

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Uniform Financial Statements

June 30, 2012

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

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June 30, 2012

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Acknowledgement of the Board of Directors



Kevin P. Martin & Associates, P.C.

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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, 2012, 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 2011 financial statements and, in our report dated November 10, 2011, we expressed an unqualified opinion on those financial statements. The prior year comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2012, 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 14, 2012, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Nunin P. Martini & Chantre P.C.

Braintree, Massachusetts
November 14, 2012



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 the year ended June 30, 2012, and have issued our report thereon dated November 14, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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



Braintree, Massachusetts
November 14, 2012



Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

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

Compliance

We have audited the compliance of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Agency's major federal program for the year ended June 30, 2012. The Agency's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Agency's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

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

In our opinion, the Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control over Compliance

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

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

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

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



Braintree, Massachusetts
November 14, 2012

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

6/30/2012

WITH COMPARATIVE TOTALS AS OF

6/30/2011

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	286,690			286,690	277,812
2	Accounts Receivable, Program Services	83,584			83,584	103,895
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	83,584			83,584	103,895
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	14,581			14,581	9,405
8	Other Accounts Receivable					
9	Other Current Assets	12,921			12,921	4,025
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	397,776			397,776	395,137
12	Land, Buildings, and Equipment		2,282,730		2,282,730	2,286,808
13	Accumulated Depreciation		(457,409)		(457,409)	(411,347)
14	Net Land, Buildings and Equipment		1,825,321		1,825,321	1,875,461
15	Long-Term Investments	10,743			10,743	11,812
16	Other Assets					
17	Due From Other Funds					
18	TOTAL ASSETS	408,519	1,825,321		2,233,840	2,282,410
LIABILITIES AND NET ASSETS						
19	Accounts Payable	26,466			26,466	37,107
20	Subcontract Payable					
21	Accrued Expenses	74,695			74,695	83,402
22	Current Notes Payable					
23	Current Portion Long-Term Debt		43,637		43,637	47,629
24	Deferred Revenue	321			321	1,595
25	Other Current Liabilities	2,610			2,610	3,327
26	TOTAL CURRENT LIABILITIES	104,092	43,637		147,729	173,060
27	Long-Term Notes & Mortgage Payable		1,285,396		1,285,396	1,329,033
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	104,092	1,329,033		1,433,125	1,502,093
NET ASSETS						
31	Unrestricted	271,094	496,288		767,382	780,317
32	Temporarily Restricted	33,333			33,333	
33	Permanently Restricted					
34	TOTAL NET ASSETS	304,427	496,288		800,715	780,317
35	TOTAL LIABILITIES AND NET ASSETS	408,519	1,825,321		2,233,840	2,282,410

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc.

FEIN: 042494773

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

6/30/2012 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

6/30/2011

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	280,604	33,333		313,937	272,062
2 In-Kind Contributions	405,319			405,319	396,052
3 Grants	106,512			106,512	128,627
4 Program Service Fees	1,146,044			1,146,044	1,213,581
5 Federated Fundraising Organization Allocation	101,828			101,828	113,788
6 Investment Revenue	892			892	1,032
7 Revenue from Commercial Products & Services					
8 Other					
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions					
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,041,199	33,333		2,074,532	2,125,142
EXPENSES AND LOSSES					
14 Administration (Management & General)	294,720			294,720	316,129
15 Fundraising	125,350			125,350	84,154
16 Total Program Services	1,634,064			1,634,064	1,678,941
17 TOTAL EXPENSES	2,054,134			2,054,134	2,079,224
18 Losses					
19 TOTAL EXPENSES AND LOSSES	2,054,134			2,054,134	2,079,224
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	(12,935)	33,333		20,398	45,918
25 NET ASSETS AT BEGINNING OF YEAR	780,317			780,317	734,399
26 NET ASSETS AT END OF YEAR	767,382	33,333		800,715	780,317

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2012

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	20,398
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	50,140
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	20,311
5	Increase/Decrease in Prepaid Expenses	(5,176)
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	(10,641)
8	Increase/Decrease in Accrued Expenses	(8,707)
9	Increase/Decrease in Deferred Revenue	(1,274)
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	(131)
13	Other Cash Used in/Provided by Operating Activities	(8,413)
14	Net Cash Provided by/(used in) Operating Activities	56,507
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	(47,629)
29	Other Finance Payments/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	(47,629)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Woburn Council of Social Concern, Inc

FEIN: 042494773

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2012

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	8,878
32	Cash and Cash Equivalents at Beginning of Year	277,812
33	Cash and Cash Equivalents at End of Year	286,690

