

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

**Financial Statements**

**June 30, 2009**

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

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June 30, 2009

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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 statement of financial position of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency) as of June 30, 2009, 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 2008 financial statements and, in our report dated October 13, 2008 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. 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. 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Woburn Council of Social Concern, Inc. as of June 30, 2009, 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 3, 2009, on our consideration of Woburn Council of Social Concern, Inc.'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.

*Muir P. Marten & Chute P.C.*

Braintree, Massachusetts  
November 3, 2009



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, 2009, and have issued our report thereon dated November 3, 2009. 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 Woburn Council of Social Concern, Inc.'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 *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Agency's financial statements that is more than inconsequential will not be prevented or detected by the Agency's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Agency's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

*Miriam P. Martini & Associates, P.C.*

Braintree, Massachusetts  
November 3, 2009



Kevin P. Martin & Associates, P.C.

**Independent Auditors' Report on Compliance with Requirements Applicable to 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) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Woburn Council of Social Concern, Inc.'s major federal programs are 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 each of its major federal programs is the responsibility of Woburn Council of Social Concern, Inc.'s management. Our responsibility is to express an opinion on Woburn Council of Social Concern, Inc.'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 Woburn Council of Social Concern, Inc.'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 Woburn Council of Social Concern, Inc.'s compliance with those requirements.

In our opinion, Woburn Council of Social Concern, Inc. 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, 2009.

## Internal Control over Compliance

The management of Woburn Council of Social Concern, Inc. 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 Woburn Council of Social Concern, Inc.'s internal control over compliance with 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, 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 Woburn Council of Social Concern, Inc.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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 that might be 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.

 Kevin P. Martini & Associates, P.C.

Braintree, Massachusetts  
November 3, 2009



ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

06/30/2009

WITH COMPARATIVE TOTALS AS OF

06/30/2008

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	118,239			118,239	44,655
2	Accounts Receivable, Program Services	99,786			99,786	79,847
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	99,786			99,786	79,847
5	Contributions Receivable					649
6	Notes Receivable					
7	Prepaid Expenses	20,584			20,584	12,731
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					134,884
11	<b>TOTAL CURRENT ASSETS</b>	238,609			238,609	272,766
12	Land, Buildings, and Equipment		2,293,992		2,293,992	2,292,492
13	Accumulated Depreciation		(330,163)		(330,163)	(282,395)
14	Net Land, Buildings and Equipment		1,963,829		1,963,829	2,010,097
15	Long-Term Investments	10,940			10,940	
16	Other Assets					
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	249,549	1,963,829		2,213,378	2,282,863
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	28,433			28,433	48,993
20	Subcontract Payable					
21	Accrued Expenses	59,578			59,578	53,910
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	1,871			1,871	729
25	Other Current Liabilities	3,344			3,344	3,755
26	<b>TOTAL CURRENT LIABILITIES</b>	93,226			93,226	107,387
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>	93,226	1,380,954		1,474,180	1,488,341
<b>NET ASSETS</b>						
31	Unrestricted	150,317	582,875		733,192	789,651
32	Temporarily Restricted	6,006			6,006	4,871
33	Permanently Restricted					
34	<b>TOTAL NET ASSETS</b>	156,323	582,875		739,198	794,522
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	249,549	1,963,829		2,213,378	2,282,863

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

06/30/2009 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2008

	<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	243,632			243,632	227,864
2 In-Kind Contributions	383,136			383,136	348,527
3 Grants	121,521	6,006		127,527	89,519
4 Program Service Fees	1,092,395			1,092,395	1,079,155
5 Federated Fundraising Organization Allocation	220,729			220,729	219,172
6 Investment Revenue					5,867
7 Revenue from Commercial Products & Services					
8 Other					
9 Net Assets Released From Restrictions:					
10     Satisfaction of Program Restrictions	4,222	(4,222)			
11     Satisfaction of Equipment Acquisition Restrictions					
12     Expiration of Time Restrictions	649	(649)			
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>2,066,284</b>	<b>1,135</b>		<b>2,067,419</b>	<b>1,970,104</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	319,947			319,947	312,790
15 Fundraising	101,728			101,728	93,652
16 Total Program Services	1,676,954			1,676,954	1,620,195
17 <b>TOTAL EXPENSES</b>	<b>2,098,629</b>			<b>2,098,629</b>	<b>2,026,637</b>
18 Losses	24,114			24,114	
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>2,122,743</b>			<b>2,122,743</b>	<b>2,026,637</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>(56,459)</b>	<b>1,135</b>		<b>(55,324)</b>	<b>(56,533)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>789,651</b>	<b>4,871</b>		<b>794,522</b>	<b>851,055</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>733,192</b>	<b>6,006</b>		<b>739,198</b>	<b>794,522</b>

See Accompanying Notes to Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc

FEIN: 042494773

**STATEMENT OF CASH FLOWS for the YEAR ENDED**

06/30/2009

**INDIRECT METHOD**

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(55,324)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	47,768
3 Losses	26,241
4 Increase/Decrease in Net Accounts Receivable	(19,939)
5 Increase/Decrease in Prepaid Expenses	(7,853)
6 Increase/Decrease in Contributions Receivable	649
7 Increase/Decrease in Accounts Payable	(20,560)
8 Increase/Decrease in Accrued Expenses	5,668
9 Increase/Decrease in Deferred Revenue	1,142
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	(411)
14 Net Cash Provided by/(used in) Operating Activities	(22,619)
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(1,500)
17 Proceeds from Sale(s) of Investments	117,943
18 Purchase(s) of Investments	(20,240)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	96,203
<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

