



# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Uniform Financial Statements

June 30, 2019



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

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

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June 30, 2019

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## **Independent Auditors' Report**

To the Board of Directors of  
Partners for Youth with Disabilities, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Partners for Youth with Disabilities, Inc. (a nonprofit organization), (the Organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### **Supplemental and Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements 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 Schedule, Schedule B - Program Supplemental Information Schedule and Scheduled C - UFR Addendum, which is the responsibility of management, is presented for purposes 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 do not express an opinion or provide assurance on it.

### **Emphasis of Matter**

As discussed in Note 1(p) to the financial statements, the Organization has adopted ASU No. 2016-14, Not-for-Profit Entities (Topic 958) - *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to that matter.

### **Report on Summarized Comparative Information**

We have previously audited the Organization's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 17, 2019. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report date December 13, 2019, on our consideration of the Organization'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 solely 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 effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Braintree, Massachusetts  
December 13, 2019



**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  
Partners for Youth with Disabilities, Inc.

We have audited, in accordance with the 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, the financial statements of Partners for Youth with Disabilities, Inc. (a nonprofit organization), (the Organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from 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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Numin P. Martini & Associates, P.C.

Braintree, Massachusetts  
December 13, 2019



**Independent Auditors' Report on Compliance for the Major Program and on Internal Control  
Over Compliance Required by the Uniform Guidance**

To the Board of Directors of  
Partners for Youth with Disabilities, Inc.

**Report on Compliance for the Major Federal Program**

We have audited Partners for Youth with Disabilities, Inc.'s (a nonprofit organization) (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2019. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the Organization's major federal program based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Organization'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 on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

***Opinion on Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Organization'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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Braintree, Massachusetts  
December 13, 2019

ORGANIZATION : Partners for Youth With Disabilities, Inc.

FEIN: 222627798

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

06/30/2019

WITH COMPARATIVE TOTALS AS OF

6/30/2018

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	300,815			300,815	414,319
2	Accounts Receivable, Program Services	347,477			347,477	175,127
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	347,477			347,477	175,127
5	Contributions Receivable	57,215			57,215	183,600
6	Notes Receivable					
7	Prepaid Expenses	28,151			28,151	23,705
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	<b>TOTAL CURRENT ASSETS</b>	<b>733,658</b>			<b>733,658</b>	<b>796,751</b>
12	Land, Buildings, and Equipment		18,680		18,680	18,680
13	Accumulated Depreciation		(9,700)		(9,700)	(6,086)
14	Net Land, Buildings and Equipment		8,980		8,980	12,594
15	Long-Term Investments					
16	Other Assets	9,973			9,973	37,923
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>743,631</b>	<b>8,980</b>		<b>752,611</b>	<b>847,268</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	109,304			109,304	58,080
20	Subcontract Payable					
21	Accrued Expenses	100,073			100,073	109,098
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue					
25	Other Current Liabilities					
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>209,377</b>			<b>209,377</b>	<b>167,178</b>
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>209,377</b>			<b>209,377</b>	<b>167,178</b>
<b>NET ASSETS</b>						
31	Without Donor Restrictions	423,262	8,980		432,242	454,123
32	With Donor Restrictions	110,992			110,992	225,967
33						
34	<b>TOTAL NET ASSETS</b>	<b>534,254</b>	<b>8,980</b>		<b>543,234</b>	<b>680,090</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>743,631</b>	<b>8,980</b>		<b>752,611</b>	<b>847,268</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth With Disabilities, Inc.

FEIN: 222627798

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2019 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2018

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	274,381	258,250		532,631	640,152
2 In-Kind Contributions	43,263			43,263	50,484
3 Grants	2,000			2,000	
4 Program Service Fees	1,168,879			1,168,879	1,187,788
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	2,313			2,313	1,192
7 Revenue from Commercial Products & Services					
8 Other	1,581			1,581	2,114
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	162,125	(162,125)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	211,100	(211,100)			
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>1,865,642</b>	<b>(114,975)</b>		<b>1,750,667</b>	<b>1,881,730</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	264,565			264,565	227,303
15 Fundraising	166,476			166,476	179,598
16 Total Program Services	1,456,482			1,456,482	1,564,617
17 <b>TOTAL EXPENSES</b>	<b>1,887,523</b>			<b>1,887,523</b>	<b>1,971,518</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>1,887,523</b>			<b>1,887,523</b>	<b>1,971,518</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(21,881)</b>	<b>(114,975)</b>		<b>(136,856)</b>	<b>(89,788)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>454,123</b>	<b>225,967</b>		<b>680,090</b>	<b>769,878</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>432,242</b>	<b>110,992</b>		<b>543,234</b>	<b>680,090</b>