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	20,715
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	Reinvested interest and dividends	1,114
39	Disposal of fully depreciated equipment	4,078
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 6/30/2012

	SUPPORTING SERVICES			PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	922,789	189,933	69,265	663,591
2. Occupancy	111,025	35,358	1,750	73,917
3. Other Program / Operating Expense	792,385	9,877	25	782,483
4. Subcontract Expense	21,444	2,481	18,963	
5. Direct Administrative Expense	53,128	26,335	9,798	16,995
6. Other Expenses	103,223	14,080	24,782	64,361
7. Depreciation of Buildings and Equipment	50,140	16,656	767	32,717
8. TOTAL EXPENSES	2,054,134	294,720	125,350	1,634,064

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	28	29	35	36	40
1. Employee Compensation & Related Expenses	13,432	49,258	13,166	2,583	174,820
2. Occupancy	516	1,905	2,350	1,489	21,736
3. Other Program / Operating Expense	38,531	156,501	5	144	9,574
4. Subcontract Expense					
5. Direct Administrative Expense	365	1,337	408	98	3,950
6. Other Expenses	2,464	9,041			9,822
7. Depreciation of Buildings and Equipment	245	906	1,122	711	9,340
8. TOTAL EXPENSES	55,553	218,948	17,051	5,025	229,242

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	42	50	70	71	73
1. Employee Compensation & Related Expenses	101,138	62,538	13,442	31,348	49,085
2. Occupancy	7,827	19,560	516	1,210	6,089
3. Other Program / Operating Expense	3,300	337,812	35,783	109,233	3,331
4. Subcontract Expense					
5. Direct Administrative Expense	1,987	3,851	364	851	1,044
6. Other Expenses	3,536	24,995	2,464	5,751	2,751
7. Depreciation of Buildings and Equipment	3,363	8,849	245	576	2,616
8. TOTAL EXPENSES	121,151	457,605	52,814	148,969	64,916

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/12

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	74	76	77	78	
1. Employee Compensation & Related Expenses	67,749	55,324	9,902	19,806	
2. Occupancy	5,215	2,884	874	1,746	
3. Other Program / Operating Expense	2,194	85,400	225	450	
4. Subcontract Expense					
5. Direct Administrative Expense	1,306	999	144	291	
6. Other Expenses	2,358		393	786	
7. Depreciation of Buildings and Equipment	2,241	1,377	375	751	
8. TOTAL EXPENSES	81,063	145,984	11,913	23,830	

See Accompanying Notes to Financial Statements

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies

The financial statements of Woburn Council of Social Concern, Inc. (the Agency), also doing business as Council of Social Concern, have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The significant accounting policies are described below in order to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

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

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

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

Children's Center - The Children's Center is a National Association for the Education of Young Children (aka NAEYC) accredited early childhood education and child care 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 the year ended June 30, 2012 was 50 children. Subsidized tuition assistance is available on a sliding scale basis to eligible low and moderate-income families. Social support services are available to parents and children, with a special focus on families identified as high risk. The Children's Center program accounted for approximately 40% 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 the year ended June 30, 2012 was 45 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 33% of total program expenditures.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Food Pantry - The Food Pantry provides food to individuals and families without adequate financial resources to meet basic needs. Recipients have reported that the quantity of food they receive generally lasts about 4 to 5 days. Use of the Food Pantry is limited to one time per month. The Food Pantry is open to all households, by appointment only, on Tuesdays and Thursdays, 9:45 AM to 12 PM and 1:30 PM to 3PM. The Food Pantry also offers Wednesday evening hours, from 6 PM to 7 PM for individuals who work or attend school during the day. To help clients at Thanksgiving and Christmas, Food Pantry staff and volunteers distribute special holiday food baskets. A Community Resource Coordinator is available to Food Pantry clients during Food Pantry program hours, to educate them about community resources that may be able to assist them. The Food Pantry program accounted for approximately 25% of total program expenditures.

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

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

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts.

The financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(c) *Revenue Recognition*

The Agency earns revenue as follows:

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

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

Special Events - Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue was derived from a golf tournament, telethon, and auction. Gross revenue derived from these events for the year ended June 30, 2012 totaled \$22,037, \$26,555, and \$45,158 respectively.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2012, the Agency derived approximately 48% of its total revenue from governmental agencies, 39% from contributions and grants, 8% from consumer fees, and 5% from federated fundraising organizations. All revenue is recorded at the estimated net realizable amounts.

(d) *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, 2012, 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.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(d) Accounts Receivable - continued

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. As of June 30, 2012, the Agency's trade receivables were due as follows: approximately 99% due from governmental agencies and 1% from other sources, which includes grants and fees, local businesses, civic institutions, religious institutions, and individuals from Massachusetts.

