



Julie's Family Learning
Program, Inc.

Uniform Financial Statements

June 30, 2016



Kevin P. Martin & Associates, P.C.

Julie's Family Learning
Program, Inc.

Uniform Financial Statements

June 30, 2016



JULIE'S FAMILY LEARNING PROGRAM, INC.

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June 30, 2016

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Independent Auditors' Report

To the Board of Directors of
Julie's Family Learning Program, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Julie's Family Learning Program, Inc. (a nonprofit organization) (the Agency), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses and cash flows 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 Agency as of June 30, 2016 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.

Report on Summarized Comparative Information

We have previously audited the Agency's 2015 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 3, 2015. 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, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplemental and Other Information

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2016, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on 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 Agency's internal control over financial reporting and compliance.

Handwritten signature of Kevin P. Martini, with the text "Martini P. Martini & Associates, P.C." written below it.

November 8, 2016



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
Julie's Family Learning Program, 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 Julie's Family Learning Program, Inc. (a nonprofit organization) (the Agency), which comprise the statement of financial position as of June 30, 2016 and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated November 8, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 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 Agency'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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Muir P. Martini & Chute, P.C.

November 8, 2016

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2016

WITH COMPARATIVE TOTALS AS OF

6/30/2015

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	191,571			191,571	292,393
2	Accounts Receivable, Program Services	35,830			35,830	13,641
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	35,830			35,830	13,641
5	Contributions Receivable	25,000			25,000	85,000
6	Notes Receivable					
7	Prepaid Expenses	19,028			19,028	16,489
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	271,429			271,429	407,523
12	Land, Buildings, and Equipment		1,659,995		1,659,995	1,633,989
13	Accumulated Depreciation		(1,024,598)		(1,024,598)	(943,926)
14	Net Land, Buildings and Equipment		635,397		635,397	690,063
15	Long-Term Investments					
16	Other Assets					24,465
17	Due From Other Funds					
18	TOTAL ASSETS	271,429	635,397		906,826	1,122,051
LIABILITIES AND NET ASSETS						
19	Accounts Payable	17,616			17,616	18,016
20	Subcontract Payable					
21	Accrued Expenses	23,581			23,581	21,686
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue					
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	41,197			41,197	39,702
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	41,197			41,197	39,702
NET ASSETS						
31	Unrestricted	194,680	635,397		830,077	957,330
32	Temporarily Restricted	35,552			35,552	125,019
33	Permanently Restricted					
34	TOTAL NET ASSETS	230,232	635,397		865,629	1,082,349
35	TOTAL LIABILITIES AND NET ASSETS	271,429	635,397		906,826	1,122,051

See Accompanying Notes to the Financial Statements

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2016 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2015

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	534,580	256,875		791,455	950,213
2 In-Kind Contributions	287,627			287,627	292,957
3 Grants					
4 Program Service Fees	223,113			223,113	311,213
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	959			959	469
7 Revenue from Commercial Products & Services					
8 Other	600			600	600
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	311,342	(311,342)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	35,000	(35,000)			
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,393,221	(89,467)		1,303,754	1,555,452
EXPENSES AND LOSSES					
14 Administration (Management & General)	183,488			183,488	112,455
15 Fundraising	151,286			151,286	159,906
16 Total Program Services	1,185,700			1,185,700	1,242,126
17 TOTAL EXPENSES	1,520,474			1,520,474	1,514,487
18 Losses					
19 TOTAL EXPENSES AND LOSSES	1,520,474			1,520,474	1,514,487
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	(127,253)	(89,467)		(216,720)	40,965
25 NET ASSETS AT BEGINNING OF YEAR	957,330	125,019		1,082,349	1,041,384
26 NET ASSETS AT END OF YEAR	830,077	35,552		865,629	1,082,349

See Accompanying Notes to Financial Statements

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2016

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	(216,720)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	80,672
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(22,189)
5 Increase/Decrease in Prepaid Expenses	(2,539)
6 Increase/Decrease in Contributions Receivable	84,465
7 Increase/Decrease in Accounts Payable	(400)
8 Increase/Decrease in Accrued Expenses	1,895
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	
14 Net Cash Provided by/(used in) Operating Activities	(74,816)
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(26,006)
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	(26,006)
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Julie's Family Learning Program, Inc.