See Accompanying Notes to Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

## INDIRECT METHOD

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(136,856)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	3,614
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(172,350)
5 Increase/Decrease in Prepaid Expenses	(4,446)
6 Increase/Decrease in Contributions Receivable	155,260
7 Increase/Decrease in Accounts Payable	51,224
8 Increase/Decrease in Accrued Expenses	(9,025)
9 Increase/Decrease in Deferred Revenue	
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	(925)
14 Net Cash Provided by/(used in) Operating Activities	(113,504)
<b>Cash Flows from Investing Activities:</b>	
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	
<b>Cash from Financing Activities:</b>	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth With Disabilities, Inc

FEIN: 222627798

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(113,504)
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>414,319</u>
33	<b>Cash and Cash Equivalents at End of Year</b>	<u><u>300,815</u></u>

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	<u>515</u>
35	Cash Paid During the Year for Taxes/Other	<u></u>

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

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth With Disabilities, Inc. FEIN: 222627798

**Statement of Functional Expenses for the Year Ended:** 06/30/2019

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,111,792	204,607	124,467	782,718
2. Occupancy	133,783	13,595	8,657	111,531
3. Other Program / Operating Expense	261,390	8,989	16,660	235,741
4. Subcontract Expense	291,453			291,453
5. Direct Administrative Expense	85,491	36,341	16,692	32,458
6. Other Expenses				
7. Depreciation of Buildings and Equipment	3,614	1,033		2,581
<b>8. TOTAL EXPENSES</b>	<b>1,887,523</b>	<b>264,565</b>	<b>166,476</b>	<b>1,456,482</b>

See Accompanying Notes to Financial Statements

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**ORGANIZATION :** Partners for Youth With Disabilities, Inc. **FEIN:** 222627798

**Statement of Functional Expenses for the Year Ended:** 06/30/19

	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
1. Employee Compensation & Related Expenses	<u>149,558</u>	<u>50,843</u>	<u>37,176</u>	<u>78,436</u>	<u>466,705</u>
2. Occupancy	<u>300</u>	<u>12,359</u>			<u>98,872</u>
3. Other Program / Operating Expense	<u>57,920</u>	<u>48,471</u>	<u>79</u>	<u>20,062</u>	<u>109,209</u>
4. Subcontract Expense					<u>291,453</u>
5. Direct Administrative Expense	<u>1,286</u>	<u>1,163</u>	<u>24</u>	<u>182</u>	<u>29,803</u>
6. Other Expenses					
7. Depreciation of Buildings and Equipment					<u>2,581</u>
<b>8. TOTAL EXPENSES</b>	<u>209,064</u>	<u>112,836</u>	<u>37,279</u>	<u>98,680</u>	<u>998,623</u>

See Accompanying Notes to Financial Statements

# **PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

## Notes to Financial Statements

June 30, 2019

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

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The significant accounting policies followed by Partners for Youth with Disabilities, Inc. (the Organization) are described below to enhance the usefulness of the financial statements to the reader.

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

The Organization was organized in the Commonwealth of Massachusetts as a nonprofit corporation in 1985. Since its founding in 1983, the Organization has been a pioneer in the development and delivery of a unique mentoring service and has established innovative and effective programs serving youth with disabilities ages 6-24 in Massachusetts. The Organization recruits, trains, guides and supports caring adults that serve as mentors for youth, as well as supporting parents and families of children with disabilities who need additional resources. In addition to providing hundreds of mentors/partners for youth and young adults through its Mentor Match Program, the Organization has continuously met the needs of its changing community by creating and sustaining additional mentoring models and programs to address health, independence, social skills and career development as well as the needs of specific disabilities like autism and learning disabilities.

In addition, the Organization's National Center offers on-line and in-person training and technical assistance to other organizations interested in becoming more inclusive of youth with disabilities. The Organization furthered its mission during the year ended June 30, 2018 through continued delivery of high quality one-to-one and group mentoring programs and sharing the Organization's inclusion expertise. The Organization provides opportunities for youth with disabilities to develop to their full potential so that they may lead self-determined lives filled with dignity, pride and purpose.

The Organization continues to focus its efforts on offering high quality programming in a sustainable manner. During the prior year, the Organization expanded its YEP career readiness program through an additional contract with the Massachusetts Rehabilitation Program and enhanced its on-line presence with an expanded career mentoring site, C3. Working with other coalition members, the Organization supports sustained advocacy for mentoring individuals with disability by hosting the National Disability Mentoring Coalition and establishing tiered memberships to support that work.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2019

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

### (a) Nature of Activities - continued

Current programs include:

#### **Mentoring Division:**

*Mentor Match Program* - This core program of the Organization matches youth with disabilities with caring adults that serve as role models and mentors for the youth guiding them to achieve their personal, independent living and career goals. This program served a total of 145 youth in new or existing matches during the year.

*National Center for Mentoring Youth with Disabilities* - The National Center reaches non-profit organizations across the United States with customized training, technical assistance, and support to improve inclusion and engagement of people with disabilities. It also supports an inclusive on-line mentoring platform (C3) capable of hosting tailored e-mentoring programs. During the year ended June 30, 2019, the Organization's National Center provided training for 1,323 individuals in a wide range of organizations and hosted 126 mentors and mentees on the C3 platform.