06/30/2009

INDIRECT METHOD

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	73,584
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	44,655
33	<b>Cash and Cash Equivalents at End of Year</b>	118,239

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	49,099
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		
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:** 06/30/2009

	<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	900,470	187,055	64,582	648,833
2. Occupancy	141,693	47,457	1,745	92,491
3. Other Program / Operating Expense	837,396	1,725	32	835,639
4. Subcontract Expense	19,874	3,187	16,687	
5. Direct Administrative Expense	61,956	24,947	17,484	19,525
6. Other Expenses	89,472	39,578	587	49,307
7. Depreciation of Buildings and Equipment	47,768	15,998	611	31,159
<b>8. TOTAL EXPENSES</b>	<b>2,098,629</b>	<b>319,947</b>	<b>101,728</b>	<b>1,676,954</b>

See Accompanying Notes to Financial Statements

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

**Statement of Functional Expenses for the Year Ended:** 06/30/09

	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>
	<u>28</u>	<u>29</u>	<u>35</u>	<u>36</u>	<u>40</u>
1. Employee Compensation & Related Expenses	<u>13,537</u>	<u>51,278</u>	<u>12,042</u>	<u>3,718</u>	<u>182,263</u>
2. Occupancy	<u>641</u>	<u>2,319</u>	<u>3,397</u>	<u>2,071</u>	<u>28,263</u>
3. Other Program / Operating Expense	<u>63,137</u>	<u>141,920</u>	<u>4</u>	<u>741</u>	<u>6,619</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>426</u>	<u>1,572</u>	<u>409</u>	<u>76</u>	<u>5,495</u>
6. Other Expenses	<u>3,537</u>	<u>13,155</u>		<u>57</u>	<u>11,000</u>
7. Depreciation of Buildings and Equipment	<u>223</u>	<u>812</u>	<u>1,189</u>	<u>592</u>	<u>9,444</u>
<b>8. TOTAL EXPENSES</b>	<u>81,501</u>	<u>211,056</u>	<u>17,041</u>	<u>7,255</u>	<u>243,084</u>

See Accompanying Notes to Financial Statements

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

**Statement of Functional Expenses for the Year Ended:** 06/30/09

	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>
	<u>42</u>	<u>50</u>	<u>70</u>	<u>71</u>	<u>73</u>
1. Employee Compensation & Related Expenses	<u>68,583</u>	<u>59,258</u>	<u>12,597</u>	<u>28,751</u>	<u>44,094</u>
2. Occupancy	<u>6,861</u>	<u>24,776</u>	<u>640</u>	<u>1,473</u>	<u>7,842</u>
3. Other Program / Operating Expense	<u>1,697</u>	<u>385,308</u>	<u>72,805</u>	<u>80,228</u>	<u>1,527</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>1,862</u>	<u>3,064</u>	<u>410</u>	<u>937</u>	<u>1,284</u>
6. Other Expenses	<u>2,514</u>	<u>573</u>	<u>3,537</u>	<u>8,254</u>	<u>2,532</u>
7. Depreciation of Buildings and Equipment	<u>2,264</u>	<u>8,584</u>	<u>224</u>	<u>516</u>	<u>2,641</u>
<b>8. TOTAL EXPENSES</b>	<u>83,781</u>	<u>481,563</u>	<u>90,213</u>	<u>120,159</u>	<u>59,920</u>

See Accompanying Notes to Financial Statements

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

**Statement of Functional Expenses for the Year Ended:** 06/30/09

	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>
	<u>74</u>	<u>76</u>	<u>77</u>	<u>78</u>	
1. Employee Compensation & Related Expenses	<u>33,037</u>	<u>41,361</u>	<u>90,315</u>	<u>7,999</u>	
2. Occupancy	<u>3,430</u>	<u>2,708</u>	<u>7,430</u>	<u>640</u>	
3. Other Program / Operating Expense	<u>927</u>	<u>79,075</u>	<u>1,519</u>	<u>132</u>	
4. Subcontract Expense					
5. Direct Administrative Expense	<u>931</u>	<u>862</u>	<u>2,020</u>	<u>177</u>	
6. Other Expenses	<u>1,257</u>		<u>2,660</u>	<u>231</u>	
7. Depreciation of Buildings and Equipment	<u>1,132</u>	<u>893</u>	<u>2,433</u>	<u>212</u>	
<b>8. TOTAL EXPENSES</b>	<u>40,714</u>	<u>124,899</u>	<u>106,377</u>	<u>9,391</u>	

See Accompanying Notes to Financial Statements



# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

### **(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 2,750 individuals per year, with the support of close to 360 volunteers.

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

Children's Center - The Children's Center is a childcare and early childhood education facility, providing children with full time, year-round care. The Children's Center is licensed by the Massachusetts Department of Early Education and Care (EEC) and accepts children from 1 month through 5 years of age. The operating capacity for FY 2009 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.

