

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

**Financial Statements  
June 30, 2009  
(With Comparative Totals for 2008)**

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To the Board of Directors of  
Operation A.B.L.E. of Greater Boston, Inc.  
Boston, Massachusetts

Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards

We have audited the accompanying statement of financial position of Operation A.B.L.E. of Greater Boston, Inc. as of June 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Operation A.B.L.E. of Greater Boston, Inc. as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2009, on our consideration of Operation A.B.L.E. of Greater Boston, Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Operation A.B.L.E. of Greater Boston, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Sandberg, Gonzalez & Creeden, P.C.*

SANDBERG, GONZALEZ & CREEDEN, P.C.  
Certified Public Accountants

Stoughton, Massachusetts  
September 1, 2009

OPERATION A.B.L.E. OF GREATER BOSTON, INC.

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2009  
(WITH COMPARATIVE TOTALS FOR 2008)

**ASSETS**

	<u>2009</u>	<u>2008</u>
<b><u>Current Assets</u></b>		
Cash	\$ 109,407	\$ 53,889
Investments	463,931	568,728
Government grants receivable	157,479	156,735
Accounts receivable	807	3,484
Contributions and special events receivable	111,500	43,750
Prepaid expenses	<u>8,415</u>	<u>11,455</u>
Total current assets	851,539	838,041
<b><u>Fixed Assets</u></b>		
Equipment	68,392	68,392
Less accumulated depreciation	<u>38,364</u>	<u>17,610</u>
Total fixed assets	30,028	50,782
<b><u>Other Assets</u></b>		
Rental security deposit	<u>14,073</u>	<u>14,073</u>
Total other assets	<u>14,073</u>	<u>14,073</u>
<b><u>Total Assets</u></b>	<u>\$ 895,640</u>	<u>\$ 902,896</u>

**LIABILITIES AND NET ASSETS**

<b><u>Current Liabilities</u></b>		
Accounts payable	\$ 151,762	\$ 64,206
Accrued expenses	12,438	13,186
Accrued and withheld payroll and taxes	131,194	106,752
Accrued vacation	23,070	27,551
Service fee advances	<u>23,733</u>	<u>15,434</u>
Total current liabilities	342,197	227,129
<b><u>Net Assets</u></b>		
Unrestricted	314,824	563,736
Temporarily restricted	<u>238,619</u>	<u>112,031</u>
Total net assets	<u>553,443</u>	<u>675,767</u>
<b><u>Total Liabilities and Net Assets</u></b>	<u>\$ 895,640</u>	<u>\$ 902,896</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009  
(WITH COMPARATIVE TOTALS FOR 2008)

	2009		2008	
	Unrestricted	Temporarily Restricted	Total	Total
<b><u>Support and Revenue</u></b>				
Contributions				
Grants	\$ 69,450	\$ 147,780	\$ 217,230	\$ 202,843
In-kind services	480,710		480,710	424,629
Special events	135,140	24,000	159,140	284,795
Less: costs of direct benefits to donors	<u>(37,419)</u>		<u>(37,419)</u>	<u>(59,042)</u>
Total contributions and net revenues from special events	647,881	171,780	819,661	853,225
 Net assets released from restriction	45,906	(45,906)		
 Service fees:				
Contracts	3,278,118		3,278,118	2,908,395
Other services fees	128,955		128,955	58,578
Interest and dividends	10,886	714	11,600	39,177
Realized and unrealized (losses) on investments	<u>(100,913)</u>		<u>(100,913)</u>	<u>(68,446)</u>
 <b><u>Total Support and Revenue</u></b>	4,010,833	126,588	4,137,421	3,790,929
 <b><u>Program Expenses</u></b>				
Training services	3,697,920		3,697,920	3,342,954
Employment services	46,583		46,583	78,461
Total program services	<u>3,744,503</u>		<u>3,744,503</u>	<u>3,421,415</u>
 <b><u>Support Services</u></b>				
General and administrative	345,982		345,982	242,547
Fundraising	169,260		169,260	106,491
Total support services	<u>515,242</u>		<u>515,242</u>	<u>349,038</u>
 <b><u>Total Expenses</u></b>	<u>4,259,745</u>		<u>4,259,745</u>	<u>3,770,453</u>
 <b><u>Change in Net Assets</u></b>	(248,912)	126,588	(122,324)	20,476
 <b><u>Net Assets - Beginning of Year</u></b>	<u>563,736</u>	<u>112,031</u>	<u>675,767</u>	<u>655,291</u>
 <b><u>Net Assets - End of Year</u></b>	<u>\$ 314,824</u>	<u>\$ 238,619</u>	<u>\$ 553,443</u>	<u>\$ 675,767</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2009  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2008)