#### **Youth in Preparation for Independence Division:**

*Peer Leadership Program* - This program prepares young adults with disabilities to become leaders in their communities through participating in after-school community service opportunities. Young leaders develop leadership and job readiness skills while at the same time learning the value of community service through work with PYD's YLF and ATT programs.

*Youth Leadership Forum (YLF)* - YLF is for High School students with disabilities who want to develop self-advocacy and leadership skills, begin to plan career goals, and build a network of supports and friends. During the year ended June 30, 2019, the Organization hosted a combined 56 youth with disabilities for a single session of YLF in June 2019.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

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

##### Education and Training Division:

*Young Entrepreneurs Program (YEP)* - This program is an inclusive job-readiness program that addresses barriers to employment for youth and young adults with disabilities via a three-tiered curriculum of academic learning, real world experiences, and mentoring. During the year ended June 30, 2019 YEP expanded to include ongoing intern/job placement and job coaching for pre-employment transition aged youth served by the Massachusetts Rehabilitation Commission Boston offices. YEP served a total of 259 youth.

*Access to Theatre Program (ATT)* - This inclusive theatre arts program that engages youth with and without disabilities in out-of-school and summer theatre arts activities. The program features creative workshops and original productions created by the youth and performed at community locations. ATT served 47 youth and young adults in the year ended June 30, 2019.

All of the Organization's programs were developed with the understanding that youth with disabilities face many obstacles in their efforts to live independent productive lives, and that one of the greatest obstacles is a profound sense of powerlessness over the most basic circumstances of daily life. Consequently, all the Organization's programs are grounded in the philosophy of empowerment; programs are designed to provide opportunities for youth to gain control of their lives and to acquire the information, resources, and skills for life-long growth and full participation in their communities.

#### (b) Basis for Presentation

The statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Organization's ongoing efforts.

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

#### (c) Standards of Accounting and Reporting

The Organization'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 (net assets without donor restrictions and net assets with donor restrictions) and the statement of activities displays the change in each class of net assets.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

#### ***(c) Standards of Accounting and Reporting - continued***

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

Net Assets Without Donor Restrictions - Net assets that are not subject to donor imposed restrictions. Net assets without donor restrictions consist of assets and contributions available for the support of operations. These net assets may be designated for specific purposes by management or the Board of Directors. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or law.

Net Assets With Donor Restrictions - Net assets that are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Net assets with donor restrictions also includes the original amount of gifts and investment earnings required by the donor to be permanently retained. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

#### ***(d) Cash and Cash Equivalents***

The Organization considers all highly liquid investments purchased with an original maturity of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash equivalents.

The Organization maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000, with the exception of money market accounts of \$120,703 as of June 30, 2019, which are primarily invested in U.S. Government securities, certificates of deposit and commercial paper. As of June 30, 2019, money market balances are not FDIC insured. The Organization did not maintain cash balances in excess of FDIC limits in any financial institution as of June 30, 2019.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

#### (e) Revenue Recognition

The Organization earns revenue as follows:

Program Service Fees - Program service fees revenue are earned and recognized by the Organization when units or services are provided and billed under various agreements funded primarily by governmental agencies. All contracts, consist of two types, unit-rate and cost-reimbursement contracts, all with ceiling amounts. Unit-rate contracts provide that revenue is to be earned and recognized at a negotiated or class rate for each unit-of-service that is provided under the terms of the contract. Under the cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental Organization.

Grants and Contributions - Grants and contributions are recorded upon receipt or pledge as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. All grants and contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Donated Services - Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by individuals with those skills, and would otherwise be purchased by the Organization. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Special Events - Special events revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special events revenue is recognized when earned. Special events are incidental to the Organization's operations and the related direct expenses have been reported with fundraising expense in the accompanying statement of activities. For the year ended June 30, 2019, revenue derived from the event totaled approximately \$125,266.

Substantially all of the Organization's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2019, the Organization derived approximately 67% of its total revenue from governmental agencies and 33% from foundations, corporations and individual donors. All revenue is recorded at the estimated net realizable amounts.

#### (f) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2019, management has determined any allowance would be immaterial.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

#### ***(f) Accounts Receivable - continued***

The Organization does not have a policy to accrue interest on accounts receivable. The Organization has no policies requiring collateral or other security to secure the accounts receivable.

As of June 30, 2019, 100% of the Organization's accounts receivable is due from various governmental agencies.

#### ***(g) Contributions Receivable***

Conditional contributions receivable are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions receivable that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contributions. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

Unconditional contributions receivable are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2019, management has determined any allowance would be immaterial.

#### ***(h) Land, Building and Equipment***

Land, building and equipment 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 Organization computes depreciation using the straight-line method over the estimated lives of furniture and equipment of 3-5 years. Furniture and equipment was \$18,680 as of June 30, 2019.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

#### ***(i) Fundraising Expense***

Fundraising expense relates to the activities of raising general and specific contributions to the Organization and promoting special events. Fundraising expenses as a percentage of total contribution and special event revenue was 29% for the year ended June 30, 2019. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

#### ***(j) Special Events***

Special events revenue is recognized when earned. Special events are incidental to the Organization's operations and the related direct expenses have been reported with fundraising expense in the accompanying statement of activities.