FEIN: 113692512

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2016

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(100,822)
32	Cash and Cash Equivalents at Beginning of Year	292,393
33	Cash and Cash Equivalents at End of Year	191,571

Supplemental Disclosure of Cash Flow Information:

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

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38		
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : Julie's Family Learning Program, Inc. FEIN: 113692512

Statement of Functional Expenses for the Year Ended: 06/30/2016

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	742,813	50,865	105,876	586,072
2. Occupancy	267,704	22,324	296	245,084
3. Other Program / Operating Expense	246,783	3,073	23,269	220,441
4. Subcontract Expense				
5. Direct Administrative Expense	179,921	97,868	21,845	60,208
6. Other Expenses	2,581	2,581		
7. Depreciation of Buildings and Equipment	80,672	6,777		73,895
8. TOTAL EXPENSES	1,520,474	183,488	151,286	1,185,700

See Accompanying Notes to Financial Statements

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ORGANIZATION : Julie's Family Learning Program, Inc. **FEIN:** 113692512

Statement of Functional Expenses for the Year Ended: 06/30/16

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>		
1. Employee Compensation & Related Expenses	<u>250,210</u>	<u>178,698</u>	<u>157,164</u>		
2. Occupancy	<u>141,228</u>	<u>51,308</u>	<u>52,548</u>		
3. Other Program / Operating Expense	<u>34,622</u>	<u>138,117</u>	<u>47,702</u>		
4. Subcontract Expense					
5. Direct Administrative Expense	<u>17,640</u>	<u>32,839</u>	<u>9,729</u>		
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>43,113</u>	<u>15,391</u>	<u>15,391</u>		
8. TOTAL EXPENSES	<u>486,813</u>	<u>416,353</u>	<u>282,534</u>		

See Accompanying Notes to Financial Statements

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(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 (GAAP). The significant accounting policies followed by Julie's Family Learning Program, Inc. (the Agency) are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The Agency administers community-based family support and education programs committed to the development of strong, healthy family functioning. The Agency's mission is to break the cycle of poverty among low-income, at-risk families by providing services that enable mothers and their children to become healthy, responsible, successful at life and economically self-sufficient members of their communities.

The majority of the Agency's services are provided to residents of the greater Boston area. The following program divisions are listed in order of relative importance based upon total program expenditures:

Adult Education - The adult education program is aimed towards single mothers. The program provides counseling, educational opportunities, life skills development and career development programs to clients to help break the cycle of poverty. The adult education division accounted for 59% of total program expenditures for the year ended June 30, 2016.

Child Development - The child development program includes infant and toddler and preschool services. The program is designed to aid in the development of skills that will ensure success in later educational settings. The child development division accounted for 41% of total program expenditures for the year ended June 30, 2016.

(b) Basis of Presentation

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

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

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(c) Revenue Recognition

The Agency earns revenue as follows:

Program Service Fees - Program service fees are earned and recognized by the Agency when units or services are provided and billed under various agreements funded primarily by governmental agencies. The 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 agency.

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

Special Events - Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue is derived from the Annual Dinner and Founders Event.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2016, the Agency derived approximately 83% of its total revenue from foundations and individual donors and 17% from governmental agencies. All revenue is recorded at the estimated net realizable amounts.

(d) Promises to Give

Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows using a risk-adjusted discount rate. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional.

Unconditional promises to give are 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, 2016, management has determined any allowance would be immaterial.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(e) Accounts Receivable

The Agency carries its accounts receivable at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. Accounts receivable outstanding for thirty days or more are deemed delinquent. On a periodic basis, the Agency evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on a history of past write-offs and collections and current credit conditions. As of June 30, 2016, management has determined any allowance would be immaterial.