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 EEC licensed, independent family childcare providers, with whom we contract. The operating capacity for FY 2009 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 34% of total program expenditures.

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 29% of total program expenditures.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

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

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.

#### (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 approximately \$44,377, \$8,230 and \$19,365 respectively.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

#### ***(c) Revenue Recognition - continued***

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2009, the Agency derived approximately 47% of its total revenue from grants and contributions, 43% from governmental agencies, and 10% from consumer fees. 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.

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, 2009, 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, 2009, the Agency's trade receivables were due as follows: approximately 90% due from governmental agencies and 10% from other sources, which includes grants and fees, local businesses, civic institutions, religious institutions, and individuals from Massachusetts.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

#### (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.

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, 2009, there was no liability for tax on unrelated business income.

The Agency has elected to defer the application of FASB interpretation No. 48, *Accounting for Uncertainty in Income Taxes*, (FIN 48) as permitted by FSP FIN 48-3, until the fiscal year ending June 30, 2010. FIN 48 requires that a tax position be recognized or derecognized based on a more than likely or not threshold. This applies to positions taken or expected to be taken in the tax return. The Agency regularly assesses the potential settlement outcomes resulting from income tax examinations. The Agency does not anticipate that the provisions of FIN 48 will have any significant impact on its financial statements. However, additional disclosures may be required of situations, if any, where the Agency's tax positions are considered uncertain.

Currently, the FASB is deliberating the manner and extent to which not-for-profit organizations such as the Agency will need to apply the provisions of FIN 48.

#### (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, 2009 was \$130,633 or 14% of the total contribution revenue. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

#### ***(i) Functional Expenses***

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the organization.

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

#### ***(j) Advertising Costs***

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2009.

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

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

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

The Agency has performed an evaluation of subsequent events through November 3, 2009, which is the date the Agency's financial statements were issued. No material subsequent events have occurred since June 30, 2009 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.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

#### (o) Fair Value Measurements

Effective January 1, 2008, 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 fair value hierarchy established in the accordance with generally accepted accounting principles for *Fair Value Measurements* (formally known as Statement of Financial Accounting Standard (SFAS) SFAS No. 157, “*Fair Value Measurements*” (SFAS No. 157).

**Level 1:** Quoted prices in active markets for identical assets or liabilities. 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 Company’s Level 2 asset includes the fair value of contributed services and property.

**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.

Pursuant to the Financial Accounting Standards Boards (FASB) Staff Position No. 157-2, “*Effective Date of FASB Statement No.157*”, the effective date of SFAS No. 157 for certain non-financial assets and liabilities that are measured at fair value but are recognized or disclosed at fair value on a non-recurring basis has been deferred to fiscal years beginning after November 15, 2008. The Agency is primarily impacted by this deferral as it relates to non-financial assets and liabilities initially measured at fair value measurements in impairment testing. The Agency will adopt these remaining provisions of SFAS No. 157 effective January 1, 2009. The Agency does not expect the impact to be significant on its financial position, results of operations and cash flows.

The following table represents the fair value hierarchy for those financial assets measured at fair value on a recurring basis as of June 30, 2009.

Fair Value Measurements on a Recurring Basis as of  
June 30, 2009

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments	\$ 10,940	\$ -	\$ -	\$ 10,940
In kind contributions	<u>-</u>	<u>383,136</u>	<u>-</u>	<u>383,136</u>
Total	\$ <u>10,940</u>	\$ <u>383,136</u>	\$ <u>-</u>	\$ <u>394,076</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.

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

Notes to Financial Statements

June 30, 2009

**(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 \$16,031 for the year ended June 30, 2009. 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 \$367,105 for the year ended June 30, 2009. 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 2008***

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, 2008. 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, 2008, from which the summarized information is derived.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2009

**(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, 2009:

	<u>Fair Value</u>
Government securities	\$ <u>10,940</u>
Total	\$ <u>10,940</u>

Investment return consisted of the following for the year ended June 30, 2009:

Interest and dividends, net of management fees	\$ 2,127
Realized loss on investments	(26,777)
Unrealized gain on investments	<u>536</u>
Total	\$ <u>(24,114)</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, 2009

### (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>34,279</u>
Total	\$ <u>2,293,992</u>

Depreciation expense amounted to \$47,768 for the year ended June 30, 2009.

### (4) Mortgage Note Payable

The Agency has an agreement with the Winchester Savings Bank that modified the terms of its promissory note. 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 at 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, 2009, the principal balance due was \$1,380,954. Maturities of the mortgage note payable are as follows:

<u>Year Ended</u>	<u>Amount</u>
2010	\$ -
2011	-
2012	29,720
2013	31,671
2014	33,750

### (5) Employee Benefits

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

### (6) Related Party Transactions

During the year ended June 30, 2009, the agency paid approximately \$19,579 to one board member for providing family childcare services at a rate established by the Massachusetts Department of Early Education and Care.

# WOBURN COUNCIL OF SOCIAL CONCERN, INC.

## Notes to Financial Statements

June 30, 2009

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

#### *Cash Paid For Interest*

Cash paid for interest	\$ <u>49,099</u>
------------------------	------------------

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

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, 2009 or on its results of operations for the year then ended.