#### ***(k) Functional Allocation of 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 the allocation of salary.

#### ***(l) Use of Estimates***

In preparing the Organization's financial statements in conformity with U.S. 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.

#### ***(m) Income Taxes***

The Organization qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and is generally not subject to income tax. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization is not a private foundation under Section 509(a)(1) of the IRC.

# PARTNERS FOR YOUTH WITH DISABILITIES, INC.

## Notes to Financial Statements

June 30, 2019

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

#### ***(n) Summarized Financial Information for 2018***

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2018. 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 U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2018, from which the summarized information is derived.

#### ***(o) Operating Fund, Plant Fund and Custodial Fund***

To ensure observance of limitations and restrictions placed on use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. This is the 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 Organization are reported in two self-balancing fund groups as follows:

Current Operations 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.

#### ***(p) Recent Accounting Standard Adopted***

In August 2016, the Financial Accounting Standards Board issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017. As a result, the Organization has adopted this ASU as of and for the year ended June 30, 2019 with retrospective application for the 2018 financial statements. The Organization changed its presentation of its net asset classes and expanded the footnote disclosures as required by the ASU, with no effect on previously reported change in net assets. Other than these reclassifications, the adoption of ASU 2016-14 did not have a material impact on the Organization's financial position, results of activities or cash flows.

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

Notes to Financial Statements

June 30, 2019

**(2) Contributions Receivable**

Contributions receivable consist of the following as of June 30, 2019:

	<u>Gross Promise</u>	<u>Allowance</u>	<u>Net Promise</u>	<u>Unamortized Discount</u>	<u>Total</u>
Receivable less than 1 year	\$ <u>57,215</u>	\$ <u>-</u>	\$ <u>57,215</u>	\$ <u>-</u>	\$ <u>57,215</u>

**(3) Employee Benefits**

The Organization has implemented a Qualified Small Employee Health Reimbursement Account as provided in the IRC which provides a mechanism for employees to purchase health insurance, or qualified ancillary services and supplies using pre-tax dollars.

**(4) Operating Lease Commitments**

The Organization has a five year lease agreement for office space located in Somerville, Massachusetts, that commenced on January 1, 2018. The monthly payments over the life of the loan is \$4,125. Lease expense for the year ended June 30, 2019 totaled \$49,500, which includes parking and additional space rented for trainings. The future minimum annual operating non-cancelable lease commitments on property are as follows:

FY20	\$ 49,500
FY21	49,500
FY22	49,500
FY23	24,750

The Organization leases copier equipment under an operating lease, expiring September 26, 2020, with minimum monthly payments of \$240. Future minimum lease payments are as follows:

FY20	\$ 2,880
FY21	720

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

Notes to Financial Statements

June 30, 2019

**(5) Net Assets With Donor Restrictions**

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2019, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:	
Access to Theatre Program	\$ 1,825
Subject to the passage of time:	
For periods after June 30, 2019	<u>109,167</u>
Total net assets with donor restrictions	\$ <u>110,992</u>

**(6) Commitments and Contingencies**

The Organization receives a portion of its funding from governmental agencies. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the governmental agencies. Until such audits have been completed, if any, and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

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

- Commonwealth of Massachusetts Department of Public Health
- Commonwealth of Massachusetts Department of Mental Health
- Commonwealth of Massachusetts Department of Developmental Services
- Massachusetts Commission for the Blind
- Massachusetts Rehabilitation Commission
- United States Department of Education
- United States Department of Justice
- United States Department of Housing and Urban Development
- United States Department of Health and Human Services
- United States National Endowment for the Humanities

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, Commonwealth of Massachusetts Departments listed above. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

Notes to Financial Statements

June 30, 2019

**(7) Contributed Services and Gifts in Kind**

Contributed services and gifts in kind for the year ended June 30, 2019 were as follows:

Gifts in kind:		
Discounted rehearsal space for special event	\$	34,589
Catering for special event		6,767
Supplies and office expenses		<u>1,907</u>
Total	\$	<u>43,263</u>

**(8) Not-for-Profit Provider Surplus Revenue Retention**

The Organization has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services. In accordance with this policy, the Organization is entitled to retain an annual net surplus of up to twenty percent (20%) per year of the total revenue attributable to Commonwealth purchasing agencies.

Such surplus may be retained as net assets without donor restrictions to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted.

**(9) Schedule of Federal Awards**

Determination of federal major programs was made using a risk based approach. For the fiscal year ended June 30, 2019, the Organization did not qualify as a low-risk auditee. The major program tested is disclosed as such in the schedule of findings and questioned costs.