The Agency does not have a policy to accrue interest on accounts receivable. Contracts and grant accounts are written off upon notification by the government and/or non-profit entity that amounts are uncollectible.

The Agency has no policies requiring collateral or other security to secure the accounts receivable. Substantially all of the Agency's receivables are due from other agencies in Massachusetts. As of June 30, 2016, substantially all of the Agency's accounts receivable is due from governmental agencies.

(f) Standards of Accounting and Reporting

The Agency's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents three classes of net assets (unrestricted, temporarily restricted and permanently restricted) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Agency are presented as follows:

Unrestricted - Unrestricted net assets are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations. Unrestricted 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 unrestricted net assets unless their use is restricted by explicit donor stipulations or law.

Temporarily Restricted - Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Agency and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions, gains and investment income that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the reporting period in which the contributions are recognized.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(g) Income Taxes

The Agency 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 Agency's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Agency is not a private foundation under Section 509(a)(1).

(h) Fundraising

Fundraising relates to the activities of raising general and specific contributions to the Agency and promoting special events. Fundraising expenses, as a percentage of total contribution and special event revenue, was 17% for the year ended June 30, 2016. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

(i) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements 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 and time studies. Occupancy costs are allocated based upon square footage.

(j) Use of Estimates

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

(k) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(k) Cash and Cash Equivalents - continued

The Agency maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of June 30, 2016.

(l) Fixed Assets

Fixed assets are recorded at cost or if donated, fair value on the date of receipt. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities.

The Agency computes depreciation using the straight-line method over the following estimated lives:

Leasehold improvements	20 years
Furniture and equipment	3-5 years

(m) Contributed Facilities, Services and Gifts in Kind

Donated materials are reported as contributions in the financial statements at their estimated fair values at the time of receipt. Donated services are similarly reported when services are performed which would otherwise have been purchased or performed by Agency personnel. In addition, the Agency is located in a building whose rent is donated by the City of Boston. The donated rent is similarly recorded at estimated fair value in the statement of activities.

(n) Summarized Financial Information for 2015

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, 2015. 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 GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2015, from which the summarized information is derived.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(o) Operating Fund and Plant Fund

To ensure observance of limitations and restrictions placed on use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. This is 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 Agency 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) Special Events

The Agency has determined that special events are incidental to its operations and therefore the direct costs of benefit to the donors is reported with fundraising expense and is not included with special events revenue.

(2) Property and Equipment

Property and equipment consists of the following as of June 30, 2016:

Leasehold improvements	\$ 1,517,888
Furniture and equipment	<u>142,107</u>
	\$ <u>1,659,995</u>

Depreciation amounted to \$80,672 for the year ended June 30, 2016.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(3) Promises to Give

The Agency has received unconditional promises to give related to a fundraising campaign and are primarily due from individual donors. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be received more than a year after June 30, 2016 are recorded at the present value of their future cash flows using a risk-adjusted discount rate of 3.25%. Uncollectable amounts of pledges receivable are expected to be immaterial. Accordingly, no provision has been made for uncollectible amounts.

Promises to give of \$25,000 as of June 30, 2016 are due from one individual and due by June 30, 2017.

(4) Debt

The Agency has available a demand line of credit with Liberty Bay Credit Union (a Massachusetts bank) in the maximum amount of \$25,000 to be drawn upon as needed, with interest at the prime rate plus 3.5%, or 6.75% as of June 30, 2016. The line of credit is secured with all business assets and expires December 20, 2016. As of June 30, 2016, there was no outstanding balance.

(5) Special Events

The Agency held special events during the year. The special events revenue for the year ended June 30, 2016 amounted to \$188,747. Costs related to special events amounted to \$40,868, for the year ended June 30, 2016.

(6) Contributed Services and Gifts in Kind

Contributed services and gifts in kind for the year ended June 30, 2016 were as follows:

Services:	
Teaching	\$ 23,093
Gifts in kind:	
Rent	150,000
Supplies and food	<u>114,534</u>
	\$ <u>287,627</u>

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(7) Commitments and Contingencies

The Agency receives a portion of its funding from government agencies under cost reimbursement programs. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. 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 Agency's operations are concentrated in the social service provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to the following:

- Massachusetts Department of Children and Families
- Massachusetts Department of Education
- Massachusetts Operational Services Division
- City of Boston

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature or an administrative change mandated by the 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.