The Agency's operations are concentrated in the early education & 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:

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

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.

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

As of June 30, 2009, temporarily restricted net assets consisted of the unspent portion of a grant 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.

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

Notes to Financial Statements

June 30, 2009

**(10) Schedule of Federal Awards**

Determination of federal major programs was made using a risk based approach. For the fiscal year ended June 30, 2009, the Agency qualified as a low-risk auditee. The major program tested is disclosed as such in the Schedule of Findings and Questioned Costs.

**(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, 2008	\$ (2,044,116)	
2009 Deficit	( 245,826)	(27.90) %
Cumulative Deficit, June 30, 2009	\$ <u>(2,289,942)</u>	

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Schedule of Findings and Questioned Costs

June 30, 2009

(1) Summary of Auditors' Results

Financial Statements:

Type of Auditors' Report Issued: Unqualified

Internal Control Over Financial Reporting:

Material Weakness(es) Identified? \_\_\_\_\_ yes  X  no

Significant Deficiency(ies) Identified  
Not Considered to be Material Weaknesses? \_\_\_\_\_ yes  X  none

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  
Not Considered to be Material Weaknesses? \_\_\_\_\_ yes  X  none

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

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

Identification of Major Programs:

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

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, 2009

**(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. for the year ended June 30, 2009. That audit was performed for the purpose of forming an opinion on the basic financial statements 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 3, 2009

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2009**

<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	CT EEC 2009FLEXPOOLINCOMEEL CT EEC 40009134015000000IE CT EEC 413000440140000000SP CT EEC 414000440250000000SP CT EEC 2009FLEXPOOLSUPPORTI	\$ 1,049 86,605 33,947 126,500 4,026
<i>Passed through Community Team Work, Inc (Childcare Search)</i>			
Child Care and Development Block Grant	93.575	N/A	11,871 <hr/> 263,998
<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	CT EEC 2009FLEXPOOLINCOMEEL CT EEC 40009134015000000IE CT EEC 413000440140000000SP CT EEC 414000440250000000SP CT EEC 2009FLEXPOOLSUPPORTI	428 35,361 30,620 114,100 3,632
<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	10,154 <hr/> 194,295
<b>Total Major Programs:</b>			<hr/> 458,293
<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	CT EEC 2009FLEXPOOLINCOMEEL CT EEC 40009134015000000IE	2,268 187,137
<i>Passed through Community Team Work, Inc (Childcare Search)</i>			
Temporary Assistance for Needy Families	93.558	N/A	38,627 <hr/> 228,032
<b><u>U.S. Department of Homeland Security:</u></b>			
Emergency Food and Shelter National Board Program	97.024	N/A	10,000
<b><u>U.S. Department of Agriculture, Food and Nutrition Services:</u></b>			
<i>Passed through Department of Education, Bureau of Nutrition Child and Adult Care Food Program</i>			
	10.558	CT DOE SCDOE9758GF9IN109044 CT DOE SCDOE9758NF8IN109044	4,514 1,394 <hr/> 5,908
<i>Passed through The Greater Boston Food Bank</i>			
Emergency Food Assistance Program (Food Commodities)	10.569	N/A	402
<b>Total Non Major Programs:</b>			<hr/> 244,342
<b>Total Expenditures of Federal Awards:</b>			\$ <hr/> <hr/> 702,635

**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. for the year ended June 30, 2009. That audit was conducted for the purpose of forming an opinion on the basic financial statements 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.

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

Braintree, Massachusetts  
November 3, 2009

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 042494773

For the Year Ended : 06/30/2009 Filed Electronically? (Y/N): Y  
 (M/D/YYYY)

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

Filing Organization: Woburn Council of Social Concern, Inc. Council of Social Concern  
 (legal name) (Doing Business As name, if applicable)

A.G. Public Charities Acct.# 009673 Business Address: 2 Merrimac Street Woburn MA 01801  
 (Street) (City) (State) (Zip)

Massachusetts Vendor Code Number 0424947730007

CEO or CFO : Dean Solomon Executive Director 781-935-6495 E-mail address: dean@socialconcern.org  
 (First Name) (Last Name) (Title) (Phone : Area Code / Number)

CPA : Kevin P. Martin & Associates, P.C. CPA Firm's Current Mass. License #: 399 CPA's E-mail Address: kkent@kpmonline.com  
 CPA Firm's Federal Employer Id. (FEIN) #: 043097400

Management Company Name:

A-133 Audit Submitted? (Y/N): Y  
 Have basic F/S been audited? (Y/N): Y  
 UFR Exemption/Exception Code#  
 Special Education (SPED) Contractor (Y/N): N  
 Principal Purch. Agency: EE&C  
 Program Performance Report (Internet system) is not required:  
 Primary Contractor(s):

Organization Type Code : C For-Profit Organization : NO Date of Org./Incorp.: 05/12/1969  
 (M/D/YYYY)

501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 09/29/1972 Cost Allocation Method Code : S  
 (M/D/YYYY)