(e) 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.

(f) 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, 2012, there was no liability for tax on unrelated business income.

GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2012, the Agency does not believe its financial statements include any uncertain tax positions. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(f) Income Taxes - continued

Generally, the Agency's information (or tax) returns remain open for federal income tax examination for three years from the filing date. No notices have been received from either the Internal Revenue Service or Commonwealth of Massachusetts addressing any subsequent year.

(g) 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, 2012 was \$125,350 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.

(h) 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.

(i) Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2012.

(j) Use of Estimates

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

(k) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Agency maintains its cash deposit balances in banks located in Massachusetts. The Agency did not maintain interest bearing cash and deposit balances in excess of FDIC insured limits during the year ended June 30, 2012.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(l) 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.

(m) Fair Value Measurements

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

Level 1: Quoted prices in active markets for identical assets or liabilities the Agency has the ability to access.

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.

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.

Recurring Measurements

The following table presents the fair value hierarchy for financial and non-financial assets measured at fair value on a recurring basis as of June 30, 2012. The Agency has no financial and non-financial liabilities measured at fair value on a recurring basis as of June 30, 2012.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments	\$ <u>10,743</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>10,743</u>
	\$ <u>10,743</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>10,743</u>

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

The Agency's policy is to recognize transfers into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels during the year ended June 30, 2012.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(m) Fair Value Measurements - continued

Non-recurring Measurements

The Agency is required to apply the provisions of GAAP to fair value measurements for nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a non-recurring basis. The Agency has no nonfinancial assets or liabilities required to be accounted for on a non-recurring basis as of June 30, 2012.

Financial Instruments

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

(n) 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

(o) Donated Goods and Services

Contributed services amounted to \$31,492 for the year ended June 30, 2012 and were provided by individuals possessing specialized skills. Contributed services are included with in-kind contributions and with 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.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(1) Summary of Significant Accounting Policies - continued

(o) Donated Goods and Services - continued

Donations of food and other items amounted to \$373,827 for the year ended June 30, 2012. Contributed goods are included with in-kind contributions and with administration and program expenses in the accompanying financial statements and are recorded at estimated fair value on the date of receipt.

(p) Summarized Financial Information for 2011

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of a statement of cash flows or statement of functional expenses for the year ended June 30, 2011. 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, 2011, from which the summarized information is derived.

(q) 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.

(r) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 14, 2012, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2012 that required recognition or disclosure in these financial statements.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(2) Investments

Investments are comprised of the following as of June 30, 2012:

	<u>Fair Value</u>
Government securities	\$ <u>10,743</u>
Total	\$ <u>10,743</u>

Investment return consisted of the following for the year ended June 30, 2012:

Interest and dividends	\$ 761
Unrealized gain on investments	<u>131</u>
Total	\$ <u>892</u>

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

(3) Fixed Assets and Depreciation

As of June 30, 2012, fixed assets consisted of the following:

	<u>Cost</u>
Land	\$ 389,500
Building	1,830,638
Building improvements	39,573
Equipment and computer equipment	<u>23,019</u>
Total	\$ <u>2,282,730</u>

Depreciation expense amounted to \$50,140 for the year ended June 30, 2012.

WOBURN COUNCIL OF SOCIAL CONCERN, INC

Notes to Financial Statements

June 30, 2012

(4) Mortgage Note Payable

The agency has a promissory note agreement with Winchester Savings Bank. For the period June 17, 2011 through June 17, 2012, monthly payments, of principal and interest, were adjusted to a margin of 1.50% in excess of the average weekly yield on a U.S. Treasury Note, with an effective annual rate of 1.75%. Beginning June 17, 2012, monthly payments, of principal and interest amounting to \$7,455, were adjusted annually to a margin of 3.25% in excess of the average weekly yield on a U.S. Treasury Note. As of June 30, 2012, the interest rate on the promissory note was 3.50%. The note in the original amount of \$1,480,000 is collateralized by a first mortgage on the property. The loan matures June 2033 and as of June 30, 2012 the principal balance due was \$1,329,033. Maturities of the mortgage note payable are projected as follows based on the MTA Rate Forecast on 1-Year Treasury Bills:

<u>Year Ended</u>	<u>Projected Mortgage Interest Rate "Unaudited"</u>	<u>Projected Amount</u>
2013	3.500%	\$ 43,637
2014	3.500%	\$ 45,189
2015	3.625%	\$ 46,213
2016	3.875%	\$ 46,795
2017	4.250%	\$ 47,038

Interest expense for the year ended June 30, 2012 amounted to \$24,592.