(8) Operating Lease Commitments

The Agency leases office equipment at will and under an operating lease agreement expiring September, 2019. The minimum annual operating lease commitments on equipment for the Agency are as follows:

2017	\$ 3,714
2018	3,714
2019	3,714
2020	929

Equipment rental expense for the year ended June 30, 2016 was \$4,186.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Notes to Financial Statements

June 30, 2016

(9) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2016, temporarily restricted net assets are restricted for the following purposes:

Time restriction on contributions	\$ 25,000
Client support	<u>10,552</u>
	\$ <u>35,552</u>

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

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3), (the Surplus Regulation). Effective for the 2016 fiscal year, OSD has issued a Notice of Amendment Regulation and in accordance with this amended policy, the Agency 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. The cumulative amount retained may not exceed 20% of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset. Prior to the amendment, the annual net surplus was limited to 5 percent (5%) of the total revenue attributable to the Commonwealth purchasing agencies. OSD will automatically issue waivers for the Surplus Regulation, except for the 20% annual (not cumulative) surplus, for fiscal year 2016 only.

Such surplus may be retained as unrestricted net assets to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.05.

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

Cumulative Deficit, June 30, 2015	\$ (3,185,272)
2016 Deficit	<u>(284,756)</u> (79.26)%
Cumulative Deficit, June 30, 2016	\$ <u>(3,470,028)</u>

(11) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 8, 2016, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2016 that required recognition or disclosure in these financial statements.

JULIE'S FAMILY LEARNING PROGRAM, INC.

Schedule of Findings and Responses

June 30, 2016

(1) Financial Statement Findings

No significant deficiencies or material weaknesses reported.

(2) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

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

ORGANIZATION: Julie's Family Learning Program, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2016