## PARTNERS FOR YOUTH WITH DISABILITIES, INC.

### Notes to Financial Statements

June 30, 2019

#### (10) Liquidity and Availability of Resources

The following reflects the Organization's financial assets as of June 30, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 300,815
Accounts and contributions receivable, net	<u>404,692</u>
Total	<u>705,507</u>
Less amounts unavailable for general expenditures	
Within one year, due to:	
Restricted by donors for specific purposes	<u>1,825</u>
Total	<u>1,825</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>703,682</u>

The Organization is supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

#### (11) Subsequent Events

The Organization has performed an evaluation of subsequent events through December 13, 2019 which is the date the Organization's financial statements were available to be issued. No material subsequent events, other than the items disclosed below, have occurred since June 30, 2019 that required recognition or disclosure in these financial statements.

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

Schedule of Findings and Questioned Costs

June 30, 2019

**(1) Summary of Auditors' Results**

**Financial Statements:**

Type of Auditors' Report Issued: Unmodified opinion

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: Unmodified opinion

Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_ yes  X  no

Identification of Major Programs:

<b><u>CFDA Number</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84.126	Rehabilitation Services: Vocational Rehabilitation Grants to States

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$ 750,000

Auditee Qualified as Low-Risk Auditee? \_\_\_\_\_ yes  X  no

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

Schedule of Findings and Questioned Costs - continued

June 30, 2019

**(2) Findings - Financial Statement Audit**

No significant deficiencies or material weaknesses reported.

**(3) Findings and Questioned Costs - Major Federal Programs Audit**

No significant deficiencies or material weaknesses reported.

**(4) Status of Prior Year Findings**

No significant deficiencies or material weaknesses reported.

**Partners for Youth with Disabilities, Inc.**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Education:</b>				
<i>Passed through Commonwealth of Massachusetts Commission for the Blind</i> Mentoring Program	84.126	MCBRFMENTOR1503	\$ -	\$ 41,000
<i>Passed through Commonwealth of Massachusetts Rehabilitation Commission</i> Mentorship for Youth with Disabilities	84.126	SCMRCMENTORSHIP12001	-	239,966
Youth Leadership Forum	84.126	SMRCTLY1115PYDF161	-	100,000
Pre-Employment Transition Services	84.126	SCMRCPRETSWIOAFY1812	-	100,232
<b>Total U.S. Department of Education</b>			-	481,198
<b>U.S. Department of Justice:</b>				
Juvenile Mentoring Program: Disability Mentoring	16.726	2016-JU-FX-0013	-	386,932
<b>U.S. Department of Housing and Urban Development:</b>				
<i>Passed through Economic Development and Industrial Corporation (EDIC)</i> Community Development Block Grants	14.218	B-17-MC-25-0002	-	35,000
<b>U.S. National Endowment of the Humanities:</b>				
National Endowment of the Arts	45.024	1830419-51-18	-	25,000
<b>U.S. Department of Health and Human Services:</b>				
<i>Passed through Community Transportation Association of America</i> Easter Seals	93.048		-	45,164
<b>Total Expenditures of Federal Awards</b>			\$ -	\$ 973,294

**Notes to the Schedule of Expenditures of Federal Awards**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Partners for Youth with Disabilities, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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



ORGANIZATION: Partners for Youth With Disabilities, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2019