(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, 2012, the Agency's related party transactions were as follows:

- \$35,580 was paid to one board member for providing family childcare services to the Agency at a rate established by EEC.
- \$1,411 was paid to the spouse of a board member for plumbing services provided to the Agency at a standard billing rate, net of a 10% discount.
- \$2,435 was paid to the spouse of a board member for landscaping services. The landscaping services were subject to an open bid process that took place during the year ended June 30, 2011*. The contract was awarded to the lowest bid*

As of June 30, 2012, no amounts were payable to the above related parties.

* - Unaudited information

WOBURN COUNCIL OF SOCIAL CONCERN, INC

Notes to Financial Statements

June 30, 2012

(7) Commitments and Contingencies

(a) Funding Sources

The Agency receives a portion of its funding from various agencies of the Commonwealth of Massachusetts (Commonwealth) 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, 2012 or on its results of operations for the year then ended.

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

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

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

(b) Other

The Agency has elected to pay unemployment insurance benefits to the Commonwealth under the reimbursable method. Under this method, the Agency is billed for any and all benefits actually paid to its former employees by the Commonwealth. To mitigate its exposure to unemployment claims, the Agency has a stop loss insurance policy of \$77,246, with a \$38,623 deductible, administered by 501(c) Agencies Trust. The Agency is also building an unemployment insurance reserve administered by 501(c) Agencies Trust. As of June 30, 2012 the reserve balance was \$12,921 and is included in other assets on the accompanying statement of financial position. In addition, the Agency's Board of Directors has designated \$15,000 to be set aside for purposes of funding unemployment claims. Management is of the opinion that no material liability will result from such claims.

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Notes to Financial Statements

June 30, 2012

(8) Restricted/Limitations on Net Assets

(a) Temporarily Restricted Net Assets

Temporarily restricted net assets consists of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2012, donor restrictions limit the use of the resources within the particular purpose listed below:

OneWorld Boston program restricted grant	\$ <u>33,333</u>
--	------------------

(b) Board Designated Net Assets

The Agency's Board of Directors has chosen to place a limitation on unrestricted net assets by designating \$15,000 for unemployment claims. See Note 7(b).

(9) Schedule of Federal Awards

Determination of the federal major program was made using a risk based approach. For the fiscal year ended June 30, 2012, the Agency qualified as a low-risk auditee. The major program tested is disclosed as such in the Schedule of Findings and Questioned Costs.

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

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Agency is entitled to retain an annual net surplus of up to five percent (5%) per year of the total revenue attributable to Commonwealth purchasing agencies.

The cumulative amount retained may not exceed twenty percent (20%) of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset. Such surplus may be retained as unrestricted net assets to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.15.

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

Cumulative Deficit, June 30, 2011	\$ (2,708,959)	
2012 Deficit	(<u>225,773</u>)	(22.84) %
Cumulative Deficit, June 30, 2012	\$ <u>(2,934,732)</u>	

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

Schedule of Findings and Questioned Costs

June 30, 2012

(1) Summary of Auditors' Results

Financial Statements:

Type of Auditor's Report Issued: Unqualified

Internal Control Over Financial Reporting:

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

Noncompliance Material to Financial Statements Noted? _____ yes X no

Federal Awards:

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families

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 - continued

June 30, 2012

(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.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

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 financial statements of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), as of the year ended June 30, 2012, and have issued our report thereon dated November 14, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements of the Agency as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Kevin P. Martin & Associates, P.C.

Braintree, Massachusetts
November 14, 2012

WOBURN COUNCIL OF SOCIAL CONCERN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Major Program:			
<u>U.S. Department of Health and Human Services:</u>			
<i>Passed through Department of Early Education and Care</i>			
Temporary Assistance for Needy Families	93.558	2012FLEXPOOLINCOMEEL 400010WOBURNCOUN25IE	\$ 6,736 <u>176,547</u>
			183,283
<i>Passed through Child Care Resource Center, Inc.</i>			
			<u>13,908</u> <u>197,191</u>
Total Major Program:			<u>197,191</u>
Non Major Programs:			
<u>U.S. Department of Health and Human Services Cluster:</u>			
<i>Passed through Department of Early Education and Care</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2012FLEXPOOLINCOMEEL 2012PRIORPOPSUPPMA01 400010WOBURNCOUN25IE 4100WOBURNCOUNCIPPSP	1,360 4,565 35,653 <u>230,535</u>
			272,113
<i>Passed through Child Care Resource Center, Inc.</i>			
			<u>3,737</u> <u>275,850</u>
<i>Passed through Department of Early Education and Care</i>			
Child Care and Development Block Grant	93.575	2012FLEXPOOLINCOMEEL 2012PRIORPOPSUPPMA01 400010WOBURNCOUN25IE 4100WOBURNCOUNCIPPSP	2,999 2,874 78,609 <u>145,180</u>
			229,662
<i>Passed through Child Care Resource Center, Inc.</i>			
			<u>5,517</u> <u>235,179</u>
Total U.S. Department of Health and Human Services Cluster:			<u>511,029</u>
<u>U.S. Department of Agriculture, Food and Nutrition Services:</u>			
<i>Passed through Department of Education, Bureau of Nutrition</i>			
Child and Adult Care Food Program	10.558	SCDOE12758A70532117A SCDOE12758T70532117A	7,782 <u>3,133</u> <u>10,915</u>
<u>U.S. Department of Homeland Security:</u>			
Emergency Food and Shelter National Board Program	97.024	N/A	<u>8,000</u>
Total Non Major Programs:			<u>529,944</u>
Total Expenditures of Federal Awards:			<u>\$ 727,135</u>