	2009			2008		
	Program Services	Supporting Services	Total	Program Services	Supporting Services	Total
	Training Services	Employment Services	General and Administrative	Fundraising	Total Support Services	Total
Salaries						
Staff						
Program participants	\$ 536,167	\$ 28,114	\$ 206,887	\$ 83,655	\$ 290,542	\$ 854,823
Payroll taxes	2,172,065					2,172,065
Benefits	246,001	2,604	19,074	7,302	26,376	274,981
Total salaries and related expenses	<u>71,875</u>	<u>2,987</u>	<u>20,478</u>	<u>10,729</u>	<u>31,207</u>	<u>106,069</u>
	3,026,108	33,705	246,439	101,686	348,125	3,407,938
Advertising	1,815		84		84	1,899
Bad debt						-
Bank charges	557	396	193	224	417	1,370
Consultants	39,540		120	31,500	31,620	71,160
Depreciation	17,860	449	1,152	1,293	2,445	20,754
Dues and subscriptions	2,326	23	3,521	1,267	4,788	7,137
In kind services	480,710					480,710
Insurance	4,988	103	158	599	757	5,848
Meeting expense	1,167	2,739				3,906
Miscellaneous	520	11	2,270	3,661	5,931	6,462
Office supplies	6,911	385	2,102	3,965	6,067	13,363
Payroll processing fees	13,037	26	351	68	419	13,482
Postage	4,838	983	3,477	6,898	10,375	16,196
Printing	400	400	7,151	10,855	18,006	18,406
Professional fees			43,069		43,069	43,069
Occupancy	80,698	1,504	33,536	5,797	39,333	121,535
Repairs and maintenance	5,229	261	768	727	1,495	6,985
Telephone	4,681	244	1,355	427	1,782	6,707
Travel	6,535	204	236	293	529	7,268
Website design and maintenance		5,550				5,550
Total	<u>\$ 3,697,920</u>	<u>\$ 46,583</u>	<u>\$ 345,982</u>	<u>\$ 169,260</u>	<u>\$ 515,242</u>	<u>\$ 4,259,745</u>
						<u>\$ 3,770,453</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2009  
(WITH COMPARATIVE TOTALS FOR 2008)

	<u>2009</u>	<u>2008</u>
<b><u>Cash Flows from Operating Activities</u></b>		
Change in net assets	\$ (122,324)	\$ 20,476
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	20,754	12,598
Amortization of rental credit	--	(4,926)
Unrealized losses on investments	100,913	76,139
(Increase) Decrease in:		
Government grants receivable	(744)	(32,556)
Accounts receivable	2,677	(2,270)
Contributions and special events receivable	(67,750)	15,775
Prepaid expenses	3,040	6,426
Increase (Decrease) in:		
Accounts payable	87,556	14,192
Accrued expenses	(748)	(4,137)
Accrued and withheld payroll and taxes	24,442	5,159
Accrued vacation	(4,481)	(13,790)
Services fee advances	<u>8,299</u>	<u>5,140</u>
<b><u>Net Cash Provided by Operating Activities</u></b>	<u>51,634</u>	<u>98,226</u>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchases of equipment		(48,935)
Proceeds from investment maturities and redemptions	15,484	350,666
Purchases of investments	<u>(11,600)</u>	<u>(362,631)</u>
<b><u>Net Cash Provided (Used) by Investing Activities</u></b>	<u>3,884</u>	<u>(60,900)</u>
<b><u>Cash Flows From Financing Activities</u></b>	<u>0</u>	<u>0</u>
<b><u>Increase in Cash and Cash Equivalents</u></b>	55,518	37,326
<b><u>Cash and Cash Equivalents - Beginning of Year</u></b>	<u>53,889</u>	<u>16,563</u>
<b><u>Cash and Cash Equivalents - End of Year</u></b>	<u>\$ 109,407</u>	<u>\$ 53,889</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Interest paid	<u>\$ 0</u>	<u>\$ 0</u>
Disposal of fully depreciated fixed assets	<u>\$ 0</u>	<u>\$ 5,241</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.