FEIN: 222627798

REVENUE	Total Organization				EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	FTE	Expense	FTE	Expense		FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	274,381		274,381		12.49	623,526	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	12.49	623,526	
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		1.00	106,785	0.37	36,509	0.34	37,596	0.29	32,680	
3R Private IN-Kind	43,263		6,767	36,496	1.00	69,422	1.00	69,422					
4R Total Contributions and In-Kind	317,644		274,381	36,496	2.09	129,988	1.07	63,283	1.02	66,705			
5R Mass Gov. Grant	2,000	XXXXXXXXXX	XXXXXXXXXX	2,000	4.09	306,195	2.44	169,214	1.36	104,301	0.29	32,680	
6R Other Grant (exclud. Fed.Direct)					7E	Commercial Products & Svs/Mkting FTE/Exp			XXXX	XXXXXXXXXX			
7R Total Grants	2,000			2,000	16.58	929,721	2.44	169,214	1.36	104,301	12.78	656,206	
8R Dept. of Mental Health (DMH)	25,000	XXXXXXXXXX	XXXXXXXXXX	25,000	9E	Payroll Taxes 150		84,398		14,384		60,653	
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX		10E	Fringe Benefits 151		118,617		24,664		80,821	
10R Dept. of Public Health (DPH)	40,000	XXXXXXXXXX	XXXXXXXXXX	40,000	11E	Accrual Adjustments		(20,944)		(3,655)		(14,962)	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		12E	Total Employee Compensation & Rel. Exp.		1,111,792		204,607		782,718	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		13E	Facility and Prog. Equip.Expenses 301, 390		70,244		8,906		55,666	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		14E	Facility & Prog. Equip. Depreciation 301		3,614		1,033		2,581	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		15E	Facility Operation/Maint./Furn.390		4,474		706		3,318	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		16E	Facility General Liability Insurance 390		24,476		3,983		17,958	
16R MA. Comm. For the Blind (MCB)	43,000	XXXXXXXXXX	XXXXXXXXXX	43,000	17E	Total Occupancy		102,808		14,628		79,523	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		18E	Direct Care Consultant 201		173,356		4,835		163,631	
18R MA. Rehabilitation Commission (MRC)	440,439	XXXXXXXXXX	XXXXXXXXXX	440,439	19E	Temporary Help 202							
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		20E	Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX			
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		21E	Subcontracted Direct Care 206		291,453		XXXXXXXXXX		291,453	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		22E	Staff Training 204		1,178		294		884	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX		23E	Staff Mileage / Travel 205		32,088		1,991		25,756	
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX		24E	Meals 207		24,495		7,135		17,360	
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		25E	Client Transportation 208		1,103		XXXXXXXXXX		1,103	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX		26E	Vehicle Expenses 208				XXXXXXXXXX			
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		27E	Vehicle Depreciation 208				XXXXXXXXXX			
27R Div. of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX		28E	Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX			
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX		29E	Client Personal Allowances 211				XXXXXXXXXX			
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		30E	Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX			
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX		31E	Direct Client Wages 214		15,157		XXXXXXXXXX		15,157	
31R Mass. Local Govt/Quasi-Govt. Entities	122,000	XXXXXXXXXX	XXXXXXXXXX	122,000	32E	Other Commercial Prod. & Svs. 214				XXXXXXXXXX			
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		33E	Program Supplies & Materials 215		9,585		XXXXXXXXXX		9,585	
33R Direct Federal Grants/Contracts	498,440	XXXXXXXXXX	XXXXXXXXXX	498,440	34E	Non Charitable Expenses							
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX		35E	Other Expense							
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		36E	Total Other Program Expense		548,415		6,826		524,929	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		37E	Management Fees 410							
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		38E	Fundraising Fees 410				XXXXXXXXXX			
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		39E	Legal Fees 410				XXXXXXXXXX			
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		40E	Audit Fees 410		21,700		21,700			
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		41E	Management Consultant 410							
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX		42E	Other Professional Fees & Other Admin. Expenses 410		60,597		14,641		30,636	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		43E	Leased Office/Program Office Equip.410,390							
43R Total Assistance and Fees	1,168,879	XXXXXXXXXX	XXXXXXXXXX	1,168,879	44E	Office Equipment Depreciation 410							
44R Federated Fundraising					45E	Admin. Vehicle Expenses 410							
45R Commercial Activities					46E	Admin. Vehicle Depreciation 410							
46R Non-Charitable Revenue					47E	Directors & Officers Insurance 410							
47R Investment Revenue	2,313	2,313			48E	Program Support 216		3,194		XXXXXXXXXX		1,822	
48R Other Revenue	1,581		966	615	49E	Professional Insurance 410							
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(231,599)	194,745	36,854	50E	Working Capital Interest 410							
50R Released Net Assets-Program	162,125			162,125	51E	Total Direct Administrative Expense		85,491		36,341		32,458	
51R Released Net Assets-Equipment					52E	Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(262,402)		36,002	
52R Released Net Assets-Time	211,100	211,100			53E	Total Reimbursable & Fundraising Expense		1,848,506				202,478	
					54E	Direct State/Federal Non-Reimbursable Expense		39,017		2,163		36,854	
53R TOTAL REVENUE	1,865,642	256,195	202,478	1,406,969	55E	Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX					
54R TOTAL EXPENSE = 56E	1,887,523	2,163	202,478	1,682,882	56E	TOTAL EXPENSE = 56R		1,887,523		2,163		1,682,882	
55R OPERATING RESULTS	(21,881)	254,032	0	(275,913)									

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX	
2N Direct Occupancy	34,589		XXXXXXXXXX	34,589
3N Direct Other Program/Operating	4,428	2,163	XXXXXXXXXX	2,265
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXXX	
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation			XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)	39,017	2,163	XXXXXXXXXX	36,854
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	39,017	2,163	XXXXXXXXXX	36,854
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	492,285	256,195	XXXXXXXXXX	236,090
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(453,268)	(254,032)	XXXXXXXXXX	(199,236)

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

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Regina Snowden, Executive Director	106,785			
2C Robert Peters, Director of Finance and Administration	69,422			
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	693,314			

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

Description of Admin (M&G) Direct Non-Reimbursable Exp. Bank fees \$1,983, Charitable Donation \$180

UFR Program Number: 1 Program Name: Mentorship Description: Mentoring Catalog of Federal Domestic Assistance #: 84.126 B