Notes to the Schedule of Expenditures of Federal Awards

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the 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.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

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 financial statements of Woburn Council of Social Concern, Inc. (a nonprofit organization), (the Agency), as of the year ended June 30, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements of the Agency as a whole. The *Supplemental Information Required by the Operational Services Division* including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information and Schedule B - Program Supplemental Information is presented solely for the purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it. The Acknowledgment of the Board of Directors, which is the responsibility of management, is of a nonaccounting nature and has not been subjected to the auditing procedures applied in the audit of the financial statements. Accordingly, we do not express any opinion or provide any assurance on it.

Braintree, Massachusetts
November 14, 2012

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

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

For the Year Ended : 6/30/2012 Filed Electronically? (Y/N): Y

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

Filing Organization: Woburn Council of Social Concern, Inc. Council of Social Concern

A.G. Public Charities Acct.# 009673 Business Address: 2 Merrimac Street Woburn MA 01801

Massachusetts Vendor Code Number 0424947730007

CEO or CFO : Dean Solomon Executive Director 781-935-6495 E-mail address: dean@socialconcern.org

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

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

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):

Principal Purch. Agency: EE&C

Organization Type Code : C For-Profit Organization : NO Date of Org./Incorp.: 5/12/1969

(M/D/YYYY)

Program Performance Report (Internet system) is not required:

501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 9/29/1972 Cost Allocation Method Code : S

(M/D/YYYY)

Primary Contractor(s):

Table with 9 columns: Program Number, Program Name, Subcontractor Name, Street, City, State, Zip Code, Program Description, MMARS Prog.Code. Rows include Family Child Care System IE<2, Family Child Care System IE>2, Family Skill Building-Supervised Visitation, etc.