Program Number	Program Name	Subcontractor Name	Program Address				Program Description	MMARS Prog.Code
			Street	City	State	Zip Code		
28	Family Child Care system IE<2		2 Merrimac Street	Woburn	MA	01801	Family Child Care Income Eligible<2	CCIE
29	Family Child Care System IE>2		2 Merrimac Street	Woburn	MA	01801	Family Child Care Income Eligible >2	CCIE
35	Family Skill Building-Supervised Visitation		2 Merrimac Street	Woburn	MA	01801	Supervised Visitation	
36	Family Skill Building - Parenting Education		2 Merrimac Street	Woburn	MA	01801	Parenting Education & Support Groups	
40	Children's Center Preschool IE		2 Merrimac Street	Woburn	MA	01801	Preschool Income Eligible Childcare	CCIE
42	Children's Center - IE		2 Merrimac Street	Woburn	MA	01801	Toddler Income Eligible Childcare	CCIE
50	Food Pantry		2 Merrimac Street	Woburn	MA	01801	Emergency and Supplemental Food Assistance	
70	Family Childcare System - Supportive<2		2 Merrimac Street	Woburn	MA	01801	Family Child Care Supportive <2	CCSP
71	Family Childcare System - Supportive>2		2 Merrimac Street	Woburn	MA	01801	Family Childcare Supportive >2	CCSP
73	Children's Center-Supportive Preschool		2 Merrimac Street	Woburn	MA	01801	Preschool Supportive Childcare	CCSP
74	Children's Center - Supportive Toddler		2 Merrimac Street	Woburn	MA	01801	Toddler Supportive Daycare	CCSP
76	Childcare Support Services		2 Merrimac Street	Woburn	MA	01801	Childcare Support Services	CCSP
77	Children's Center Infant/Toddler IE		2 Merrimac Street	Woburn	MA	01801	Infant/Toddler Income Eligible Childcare	CCIE
78	Children's Center - Infant/Toddler Supportive		2 Merrimac Street	Woburn	MA	01801	Infant/Toddler Supportive Childcare	CCSP

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION: Woburn Council of Social Concern, Inc.

**ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited**

FY END: 06/30/2009

FEIN: 042494773

REVENUE	Total Organization				EXPENSE			
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
1R Contributions, Gifts, Legacies, Bequests	243,632	181,494	72	62,066	1E Total Direct Prog.Staff FTE/Exp 101-138	17.01		
2R Gov. In-Kind/Capital Budget	10,944	XXXXXXXXXXXX	XXXXXXXXXXXX	10,944	2E Chief Executive Officer - FTE/Exp.	1.00	72,402	0.88
3R Private In-Kind	372,192	31,323		340,869	3E Chief Financial Officer - FTE/Exp.			
4R Total Contributions and In-Kind	626,768	212,817	72	413,879	4E Actng/Clerical/Support FTE/Expense	3.92	154,568	2.48
5R Mass Gov. Grant	1,300	XXXXXXXXXXXX	XXXXXXXXXXXX	1,300	5E Admin Maint/House-Grndskeeping FTE/Exp			
6R Other Grant (exclud. Fed.Direct)	120,221		802	119,419	6E Total Admin Employee FTE/Expense 410	4.92	226,970	3.36
7R Total Grants	121,521		802	120,719	7E Commercial Products & Svs/Mktng FTE/Exp			
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX		8E Total FTE/Salary/Wages	21.93	750,364	3.36
9R Dept. of Mental Retardation (DMR)		XXXXXXXXXXXX	XXXXXXXXXXXX		9E Payroll Taxes 150		65,138	
10R Dept. of Public Health (DPH)		XXXXXXXXXXXX	XXXXXXXXXXXX		10E Fringe Benefits 151		83,262	
11R Dept. of Social Services (DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX		11E Accrual Adjustments		1,646	
12R Dept. of Transitional Assist (WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		900,410	
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		49,005	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		33,495	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		81,452	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXXX	XXXXXXXXXXXX		16E Facility General Liability Insurance 390		11,236	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		175,188	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXXX	XXXXXXXXXXXX		18E Direct Care Consultant 201			
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202		1,280	
20R Off. of Child Care Svs (OFC) -Contract	812,736	XXXXXXXXXXXX	XXXXXXXXXXXX	812,736	20E Clients and Caregivers Reimb./Stipends 203		355,388	
21R Off. of Child Care Svs (OFC) -Voucher	66,768	XXXXXXXXXXXX	XXXXXXXXXXXX	66,768	21E Subcontracted Direct Care 206			
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204		4,709	
23R Dept. of Education (DOE)		XXXXXXXXXXXX	XXXXXXXXXXXX		23E Staff Mileage / Travel 205		1,562	
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207		3,175	
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208		77,755	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208		340	
27R Ex. Office of Housing Develop (OCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		27E Vehicle Depreciation 208			
28R POS Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209		1,848	
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211			
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212		80,553	
31R Mass. Local Govt/Quasi-Govt. Entities	291	XXXXXXXXXXXX	XXXXXXXXXXXX	291	31E Direct Client Wages 214			
32R Non-Mass. State/Local Government		XXXXXXXXXXXX	XXXXXXXXXXXX		32E Other Commercial Prod. & Svs. 214			
33R Direct Federal Grants/Contracts	5,294	XXXXXXXXXXXX	XXXXXXXXXXXX	5,294	33E Program Supplies & Materials 215		6,558	
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses			
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense		8,217	
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		541,385	
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410		3,187	
38R Client Resources	84,033	XXXXXXXXXXXX	XXXXXXXXXXXX	84,033	38E Fundraising Fees 410		16,687	
39R Mass. Publicly sponsored client offsets	5,908	XXXXXXXXXXXX	XXXXXXXXXXXX	5,908	39E Legal Fees 410			
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		19,800	
41R Private Client Fees (excluding 3rd Pty)	117,365	XXXXXXXXXXXX	XXXXXXXXXXXX	117,365	41E Management Consultant 410			
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		2,390	
43R Total Assistance and Fees	1,092,395	XXXXXXXXXXXX	XXXXXXXXXXXX	1,092,395	43E Leased Office/Program Office Equip.410,390		471	
44R Federated Fundraising	220,729	160,729		60,000	44E Office Equipment Depreciation 410			
45R Commercial Activities					45E Admin. Vehicle Expenses 410			
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410			
47R Investment Revenue					47E Directors & Officers Insurance 410		1,929	
48R Other Revenue					48E Program Support 216		35,541	
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX	(373,546)	129,095	244,451	49E Professional Insurance 410		1,825	
50R Released Net Assets-Program	4,222		664	3,558	50E Working Capital Interest 410			
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		81,830	
52R Released Net Assets-Time	649	649			52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXXXX	
53R TOTAL REVENUE	2,066,284	649	130,633	1,935,002	53E Total Reimbursable & Fundraising Expense		1,698,813	
54R TOTAL EXPENSE = 56E	2,098,629	649	130,633	1,967,347	54E Direct State/Federal Non-Reimbursable Expense		399,816	
55R OPERATING RESULTS	(32,345)	0	0	(32,345)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXXXX	
					56E TOTAL EXPENSE = 56R		2,098,629	