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

\*Program Type: 27 Program Address: 5 Middlesex Ave, Suite 307 Somerville MA 02145 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	0S	2080		1E Total Direct Program Staff = 39S	2.62	121,239		%
2R Gov. In-Kind/Capital Budget	1S Program Director (UFR Title 102)		0.74	2E Chief Executive Officer				
3R Private IN-Kind	2S Program Function Manager (UFR Title 101)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	3S Asst. Program Director (UFR Title 103)			4E Accting/Clerical Support				
5R Mass Gov. Grant	4S Supervising Professional (UFR Title 104)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	5S Physician & Psychiatrist (UFR Title 105 & 121)			6E Total Admin Employee				
7R Total Grants	6S Physician Asst. (UFR Title 106)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)			8E Total FTE/Salary/Wages	2.62	121,239		
9R Dept. of Developmental Services(DDS/DMR)	8S R.N. - Non Masters (UFR Title 108)			9E Payroll Taxes 150		12,412		
10R Dept. of Public Health (DPH)	9S L.P.N. (UFR Title 109)			10E Fringe Benefits 151		15,907		
11R Dept. of Children and Families (DCF/DSS)	10S Pharmacist (UFR Title 110)			11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)	11S Occupational Therapist (UFR Title 111)			12E Total Employee Compensation & Rel. Exp.		149,558		%
13R Dept. of Youth Services (DYS)	12S Physical Therapist (UFR Title 112)			13E Facility and Prog. Equip. Expenses 301,390		300		
14R Health Care Fin & Policy (HCF)-Contract	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP	14S Dietician / Nutritionist (UFR Title 114)			15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)	15S Spec. Education Teacher (UFR Title 115)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)	16S Teacher (UFR Title 116)			17E Total Occupancy		300		%
18R MA. Rehabilitation Commission (MRC)	17S Day Care Director (UFR Title 117)			18E Direct Care Consultant 201		50,164		
19R MA. Off. for Refugees & Immigr.(ORI)	18S Day Care Lead Teacher (UFR Title 118)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract	19S Day Care Teacher (UFR Title 119)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher	20S Day Care Asst. Teacher / Aide (UFR Title 120)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)	21S Psychologist - Doctorate (UFR Title 122)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			23E Staff Mileage / Travel 205		5,890		
24R Parole Board (PAR)	23S Social Worker - L.I.C.S.W. (UFR Title 124)			24E Meals 207		969		
25R Veteran's Services (VET)	24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E Client Transportation 208		121		
26R Ex. Off. of Elder Affairs (ELD)	25S Licensed Counselor (UFR Title 127)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDD)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)			27E Vehicle Depreciation 208				
28R POS Subcontract	27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS	28S Counselor (UFR Title 130)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS	29S Case Worker / Manager - Masters (UFR Title 131)			30E Provision Material Goods/Svs/Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	30S Case Worker / Manager (UFR Title 132)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff III (UFR Title 134)			33E Program Supplies & Materials 215		776		
34R Medicaid - Direct Payments	33S Direct Care / Prog. Staff II (UFR Title 135)	1.88	76,447	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	34S Direct Care / Prog. Staff I (UFR Title 136)			35E Other Expense				
36R Medicare	35S Prog. Secretarial / Clerical Staff (UFR Title 137)			36E Total Other Program Expense		57,920		%
37R Mass. Govt. Client Stipends	36S Maintenance, House/Groundskeeping, Cook 138			42E Other Professional Fees & Other Admin. Exp. 410		1,286		
38R Client Resources	37S Direct Care / Driver Staff (UFR Title 138)			43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets	38S Direct Care Overtime, Shift Differential and Relief		XXXXXX	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets	39S Total Direct Program Staff = 1E		2.62	48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)				49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets				50E Working Capital Interest 410				
43R Total Assistance and Fees				51E Total Direct Administrative Expense		1,286		%
44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation		43,259		%
45R Commercial Activities				53E Total Reimbursable Expense		252,323		%
46R Non-Charitable Revenue				54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue				55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue				56E TOTAL EXPENSE		252,323		%
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R		239,966		%
50R Released Net Assets-Program				58E OPERATING RESULTS		(12,357)		
51R Released Net Assets-Equipment								
52R Released Net Assets-Time								
53R Total Revenue = 57E								

SERVICE STATISTICS

1SS Enter defined unit of service:	Client
2SS Enter total unit capacity:	
3SS Publicly sponsored clients:	112
4SS Privately sponsored clients:	
5SS Performance Report (D-1)	
6SS Internet filing system)	112
7SS suspended for FY '08 filings.	

Undup # # service units delivered

Clients	112
Total:	112

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C MRC	SCMRCMENTOR	2200
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Partners for Youth With Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 222627798

UFR Program Number: 2 Program Name: TAP YLF Description: Youth Leadership Forum Catalog of Federal Domestic Assistance #: 84.126 B

\*Program Type: 27 Program Address: 5 Middlesex Ave, Suite 307 Somerville MA 02145 # 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: Client, 2SS Enter total unit capacity: Client, 3SS Publicly sponsored clients: 56, 4SS OSD's Program Privately sponsored clients: 56, 5SS Performance Report (D-1 Free Care clients: 56, 6SS Internet filing system) Total: 56, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Row 1C MRC SRMRCYL111 2222

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

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

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

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

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

(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: Partners for Youth With Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 222627798

UFR Program Number: 3

Program Name: Mentorship

Description: Mentoring

Catalog of Federal Domestic Assistance #: 84.126 B

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

\*Program Type: 27

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

Somerville

(City)

MA

(State)

02145

(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. Includes SERVICE STATISTICS and MASSACHUSETTS CONTRACT INFORMATION.