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: 6/30/2012

FEIN: 042494773

REVENUE	Total Organization				EXPENSE									
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog.	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	280,604	189,755	1,274	89,575	16.56	550,743	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	16.56	550,743		
2R Gov. In-Kind/Capital Budget	27,780	XXXXXXXXXX	XXXXXXXXXX	27,780	1.00	76,314	0.89	67,728	0.02	1,907	0.10	6,679		
3R Private In-Kind	377,539	14,676	24,297	338,566	0.83	43,815	0.83	43,815						
4R Total Contributions and In-Kind	685,923	204,431	25,571	455,921	2.99	104,311	1.53	43,893	1.46	60,418				
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		4.82	224,440	3.25	155,436	1.48	62,325	0.10	6,679		
6R Other Grant (exclud. Fed.Direct)	106,512			106,512						XXXX	XXXXXXXXXX			
7R Total Grants	106,512			106,512	21.38	775,183	3.25	155,436	1.48	62,325	16.66	557,422		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX			64,737		12,748		5,424		46,565		
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX			78,125		18,851		491		58,783		
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX			4,744		2,898		1,025		821		
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX			922,789		189,933		69,265		663,591		
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX			24,594		8,165		376		16,053		
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX			34,410		11,358		744		22,308		
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX			74,612		23,243		1,199		50,170		
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX			11,663		3,794		175		7,694		
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX			145,279		46,560		2,494		96,225		
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX											
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX											
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX			4,227						4,227		
20R Dept.of Early Educ. & Care (EEC)-Contract	893,811	XXXXXXXXXX	XXXXXXXXXX	893,811		336,718		XXXXXXXXXX		XXXXXXXXXX		336,718		
21R Dept.of Early Educ. & Care (EEC)-Voucher	48,236	XXXXXXXXXX	XXXXXXXXXX	48,236				XXXXXXXXXX		XXXXXXXXXX				
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX			4,070		125				3,945		
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX			1,965		252		25		1,688		
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX			4,510						4,510		
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX			84,358		XXXXXXXXXX		XXXXXXXXXX		84,358		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX											
27R Div.of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX											
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX											
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX											
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX											
31R Mass. Local Govt/Quasi-Govt. Entities	18,844	XXXXXXXXXX	XXXXXXXXXX	18,844				XXXXXXXXXX		XXXXXXXXXX				
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
33R Direct Federal Grants/Contracts	8,000	XXXXXXXXXX	XXXXXXXXXX	8,000				XXXXXXXXXX		XXXXXXXXXX				
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
36R Medicare		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
38R Client Resources	97,860	XXXXXXXXXX	XXXXXXXXXX	97,860				XXXXXXXXXX		XXXXXXXXXX				
39R Mass. Publicly sponsored client offsets	10,066	XXXXXXXXXX	XXXXXXXXXX	10,066				XXXXXXXXXX		XXXXXXXXXX				
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
41R Private Client Fees (excluding 3rd Pty)	69,227	XXXXXXXXXX	XXXXXXXXXX	69,227				XXXXXXXXXX		XXXXXXXXXX				
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX					XXXXXXXXXX		XXXXXXXXXX				
43R Total Assistance and Fees	1,146,044	XXXXXXXXXX	XXXXXXXXXX	1,146,044				XXXXXXXXXX		XXXXXXXXXX				
44R Federated Fundraising	101,828	76,828		25,000				XXXXXXXXXX		XXXXXXXXXX				
45R Commercial Activities								XXXXXXXXXX		XXXXXXXXXX				
46R Non-Charitable Revenue								XXXXXXXXXX		XXXXXXXXXX				
47R Investment Revenue	892	892						XXXXXXXXXX		XXXXXXXXXX				
48R Other Revenue								XXXXXXXXXX		XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(282,151)	127,634	154,517				XXXXXXXXXX		XXXXXXXXXX				
50R Released Net Assets-Program								XXXXXXXXXX		XXXXXXXXXX				
51R Released Net Assets-Equipment								XXXXXXXXXX		XXXXXXXXXX				
52R Released Net Assets-Time								XXXXXXXXXX		XXXXXXXXXX				
53R TOTAL REVENUE	2,041,199		153,205	1,887,994				XXXXXXXXXX		XXXXXXXXXX				
54R TOTAL EXPENSE = 56E	2,054,134		153,205	1,900,929				XXXXXXXXXX		XXXXXXXXXX				
55R OPERATING RESULTS	(12,935)		(0)	(12,935)				XXXXXXXXXX		XXXXXXXXXX				

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	76,314			
2C Mary Laing, Director of P.R. & Development	43,815			
3C Elena Amiraault, Business Manager	47,521			
4C Barbara Tumbarello, Program Director Children's Ctr.	39,225			
5C Karen Colatrella, Director Food Pantry	39,135			

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	1,021,234	(2,708,959)	(2,934,732)	

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

NON-REIMBURSABLE EXPENSE DETAIL				Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX			
2N Direct Occupancy	156			XXXXXXXXXX			
3N Direct Other Program/Operating	313,057		9,500	XXXXXXXXXX			303,557
4N Direct Subcontract Expense				XXXXXXXXXX			
5N Direct Administrative Expense				XXXXXXXXXX			
6N Direct Other Expense	69,791		5,930	XXXXXXXXXX			63,861
7N Direct Depreciation	14,233		4,800	XXXXXXXXXX			9,433
8N Total Direct Non-Reimbursable (must tie to 54E)	397,237		20,386	XXXXXXXXXX			376,851
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	395,310			XXXXXXXXXX			395,310
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	741,950			XXXXXXXXXX			741,950
11N Capital Budget Revenue Adjustments				XXXXXXXXXX			
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(346,640)			XXXXXXXXXX			(346,640)
Description of Admin (M&G) Direct Non-Reimbursable Exp.							

ORGANIZATION: Woburn Council of Social Concern, Inc.

FY END: 6/30/2012

FEIN: 042494773

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

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

	Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
		Salary	Other	Salary	Other
6C	Sandy Allen, Program Director Family Childcare Systems	38,928			
7C	Dawn Lorino, Program Manager Family Skill Building	9,423			
8C					
9C					
10C					
11C					
12C					
13C					
14C					
15C					
16C					
17C					
18C					
19C					
20C					
21C					
22C					
23C					
24C					
25C					
26C					
27C					
28C					

WOBURN COUNCIL OF SOCIAL CONCERN, INC.
FEIN: 042494773
FOR THE YEAR ENDED 6/30/12

ADDENDUM TO SCHEDULE A

Line 35E:

Line 35E contains the following accounts:

In-kind other (fundraising):	
Television media, telethon	\$ 21,350
Computer and technology	477
Printing	890
Advertising	980
Other	600
Membership dues	2,068
Office supplies	1,986
License/fees	1,041
Printing/developing	633
Postage	608
Telephone	573
Computer software	375
Volunteer recognition	273
Publications	247
Kitchen supplies	214
Advertising	200
Internet service	195
Food reimbursement	158
Health supplies	50
Service charges	<u>14</u>
 Total line 35E	 \$ <u>32,932</u>

Line 42E:

Line 42E contains the following accounts:

Computer software support	\$ 1,690
Investment commissions	<u>47</u>
 Total line 42E	 \$ <u>1,737</u>

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

UFR Program Number: 28

Program Name: Family Child Care System IE<2

Description: Family Child Care Income Eligible <2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

*Program Type: 26

Program Address: 2 Merrimac Street

Woburn MA 01801

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

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

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

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

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

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

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

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

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

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 29

Program Name: Family Child Care System IE>2

Description: Family Child Care Income Eligible >2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt./Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Day, 2SS Enter total unit capacity: 4,959, 3SS Publicly sponsored clients: 25, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, 25, 5,541, 6, 16, 3, 5,557, 34, 5,557.

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C EEC, 400010WOBUR, CCIE, 2C, 3C, 4C, 5C.

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Amount, 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.

Description

Table with columns: Description, Amount, 1,364, 1,367, -0.2 %, 18,439, 19,959, -7.6 %, 227,994, 219,364, 3.9 %, 9,393, 12,912, -27.3 %, 238,757, 232,276, 2.8 %, 241,263, 230,469, 4.7 %, 2,506, (1,807), (subject to OSD adjustment).

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

Comm. Of MA Surplus Rev. Retention Share (18,599)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 35

Program Name: Family Skill Building-Supervised Visitation

Description: Supervised Visitation

Catalog of Federal Domestic Assistance #: B

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

Program Type: N/A

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Hour, 2SS Enter total unit capacity: 225, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, Total: 26, 174.

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

Table with columns: Description, 41, 459, -3.9 %, 4,929, 4,863, 1.3 %, 21,656, 20,313, 6.6 %, 324, 324, %, 366, 22,346, 20,637, 8.3 %, 22,346, 20,898, 6.9 %, 0, 261, 5, 154, -96.8 %, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

(subject to OSD adjustment)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 36

Program Name: Family Skill Building-Parenting Education

Description: Parenting Education & Support Groups

Catalog of Federal Domestic Assistance #: B

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

Program Type: N/A

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Group Hour, 2SS Enter total unit capacity: 63, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Undup # Clients, # service units delivered

Table with columns: Total: 14, 63, 63

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

Table with columns: Description, 119, 67, 77.6 %, 967, 1,014, -4.6 %, 5,787, 7,303, -20.8 %, 205, 205, %, 6,064, 7,508, -19.2 %, 5,062, 7,543, -32.9 %, (1,002), 35, (subject to OSD adjustment)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 40

Program Name: Children's Center - Preschool IE

Description: Preschool Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev. through 39S Total Direct Program Staff = 1E.

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

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

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

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

Comm. Of MA Surplus Rev. Retention Share (20.074)

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense. Rows include 1N Direct Employee Compensation & Related Exp. through 12N Excess of Non-Reimbursable Expense Over Offsets.

Table with columns: Description, Expense. Rows include 1N Direct Employee Compensation & Related Exp. through 12N Excess of Non-Reimbursable Expense Over Offsets.

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 42

Program Name: Children's Center - Toddler IE

Description: Toddler Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street

Woburn

MA

01801

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

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

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

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

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

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

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

Comm. Of MA Surplus Rev. Retention Share (43,648)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 50

Program Name: Food Pantry

Description: Emergency & Supplemental Food Assistance

Catalog of Federal Domestic Assistance #: 97,024 B

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

*Program Type: N/A

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

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

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN.

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

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense Amount. Includes Direct Employee Compensation & Related Exp., Direct Occupancy, Direct Other Program/Operating, Direct Subcontract Expense, Direct Administrative Expense, Direct Other Expense, Direct Depreciation, Total Direct Non-Reimbursable, Total Direct and Allocated Non-Reimb. (54E+55E), Eligible Non-Reimbursable Exp. Revenue Offsets, Capital Budget Revenue Adjustment, Excess of Non-Reimbursable Expense Over Offsets.