## OPERATION A.B.L.E. OF GREATER BOSTON, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

### Note 1. Organization

Operation A.B.L.E. of Greater Boston, Inc. (Operation A.B.L.E.) is a private, not-for-profit organization incorporated in 1982 in Boston. The mission of Operation A.B.L.E. is to provide employment and training services to mature workers 45 and older from economically, racially and occupationally diverse backgrounds. Operation A.B.L.E. has served well over 27,000 job seekers 45 and older since its inception in 1982.

Operation A.B.L.E. receives federal, state and city contracts for training and employment services. Operation A.B.L.E. was a sub-grantee of the U. S. Department of Labor program for older workers called the Senior Community Service Employment Program until June 30, 2009 when the grantee, the National Able Network decided to perform those services directly in Massachusetts as it does in other states. Operation A.B.L.E. continues to be a sub-grantee to the Commonwealth of Massachusetts to deliver this same program which allows low-income individuals 55 and older with multiple barriers to employment an opportunity for on-the-job training at a not-for-profit or government organization. Participants receive a stipend while performing community service at their training site. The ultimate goal of this program is unsubsidized employment.

Other programs that Operation A.B.L.E. offers include: *Operation EmployABLE*, a 19-week computer and office skills training program; *Operation Service!*, a 10-week customer service and screen navigation program and *Operation Success*, a 6-week boot camp for professional job seekers. In addition, through a special grant with the Quincy Housing Authority, Operation A.B.L.E. is offering a version of *Operation EmployABLE* to all interested Quincy Housing Authority residents.

Operation A.B.L.E. also receives United Way funds under a program designed to make Boston the best place for children to grow up. United Way recognizes that if older citizens are not living comfortably so that they can meet their living and healthcare obligations, Boston cannot possibly be the best place to raise children.

In addition, Operation A.B.L.E. provides a number of resources to enable mature job seekers to connect with employers including a website with job listings for mature workers, computer stations with fast-internet connections, job clubs, job fairs and showcases.

Operation A.B.L.E. provides employers with well-qualified candidates by referrals, hosting a no cost job site where they can post job openings ([www.operationable.net](http://www.operationable.net)), conducting job fairs and hosting ABLE Showcases. Operation A.B.L.E. works closely with Massachusetts employers to ensure that ABLE candidates have the right skills to fill open vacancies.

Finally, Operation A.B.L.E. considers its advocacy work on behalf of the mature worker as a critical role of the organization and will continue to support bills, laws, grants and policies that will support mature workers and all seniors in the Commonwealth of Massachusetts.



OPERATION A.B.L.E. OF GREATER BOSTON, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

**Note 2. Summary of Significant Accounting Policies**

a. Standards of Accounting and Reporting

Operation A.B.L.E. follows the standards of accounting and financial reporting as described in the American Institute of Certified Public Accountants "Audit and Accounting Guide Not-for-Profit Organizations".

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Operation A.B.L.E. and is presented on the accrual basis of accounting. 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*.

b. Financial Statement Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net asset categories follows:

Unrestricted - Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily Restricted - Net assets whose use by the Organization is subject to donor-imposed restrictions that can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time.

Permanently Restricted - Net assets subject to donor-imposed restrictions that they be maintained permanently by the Organization.

c. Property, Equipment and Depreciation

Purchased furniture and equipment are stated at cost, while donated property and equipment are recorded at their fair market value at the date of the gift. All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Depreciation is provided on the straight-line method, over the following estimated useful lives:

Computer equipment	3 years
Software	3 years
Other equipment	5 years

OPERATION A.B.L.E. OF GREATER BOSTON, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