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 N/A

PREPARER COMMENTS:

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

(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: Partners for Youth With Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 222627798

UFR Program Number: 4 Program Name: Pre-ETS Description: Pre-Employment Transition Services for Students Catalog of Federal Domestic Assistance #: B

\*Program Type: 27 Program Address: 5 Middlesex Ave Suite 307 Somerville MA 02145 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. 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: Client, 2SS Enter total unit capacity: Client, 3SS Publicly sponsored clients: 29, 4SS OSD's Program Privately sponsored clients: 29, 5SS Performance Report (D-1 Free Care clients: 29, 6SS Internet filing system) Total: 29, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C MRC SRMRCPREETS 2200, 2C, 3C, 4C, 5C.

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

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

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, Description, Expense. Rows: 51E Total Direct Administrative Expense 182, 52E Admin (M&G) Reporting Center Allocation 22,688, 53E Total Reimbursable Expense 121,368, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE 121,368, 57E TOTAL REVENUE = 53R 100,473, 58E OPERATING RESULTS (20,895), 58E Preliminary Calculation of Cost Reimb. Excess Rev. \* (subject to OSD adjustment)

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

(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: Partners for Youth With Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 222627798

UFR Program Number: 5

Program Name: Other Programs

Description: Other Program Services

Catalog of Federal Domestic Assistance #: 16.726

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

\*Program Type: N/A

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

Somerville

(City)

MA

(State)

02145

(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, 1SS Enter defined unit of service:, 2SS Enter total unit capacity:, 3SS Publicly sponsored clients:, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system), 7SS suspended for FY '08 filings., SERVICE STATISTICS, Undup # Clients, # service units delivered, MASSACHUSETTS CONTRACT INFORMATION, NON-REIMBURSABLE EXPENSE DETAIL, Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC Abilities Inc. at The Viscardi C, 2SDC Uinta County BLN & MentorAI, 3SDC Big Brothers Big Sister of Met, 4SDC Metro United Methodist Urbar, 5SDC University of Mass Medical Sc.

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

PREPARER COMMENTS:

ORGANIZATION: Partners for Youth With Disabilities, Inc.

FY END: 6/30/2019

**B PSI Subcontractor Expense Detail Addendum-Unaudited**

FEIN:

222627798

**SUBCONTRACTED DIRECT CARE EXPENSE DETAIL**

**B PSI line 21E**

UFR Program#	Subcontractor Name	FEIN	Expense Amt.
6SDC	5 Connecticut Business Leadership Group	260482057	5,000
7SDC	5 Maine State Chamber of Commerce	010021545	10,000
8SDC	5 Toledo Area Regional Transit Authority	271052744	1,000
9SDC			
10SDC			
11SDC			
12SDC			
13SDC			
14SDC			
15SDC			
16SDC			
17SDC			
18SDC			
19SDC			
20SDC			
21SDC			
22SDC			
23SDC			
24SDC			
25SDC			
26SDC			
27SDC			
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36SDC			
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50SDC			
51SDC			
52SDC			
53SDC			
54SDC			

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**  
**FEIN 22-2627798**  
**Schedule C - UFR Addendum**  
**June 30, 2019**

	<u>Totals</u>	<u>Admin</u> <u>(Mgmt. &amp; Gen.)</u>	<u>Fundraising</u>	<u>Program</u>
<u>Line 48R Other Revenue</u>				
Miscellaneous reimbursements	\$ 1,581	\$ -	\$ 966	\$ 615
	<u>\$ 1,581</u>	<u>\$ -</u>	<u>\$ 966</u>	<u>\$ 615</u>
 <u>Line 42E Other Professional Fees &amp; Other Admin Expenses</u>				
Advertising	\$ 640	\$ -	\$ -	\$ 640
Supplies	11,578	1,599	2,104	7,875
Subscriptions	2,072	1,341	170	561
Telephone and internet	17,271	2,380	1,988	12,903
Utilities	3,049	532	339	2,178
Postage and delivery	3,061	390	2,337	334
Printing	10,145	190	6,398	3,557
Interest	515	515	-	-
Membership dues	695	695	-	-
Miscellaneous	4,589	622	1,379	2,588
Permits	525	525	-	-
Payroll processing fees	5,852	5,852	-	-
Professional fees	605	-	605	-
	<u>\$ 60,597</u>	<u>\$ 14,641</u>	<u>\$ 15,320</u>	<u>\$ 30,636</u>

**Acknowledgment of the Board of Directors**

We, the Board of Directors of Partners for Youth with Disabilities, Inc., met on 12/3/19 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditors' Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2019.

In addition, we, the Board of Directors of Partners for Youth with Disabilities, 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, 2019.

Signatory of the Board of Directors:

Steph J. Martyniak

TREASURER

Title

12/13/19

Date