Table with columns: Description, Expense Amount. Includes Volunteers, Client Essentials, Use of Space, Depreciation. Note: (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 70

Program Name: Family Childcare System- Supportive <2

Description: Family Childcare Supportive <2

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

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

Table with columns: Undup # Clients, # service units delivered, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C EEC, 2C 4100WOBURNC, 3C, 4C, 5C. POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN, 1PS, 2PS, 3PS. SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt., 1SDC, 2SDC, 3SDC, 4SDC, 5SDC. Comm. Of MA Surplus Rev. Retention Share (11,869).

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

PREPARER COMMENTS:

UFR Program Number: 71 Program Name: Family Childcare System-Supportive >2 Description: Family Childcare Supportive >2 Catalog of Federal Domestic Assistance #: 93.575 B 93.596
http://www.cfda.gov/default.htm
*Program Type: 26 Program Address: 2 Merrimac Street Woburn MA 01801 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

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

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

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

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

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

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

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 73

Program Name: Children's Center - Preschool Supportive

Description: Preschool Supportive Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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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 Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offets, 40R Other Publicly sponsored client offets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC. Also includes POS SUBCONTRACT INFORMATION with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS.

Comm. Of MA Surplus Rev. Retention Share (32,194)

PREPARER COMMENTS:

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include 1SS Enter defined unit of service: Day, 2SS Enter total unit capacity: 1,827, 3SS Publicly sponsored clients: 6, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION (Dept, Contract ID, MMARS Code), NON-REIMBURSABLE EXPENSE DETAIL (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), Description, and (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 74

Program Name: Children's Center - Toddler Supportive

Description: Toddler Supportive Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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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 Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

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

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

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

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

Undup # Clients table with columns: Undup # Clients, # service units delivered. Rows include 5, 1,250 and 3, 1,250.

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

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

Comm. Of MA Surplus Rev. Retention Share (39,012)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 76

Program Name: Childcare Support Services

Description: Childcare Support Services

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 25

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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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 Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Month, 2SS Enter total unit capacity: 365, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, 151, 348, 28, 13, 179, 361.

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

Table with columns: Description, 1,040, 1,108, -6.1 %, 20,710, 22,636, -8.5 %, 166,297, 178,949, -7.1 %, 397, 397, %, 168,233, 179,346, -6.2 %, 168,232, 180,516, -6.8 %, (1), \$ 1,170, (subject to OSD adjustment).

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (26,667)

PREPARER COMMENTS:

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 77

Program Name: Children's Center Infant IE

Description: Infant Income Eligible Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

*Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div.of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty 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: 522, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

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

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

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

Comm. Of MA Surplus Rev. Retention Share (7,190)

PREPARER COMMENTS:

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

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

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

ORGANIZATION: Woburn Council of Social Concern, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2012

FEIN: 042494773

UFR Program Number: 78

Program Name: Children's Center Infant - Supportive

Description: Infant Supportive Childcare

Catalog of Federal Domestic Assistance #: 93.575 B 93.596

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

Program Type: 26

Program Address: 2 Merrimac Street (Number/Street)

Woburn (City)

MA (State)

01801 (Zipcode)

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

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

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

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

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

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

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

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Day, 2SS Enter total unit capacity: 261, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Undup # # service units Clients delivered table with columns: Undup # Clients, # service units delivered. Rows: 5, 371, 2, 371, 7, 371

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

Comm. Of MA Surplus Rev. Retention Share (7,157)

PREPARER COMMENTS:

WOBURN COUNCIL OF SOCIAL CONCERN, INC.
FEIN: 042494773
FOR THE YEAR ENDED 6/30/12

ADDENDUM TO SCHEDULE B

Line 35E:

Line 35E contains the following accounts:

<u>Program Number</u>	<u>Amount</u>	<u>Explanation</u>
29	\$ 5	Bank Service Charge
50	<u>495</u>	Volunteer Recognition
Total line 35E	\$ <u>500</u>	

CATALOG OF FEDERAL DOMESTIC 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	
77	93.558	10.558
78	10.558	

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



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

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
-PARENTING EDUCATION
-SUPERVISED VISITATION
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

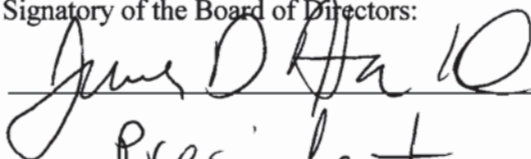
**Woburn
Winchester**

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 14, 2012 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, 2012.

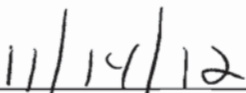
In addition, we, the Board of Directors of Woburn Council of Social Concern, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted 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, 2012.

Signatory of the Board of Directors:



President

Title:



Date: November 14, 2012

THIS AGENCY SUPPORTED BY



United Way
of Massachusetts Bay
and Merrimack Valley