**Note 2. Summary of Significant Accounting Policies** (Continued)

- d. Allocation of Expenses  
Expenses are allocated among program and supporting services directly or on the basis of time records and utilization estimates made by the Organization's management. General and administrative expenses include those expenses that are directly identifiable as administrative or are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.
- e. Use of Estimates  
The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.
- f. Cash and Cash Equivalents  
For purposes of the statements of cash flows, Operation A.B.L.E. considers all highly liquid investments not to be cash or cash equivalents.
- g. Special Events  
Financial activity relating to special events is reported in the statement of activities as gross receipts net of costs that provide a direct benefit to donors. Event costs that do not provide a direct benefit to donors are reported as fundraising expenses in the statement of activities.
- h. Restricted and Unrestricted Revenue and Support  
Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as an unrestricted contribution.
- i. Donated Services and Facilities  
Donated services are recognized as contributions in accordance with SFAS No. 116 *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased. The Organization received \$480,710 of donated services for the year ended June 30, 2009. This amount represents the value of the supervision of the program participants provided by a number of host agencies. Such services are an integral part of the program.

## OPERATION A.B.L.E. OF GREATER BOSTON, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

### **Note 2. Summary of Significant Accounting Policies** (Continued)

- i. Donated Services and Facilities (Continued)  
Other donated services not included in this report as they do not meet the criteria for recognition of SFAS No. 116, include a substantial number of volunteers who have donated significant amounts of time on Operation A.B.L.E.'s behalf, speakers sharing interviewing techniques, internship opportunities, and job fair participants.
- j. Contracts  
Financial awards from state and federal governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.
- k. Promises to Give  
Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or as expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.
- l. Investments  
Investments are recorded at fair market value and the resulting changes in market value are included in the statement of activities as unrealized gains (losses). Gains and losses on the disposition of mutual fund equity investments are computed under the average cost method.

The Organization's Board of Directors authorizes all modifications of investment policies to improve investment return. Currently, unrestricted endowment designated funds and temporarily restricted funds are invested in a variety of financial instruments. A common pool is maintained for the investment of these funds. Any unrestricted funds that are not endowment designated which may be temporarily available for investment purposes are invested in money market securities.

### **Note 3. Tax Status**

Operation A.B.L.E. is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes is included in the financial statements. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(1).

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

**Note 4. Investments**

The Organization maintains its investment accounts at various financial institutions. The market value of the uninsured money markets and securities are subject to market risk. Investments accounted for 52% of the Organization's total asset base at June 30, 2009. The investments are allocated among various cash and equity instruments and are carried at quoted market values as summarized below:

	2009		2008	
	Fair Value	Cost	Fair Value	Cost
Money market investments	\$ 67,497	\$ 67,497	\$ 81,795	\$ 81,795
Debt and equity funds	395,434	507,190	485,934	496,777
Other	1,000	1,000	1,000	1,000
	\$ 463,931	\$ 575,687	\$ 568,729	\$ 579,572

Investment Income consists of the following:

Interest and dividends	\$ 11,600	\$ 39,177
Unrealized (losses) on investments	(100,913)	(76,139)
Realized gains on investments	0	7,693
Total investment return	\$ (89,313)	\$ (29,269)

**Note 5. Service Fee Advances**

Service fee advances consists of the following:

	2009	2008
Tuition payments	\$ 23,733	\$ 15,434

**Note 6. Board Designated Endowment Fund**

The Organization has a board designated endowment fund. The purpose of the fund is to assist in ensuring the long-term viability of the Organization. The fund balance totaled \$501,768 and \$505,893 at June 30, 2009 and June 30, 2008, respectively.

All revenues generated from the investment of these funds are reinvested to enhance the fund value. Additions to the fund from reinvested revenues totaled \$10,875 and \$44,843 in the years ended June 30, 2009 and June 30, 2008, respectively. All transfers from the fund must be authorized by the Board of Directors. Transfers from the fund for operating purposes totaled \$15,000 and \$0 in the years ended June 30, 2009 and June 30, 2008.

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

**Note 7. Temporarily Restricted Net Assets**

At June 30, 2009, temporarily restricted net assets consisted of the following:

Restricted for <i>Operation Service!</i>	\$ 35,779
Restricted for Operation EmployABLE	5,000
Restricted for equipment purchases	15,351
Contribution and special event receivable	111,500
Restricted for increasing development capacity	30,000
Restricted for scholarships to training programs	40,945
Restricted for client needs	<u>44</u>
Total temporarily restricted net assets	<u>\$ 238,619</u>

**Note 8. Benefit Plans**

The Organization sponsors a 403(b) plan that covers all full-time employees with at least one year of employment. The Organization contributes a matching contribution up to 4% of their salary. Employer contributions for the year ended June 30, 2009 and 2008 total \$14,089 and \$15,318, respectively.

