORMATION (State Dept, Payor Name, Payor's FEIN), SUBCONTRACTED DIRECT CARE EXPENSE DETAIL (Subcontractor Name, FEIN, Expense Amt).

Table with columns: NON-REIMBURSABLE EXPENSE DETAIL, Description. Includes rows 1N-12N and a note about revenue offsets.

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

FEIN: 042494773

UFR Program Number: 29 Program Name: Family Child Care System IE>2 Description: Family Child Care Income Eligibles>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 offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

Table with columns: SERVICE STATISTICS, Enter defined unit of service, Day, Enter total unit capacity, 5,742, Undup # Clients, # service units delivered, 5,352, 1, 5,353, 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. \*

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, Dept, Contract ID -11 Characters, MMARS Code, CCIE, NON-REIMBURSABLE EXPENSE DETAIL, Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct 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: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt., POS SUBCONTRACT INFORMATION, State Dept, Payor Name, Payor's FEIN, Comm. Of MA Surplus Rev. Retention Share, (31.772), PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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, 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: Hour, 2SS Enter total unit capacity: 250, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Undup # # service units Clients delivered

Table with columns: Undup #, # service units delivered, Total: 194

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C, 2C, 3C, 4C, 5C

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

OPERATING RESULTS

Table with columns: Description, 54E 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)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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 (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: Group Hour, 2SS Enter total unit capacity: 63, 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, SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, POS SUBCONTRACT INFORMATION, State Dept, Payor Name, Payor's FEIN.

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

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, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

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

(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.)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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

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.

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

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID, MMARS Code. Includes POS SUBCONTRACT INFORMATION table.

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

PREPARER COMMENTS: Comm. Of MA Surplus Rev. Retention Share (60,460)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

FEIN: 042494773

UFR Program Number: 42

Program Name: Children's Center - IE Toddler

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. (769), 2R Gov. In-Kind/Capital Budget, 3R Private In-Kind (929), 4R Total Contribution and In-Kind (1,698), 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct) (14,697), 7R Total Grants (14,697), 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 (47,360), 21R Dept. of Early Educ. & Care (EEC)-Voucher (3,200), 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 (8,055), 39R Mass. spon.client SF/3rd Pty offsets (755), 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty) (20,004), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees (79,374), 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue (17,758), 50R Released Net Assets-Program (81), 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E (113,608).

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

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

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include 3SS, 4SS, 5SS, 6SS, 7SS.

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 (929), 7N Direct Depreciation (685), 8N Total Direct Non-Reimbursable (Tie to 54E) (1,614), 9N Total Direct and Allocated Non-Reimb. (54E+55E) (5,072), 10N Eligible Non-Reimbursable Exp. Revenue Offsets (34,234), 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets (29,162).

Table with columns: Description, Expense Amt. Rows include 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: 6/30/2010

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 offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

Table with columns: 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: Visits, 2SS Enter total unit capacity: , 3SS Publicly sponsored clients: 96, 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.

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: 6/30/2010

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

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-53R and 1N-12N.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC-5SDC and Comm. Of MA Surplus Rev. Retention Share.

Table with columns: Description, Expense Amt. Rows include 1N-12N under NON-REIMBURSABLE EXPENSE DETAIL.

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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

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.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Includes rows for 1SDC-5SDC and COMM. OF MA SURPLUS REV. RETENTION SHARE.

Table with columns: Description, Expense Amt. Includes rows for 1N-12N and (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: 6/30/2010

FEIN: 042494773

UFR Program Number: 73

Program Name: Children's Center-Supportive Preschool

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

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 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, 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, 1,782.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C OFC, 2C 41400044025, 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, Expense 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.

OPERATING RESULTS

Table with columns: Description, Expense 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.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (8,563)

PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

FEIN: 042494773

UFR Program Number: 74

Program Name: Children's Center-Supportive Toddler

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 (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, 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.

Comm. Of MA Surplus Rev. Retention Share (26,304)

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Undup # Clients, # service units delivered, Description, Expense.

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

(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.)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

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.

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.

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

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID, MMARS Code.

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

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

FEIN: 042494773

UFR Program Number: 77

Program Name: Children's Center Infant/Toddler IE

Description: Infant/Toddler Income Eligible Childcare

Catalog of Federal Domestic Assistance #: B

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 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

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

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

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include 1SS Enter defined unit of service, 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.

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 (28,394)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2010

FEIN: 042494773

UFR Program Number: 78

Program Name: Children's Center-Infant/Toddler Supportive

Description: Infant/Toddler Supportive Childcare

Catalog of Federal Domestic Assistance #: B
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: 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), 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

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

MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID -11 Characters MMARS Code
1C OFC 4140004025 CCSP
2C OFC 4130004014 CCSP
3C
4C
5C

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt.
1SDC
2SDC
3SDC
4SDC
5SDC

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

Comm. Of MA Surplus Rev. Retention Share (6,602)

PREPARER COMMENTS:

UNDUP # # service units
Clients delivered
3 213
4 213
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)

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

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**  
**FEIN: 042494773**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**ADDENDUM TO SCHEDULE B**

**Catalog of federal assistance:**

<u>Program 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
73	10.558	
74	10.558	

Line 35E contains the following accounts:

<u>Program Number</u>	<u>Amount</u>	<u>Explanation</u>
50	\$455	Volunteer Recognition

See independent auditors' report on supplemental information  
required by the Operational Services Division.



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

**ACKNOWLEDGEMENT OF THE BOARD OF DIRECTORS**  
*For the Year Ended June 30, 2010*

WEB SITE  
www.socialconcern.org

Executive Director  
Dean A. Solomon  
dean@socialconcern.org

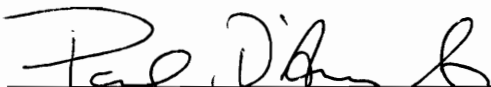
CHILDREN'S CENTER  
FAMILY CHILDCARE SYSTEM  
FAMILY SKILL BUILDING  
FOOD PANTRY  
2 Merrimac Street  
Woburn, MA 01801-1606  
(781) 935-6495  
(781) 935-1923 Fax

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

Some of our programs also serve residents of one or more other communities within Middlesex County

**We, the Board of Directors of Woburn Council of Social Concern, Inc., met on November 10, 2010 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditors' Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the period ended June 30, 2010.**

**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 period ended June 30, 2010.**

  
\_\_\_\_\_  
**Signatory for Board of Directors**

**President**  
**Title**

**November 10, 2010**  
**Date**

THIS AGENCY IS SUPPORTED BY



United Way  
of Massachusetts Bay  
and Merrimack Valley