**NON-REIMBURSABLE EXPENSE DETAIL**

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

**COMPENSATION DISCLOSURE**

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Dean Solomon, Executive Director	72,455			
2C Nancy Johanson, Business Manager	58,230			
3C Mary, Laing, Director of P.R. and Development	44,996			
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	848,316	(2,044,116)	(2,289,942)	

1N Direct Employee Compensation & Related Exp.	60	60	XXXXXXXXXXXX	
2N Direct Occupancy			XXXXXXXXXXXX	
3N Direct Other Program/Operating	304,228		XXXXXXXXXXXX	304,228
4N Direct Subcontract Expense			XXXXXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXXXXX	
6N Direct Other Expense	81,255		XXXXXXXXXXXX	48,734
7N Direct Depreciation	14,273	4,842	XXXXXXXXXXXX	9,431
8N Total Direct Non-Reimbursable (must tie to 54E)	399,816	37,423	XXXXXXXXXXXX	362,393
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	396,487	649	XXXXXXXXXXXX	395,838
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	841,956	649	XXXXXXXXXXXX	841,307
11N Capital Budget Revenue Adjustments			XXXXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(445,469)	(0)	XXXXXXXXXXXX	(445,469)
Description of Admin (M&G) Direct Non-Reimbursable Exp.				

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

Bad Debt, Use of Space, Equipment, Printing, Advertising, Television Media, Utilities.

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**  
**FEIN: 042494773**  
**FOR THE YEAR ENDED 6/30/09**

**ADDENDUM TO SCHEDULE A**

**Line 35E:**

Line 35E contains the following accounts:

Office Supplies	\$ 2,139
Membership Dues	1,383
Postage	734
Telephone	676
License/Fees	673
Activities	457
Computer Software	435
Food Reimbursement	418
Internet Service	207
Printing/Developing	192
Kitchen Supplies	134
Publications	102
Interest/Service Charge	<u>94</u>
Net line 35 E	\$ <u>7,644</u>

**Line 37E:**

Line 37E: contain the following:

Payroll Services	\$ <u>3,187</u>
------------------	-----------------

**Line 38E**

Line 38E contains the following:

Fundraising Fees	\$ <u>16,687</u>
------------------	------------------

**Line 42E:**

Line 42E contains the following accounts:

Computer Software Support	\$ 1,350
Investment Commissions	<u>1,040</u>
Total line 42E	\$ <u>2,390</u>

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: 25

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 Mental Retardation (DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Social Services (DSS), 12R Dept. of Transitional Assist (VEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Off. of Child Care Svs (OFC) -Contract, 21R Off. of Child Care Svs (OFC) -Voucher, 22R Dept of Correction (DOC), 23R Dept. of Education (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Ex. Office of Housing Development (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: 14, 4SS OSD's Program Privately sponsored clients: 1, 5SS Performance Report (D-1) Free Care clients: 1, 6SS Internet filing system) Total: 16, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Values: 14, 1,850; 1, 1; 1, 1; 16, 1,850

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Row 1C OFC 40009134015 CCIE

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (3,027)

PREPARER COMMENTS:

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R with various program details and financial data.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC-5SDC. Includes POS SUBCONTRACT INFORMATION with State Dept, Payor Name, Payor's FEIN.

Table with columns: Description, Amount. Rows include 1N-12N Non-Reimbursable Expense Detail. Includes CRE Preliminary Calculation of Cost Reimb. Excess Rev. \* (subject to OSD adjustment).

PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

FEIN: 042494773

UFR Program Number: 35 Program Name: Family Skill Building-Supervised Visitation Description: Supervised Visitation Catalog of Federal Domestic Assistance #: B

\*Program Type: N/A 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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R with various program details and financial data.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC-5SDC. Includes sections for MASSACHUSETTS CONTRACT INFORMATION and POS SUBCONTRACT INFORMATION.

Table with columns: Description, FTE, Actual, Planned, % Var. Rows include 1N-12N with details on non-reimbursable expense details and program results.

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

FEIN: 042494773

UFR Program Number: 36

Program Name: Family Skill Building - Parenting Education

Description: Parenting Education & Support Groups

Catalog of Federal Domestic Assistance #: B

\*Program Type: 23

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 revenue items and 0S-7SS staffing items.

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC-5SDC subcontracted direct care expense detail and 1PS-3PS POS subcontract information.

Table with columns: Description, Expense Amt. Rows include 1N-12N non-reimbursable expense detail and 1-12 Description.

PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

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: 25 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. (4,794), 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind (10,719), 4R Total Contribution and In-Kind (15,513), 5R Mass Gov. Grant (352), 6R Other Grant (exclud. Fed.Direct) (24,126), 7R Total Grants (24,478), 8R Dept. of Mental Health (DMH), 9R Dept. of Mental Retardation (DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Social Services (DSS), 12R Dept. of Transitional Assist (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 Off. of Child Care Svs (OFC) -Contract (135,712), 21R Off. of Child Care Svs (OFC) -Voucher (16,298), 22R Dept of Correction (DOC), 23R Dept. of Education (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Ex. Office of Housing 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 (44,125), 39R Mass. spon.client SF/3rd Pty offsets (3,200), 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty) (20,148), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees (219,483), 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue (51,938), 50R Released Net Assets-Equipment, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E (311,412).

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Day (6,525), 2SS Enter total unit capacity: 6,525, 3SS Publicly sponsored clients: 21, 4SS Privately sponsored clients: 9, 5SS Performance Report (D-1) Free Care clients: 12, 6SS Internet filing system) Total: 42, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Values: 21, 5,566; 9, 504; 12, 6,070; Total: 42, 6,070.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C OFC 40009134015 CCIE, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense Amount. Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense (11,000), 7N Direct Depreciation (2,858), 8N Total Direct Non-Reimbursable (Tie to 54E) (13,858), 9N Total Direct and Allocated Non-Reimb. (54E+55E) (23,253), 10N Eligible Non-Reimbursable Exp. Revenue Offsets (91,577), 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets (68,324).

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC, Comm. Of MA Surplus Rev. Retention Share (72,650).

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

FEIN: 042494773

UFR Program Number: 42

Program Name: Children's Center - IE

Description: Toddler Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

\*Program Type: 26

Program Address: 2 Merrimac Street

Woburn

MA

01801

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

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

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

\* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R revenue items and 1S-7SS service statistics.

Table with columns: Subcontractor Name, FEIN, Expense Amt. and POS SUBCONTRACT INFORMATION with State Dept, Payor Name, Payor's FEIN.

Table with columns: Description, Expense Amount. Rows include 1N-12N Non-Reimbursable Expense Detail and 1SDC-5SDC Subcontracted Direct Care Expense Detail.

PREPARER COMMENTS:

UFR Program Number: 50 Program Name: Food Pantry Description: Emergency and Supplemental Food Assistance Catalog of Federal Domestic Assistance #: 97.024 B

\*Program Type: N/A 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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

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. (52,299), 2R Gov. In-Kind/Capital Budget (10,944), 3R Private IN-Kind (293,274), 4R Total Contribution and In-Kind (356,517), 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct) (43,278), 7R Total Grants (43,278), 8R Dept. of Mental Health (DMH), 9R Dept. of Mental Retardation (DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Social Services (DSS), 12R Dept. of Transitional Assist (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 Off. of Child Care Svs (OFC) -Contract, 21R Off. of Child Care Svs (OFC) -Voucher, 22R Dept of Correction (DOC), 23R Dept. of Education (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Ex. Office of Housing 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 (5,294), 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 (5,294), 44R Federated Fundraising (60,000), 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue (30,853), 50R Released Net Assets-Equipment (3,558), 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E (499,500).

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Visit, 2SS Enter total unit capacity: , 3SS Publicly sponsored clients: 21, 4SS Privately sponsored clients: 3,792, 5SS Performance Report (D-1) Free Care clients: 1,933, 6SS Internet filing system) Total: 1,954, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered. Values: 21, 3,792.

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Amount. Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating (304,228), 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation (2,598), 8N Total Direct Non-Reimbursable (Tie to 54E) (306,826), 9N Total Direct and Allocated Non-Reimb. (54E+55E) (309,881), 10N Eligible Non-Reimbursable Exp. Revenue Offsets (494,206), 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets ((184,325)).