**Note 9. Concentrations of Credit Risk**

The Organization maintains its cash balances in various financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per bank. At June 30, 2009, all cash balances were insured in full. In addition, as discussed in Note 4, a significant portion of the Organization's funds are invested in uninsured money markets and securities with a total market value of \$463,931.

Credit risk with respect to receivables is considered low as a significant portion are from governmental entities and well established organizations.

**Note 10. Significant Support**

The Organization received significant support in the form of service fees from the following:

National A.B.L.E Network	\$ 1,879,865
Commonwealth of Massachusetts Office of Elder Affairs	<u>1,071,398</u>
Total significant support	<u>\$ 2,951,263</u>
% of total support and revenue	<u>71%</u>

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2009

(Continued)

**Note 11. Leases**

In February 2003, the Organization entered into a five year lease agreement for its main office facility. In connection with that agreement, a refundable security deposit of \$14,703 was made at lease inception date. The lease was amended October 25, 2007 and extended the lease term to expire January 31, 2013. Included in occupancy expenses for the year ended June 30, 2009 is \$92,884 of lease related costs. As of June 30, 2009, future minimum lease payments under the Organization's operating lease are as follows:

2010	\$92,884
2011	92,884
2012	92,884
2013	54,182

**Note 12. Related Party Transactions**

As of June 30, 2009, three board members are employed at companies that do business with the Organization. For two members, their positions as employees are separate from any activities involving the agency. One member did provide legal services to the organization at a rate approved by the board of directors.

**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>CFDA Number</u>	<u>Document Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Labor</u></b>				
<u>Pass Through National Able. Network</u>				
Senior Community Service Employment Program	17.235		\$ 1,911,634	\$ 1,879,865
<u>Pass Through Commonwealth of Massachusetts Office Of Elder Affairs</u>				
Senior Community Service Employment Program	17.235	SCSEP00002005OPERATI	1,072,795	1,071,398
<u>Pass Through South Coastal Career Development Administration</u>				
WIA Adult Program	17.258		5,000	5,000
WIA Dislocated Worker	17.260		8,750	<u>7,875</u>
			Subtotal	<u>12,875</u>
<u>Pass Through Economic Development and Industrial Corporation (EDIC)</u>				
WIA Adult Program	17.258		20,000	7,875
WIA Dislocated Worker	17.260		148,750	114,625
WIA Dislocated Worker-ARRA	17.260		5,000	<u>1,313</u>
			Subtotal	<u>123,813</u>
<u>Pass Through Metro South/West Employment &amp; Training Administration</u>				
VWIP	17.258	VWIP	21,250	12,813
<u>Pass Through Metro North Regional Board</u>				
WIA Dislocated Worker	17.260		3,750	3,750
<u>Pass Through North Shore Regional Board</u>				
WIA Adult Program	17.258		5,000	5,000
WIA Dislocated Worker	17.260		3,000	<u>3,000</u>
			Subtotal	<u>8,000</u>
				<u>3,112,514</u>
<b><u>Total U.S. Department of Labor</u></b>				
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>				
<u>Pass Through Commonwealth of Massachusetts Department and Housing Community Development Publications and Research</u>				
Opportunity and Support Services	14.877		100,000	<u>100,000</u>
				<u>100,000</u>
<b><u>Total U.S. Department of Housing and Urban Development</u></b>				

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.



**OPERATION A.B.L.E. OF GREATER BOSTON, INC.**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>CFDA Number</u>	<u>Document Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<b><u>Total U.S. Department of Agriculture</u></b>				
Food Stamp Employment and Training Program	10.561		22,978	<u>22,978</u>
<b><u>Total Expenditures of Federal Awards</u></b>				<b><u>\$ 3,235,492</u></b>
			<u>CFDA</u>	<u>Total</u>
			10.561	\$ 22,978
			14.877	100,000
			17.235	2,951,263
			17.258	30,688
			17.260	<u>130,563</u>
				<b><u>\$ 3,235,492</u></b>

See accompanying notes. See Independent Auditors' Report on the Financial Statements and the Supplementary Schedule of Expenditures of Federal Awards.