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

UFR Program Number: 70 Program Name: Family Childcare System - Supportive<2 Description: Family Child Care Supportive <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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	17	1S Program Director (UFR Title 102)	0.12	4,493	1E Total Direct Program Staff = 39S	0.30	9,847	9,795	0.5 %
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer	0.00	225		
3R Private IN-Kind	3,469	3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	3,486	4S Supervising Professional (UFR Title 104)			4E Accting/Clerical Support				
5R Mass Gov. Grant	5	5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	125	6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.00	225		
7R Total Grants	130	7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.30	10,072		
9R Dept. of Mental Retardation (DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		828		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		1,736		
11R Dept. of Social Services (DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		(39)		
12R Dept. of Transitional Assist (WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		12,597	2,732	361.1 %
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		230		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		156		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		359		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		51		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		796	556	43.2 %
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Off. of Child Care Svs (OFC) -Contract	94,920	20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		72,207		
21R Off. of Child Care Svs (OFC) -Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204		343		
23R Dept. of Education (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		104		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207				
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		5		
27R Ex. Office of Housing Develop (OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)	0.18	5,172	30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	2	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215		146		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		72,805	52,837	37.8 %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX	182	43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.30	9,847	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216		401		
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410		9		
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	94,922				51E Total Direct Administrative Expense		410	376	9.0 %
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		4,989	5,157	-3.3 %
45R Commercial Activities					53E Total Reimbursable Expense		91,597	61,658	48.6 %
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense		3,605	678	431.7 %
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense		649		
48R Other Revenue					56E TOTAL EXPENSE		95,851	62,336	53.8 %
49R Allocated Admin (M&G) Revenue	1,411				57E TOTAL REVENUE = 53R		99,949	71,985	38.8 %
50R Released Net Assets-Equipment					58E OPERATING RESULTS		4,098	9,649	
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)				
52R Released Net Assets-Time									
53R Total Revenue = 57E	99,949								

SERVICE STATISTICS

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

Undup # Clients	# service units delivered
21	2,090
1	
22	2,090

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C	OFC 41409044025	CCSP
2C	OFC 41309044014	CCSP
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

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	3,537
7N Direct Depreciation	68
8N Total Direct Non-Reimbursable (Tie to 54E)	3,605
9N Total Direct and Allocated Non-Reimb. (54E+55E)	4,254
10N Eligible Non-Reimbursable Exp. Revenue Offsets	5,022
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(768)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R for revenue and 0S-7SS for staffing.

SERVICE STATISTICS table with columns: 1SS, 2SS, 3SS, 4SS, 5SS, 6SS, 7SS. Includes 'Enter defined unit of service' and 'Enter total unit capacity'.

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

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows 1C-5C.

POS SUBCONTRACT INFORMATION

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

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

Comm. Of MA Surplus Rev. Retention Share (24,173)

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense Amount. Rows 1N-12N.

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

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

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Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R revenue items and 0S-7SS staffing items.

SERVICE STATISTICS

Table with columns: 1SS, 2SS, 3SS, 4SS, 5SS, 6SS, 7SS. Includes 'Enter defined unit of service' and 'Enter total unit capacity'.

Table with columns: Undup # Clients, # service units delivered. Total: 15 clients, 1,601 units.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Row 1C: OFC, 41409044025, CCSP.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense Amt. Rows 1N-12N including Direct Employee Compensation, Occupancy, and Administrative Expenses.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (19,541)

PREPARER COMMENTS:

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

Woburn

MA

01801

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

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

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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 1S-7SS.

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

MASSACHUSETTS CONTRACT INFORMATION and POS SUBCONTRACT INFORMATION tables with columns: Dept, Contract ID, MMARS Code, State Dept, Payor Name, Payor's FEIN.

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

PREPARER COMMENTS:

UFR Program Number: 76

Program Name: Childcare Support Services

Description: Childcare Support Services

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

\*Program Type: 25

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

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 1SS-7SS.

MASSACHUSETTS CONTRACT INFORMATION

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows 1SDC-5SDC.

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

Table with columns: Description, Expense Amt. Rows 1N-12N.

PREPARER COMMENTS:



ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R-53R revenue items and 0S-7SS staffing items.

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

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

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

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 06/30/2009

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

\*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 = HCFFP/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 revenue items and 1S-7SS staffing items.

MASSACHUSETTS CONTRACT INFORMATION

NON-REIMBURSABLE EXPENSE DETAIL

Tables for SUBCONTRACTED DIRECT CARE EXPENSE DETAIL and POS SUBCONTRACT INFORMATION.

Table for NON-REIMBURSABLE EXPENSE DETAIL with columns: Description, Amount, %.

PREPARER COMMENTS:

**WOBURN COUNCIL OF SOCIAL CONCERN, INC.**  
**FEIN: 042494773**  
**FOR THE YEAR ENDED 6/30/09**  
**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:

Program #	Amount	Explanation
50	\$ <u>573</u>	Volunteer Recognition



*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.*

### **Acknowledgment of the Board of Directors**

#### **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 4, 2009 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedule and Independent Auditors' Report contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2009.

In addition, we, the Board of Directors of Woburn Council of Social Concern, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2009.

Signatory of the Board of Directors:

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Title: President

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Date: November 4, 2009

THIS AGENCY IS SUPPORTED BY



United Way  
of Massachusetts Bay  
and Merrimack Valley