FEIN: 113692512

REVENUE	Total Organization			EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	FTE	Expense			FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	534,580	534,580		1E Total Direct Prog.Staff FTE/Exp 101-138	10.48	454,372	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	10.48	454,372
2R Gov. In-Kind/Capital Budget	138,450	XXXXXXXXXX	XXXXXXXXXX	2E Chief Executive Officer - FTE/Exp.	1.00	104,320	0.24	25,037	0.56	58,419	0.20	20,864
3R Private IN-Kind	149,177	11,550	137,627	3E Chief Financial Officer - FTE/Exp.								
4R Total Contributions and In-Kind	822,207	546,130	276,077	4E Accting/Clerical/Support FTE/Expense	1.28	79,079	0.25	15,728	0.63	38,514	0.40	24,837
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	5E Admin Maint/House-Grmskeeping FTE/Exp	0.15	4,751	0.15	4,751				
6R Other Grant (exclud. Fed.Direct)				6E Total Admin Employee FTE/Expense 410	2.43	188,150	0.64	45,516	1.19	96,933	0.60	45,701
7R Total Grants				7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	8E Total FTE/Salary/Wages	12.91	642,522	0.64	45,516	1.19	96,933	11.08	500,073
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	9E Payroll Taxes 150		52,486		4,306		5,913		42,267
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	10E Fringe Benefits 151		47,805		1,043		3,030		43,732
11R Dept. of Children and Families (DCF/DSS)	74,990	XXXXXXXXXX	XXXXXXXXXX	11E Accrual Adjustments								
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	12E Total Employee Compensation & Rel. Exp.		742,813		50,865		105,876		586,072
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	13E Facility and Prog. Equip.Expenses 301, 390		2,482		700				1,782
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	14E Facility & Prog. Equip. Depreciation 301		80,672		6,777				73,895
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	15E Facility Operation/Maint./Furn.390		87,091		6,345				80,746
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	16E Facility General Liability Insurance 390		28,131		3,729		296		24,106
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	17E Total Occupancy		198,376		17,551		296		180,529
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	19E Temporary Help 202								
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21R Dept. of Early Educ. & Care (EEC)-Voucher	6,650	XXXXXXXXXX	XXXXXXXXXX	21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	22E Staff Training 204		818				458		360
23R Dept. of Elementary & Secondary Educ. (DOE)	139,193	XXXXXXXXXX	XXXXXXXXXX	23E Staff Mileage / Travel 205		3,165		777		805		1,583
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	24E Meals 207		45,028		2,296		22,006		20,726
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	26E Vehicle Expenses 208								
27R Div. of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX	27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	32E Other Commercial Prod. & Svs. 214				XXXXXXXXXX		XXXXXXXXXX		
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	33E Program Supplies & Materials 215		60,145		XXXXXXXXXX		XXXXXXXXXX		60,145
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	35E Other Expense								
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	36E Total Other Program Expense		109,156		3,073		23,269		82,814
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	38E Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	39E Legal Fees 410								XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	40E Audit Fees 410		14,987		14,987				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	2,280	XXXXXXXXXX	XXXXXXXXXX	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	42E Other Professional Fees & Other Admin. Expenses 410		110,749		32,410		21,845		56,494
43R Total Assistance and Fees	223,113	XXXXXXXXXX	XXXXXXXXXX	43E Leased Office/Program Office Equip.410,390		4,185		471				3,714
44R Federated Fundraising				44E Office Equipment Depreciation 410								
45R Commercial Activities				45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue				46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	959	959		47E Directors & Officers Insurance 410								XXXXXXXXXX
48R Other Revenue	600	600		48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(894,031)	168,306	49E Professional Insurance 410								
50R Released Net Assets-Program	311,342	311,342		50E Working Capital Interest 410								
51R Released Net Assets-Equipment				51E Total Direct Administrative Expense		129,921		47,868		21,845		60,208
52R Released Net Assets-Time	35,000	35,000		52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(119,357)		17,020		102,337
				53E Total Reimbursable & Fundraising Expense		1,180,266				168,306		1,011,960
53R TOTAL REVENUE	1,393,221		168,306	54E Direct State/Federal Non-Reimbursable Expense		340,208		64,131		XXXXXXXXXX		276,077
54R TOTAL EXPENSE = 56E	1,520,474		168,306	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		(64,131)				64,131
55R OPERATING RESULTS	(127,253)		(0)	56E TOTAL EXPENSE = 56R		1,520,474				168,306		1,352,168

NON-REIMBURSABLE EXPENSE DETAIL

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

COMPENSATION DISCLOSURE					Reporting Entity Compensation		Compensation from Other Entities	
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.					Salary	Other	Salary	Other
Name & Title	Salary	Other	Salary	Other				
1C Robert Monahan, Executive Director	104,320							
2C Ann D'Auria, Director of Adult Education	69,753							
3C Diane Driscoll, Director of Child Care Program	50,150							
4C								
5C								
MA Surplus Revenue Retention					Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	306,353	(3,185,272)		(3,470,028)				
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)								
					1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX
					2N Direct Occupancy	150,000		11,550
					3N Direct Other Program/Operating	137,627		
					4N Direct Subcontract Expense			XXXXXXXXXX
					5N Direct Administrative Expense	50,000		50,000
					6N Direct Other Expense	2,581		2,581
					7N Direct Depreciation			XXXXXXXXXX
					8N Total Direct Non-Reimbursable (must tie to 54E)	340,208		64,131
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)	340,208		
					10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	1,001,802		XXXXXXXXXX
					11N Capital Budget Revenue Adjustments			XXXXXXXXXX
					12N Excess of Non-Reimb./Fundraising Expense over Offsets	(661,594)		XXXXXXXXXX
					Description of Admin (M&G) Direct Non-Reimbursable Exp.	Donated rent - \$11,550, Bad debt - \$50,000, Donated goods - \$2,581		

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016

FEIN: 113692512

UFR Program Number: 1 Program Name: Child Development Description: Education Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: 27 Program Address: 133 Dorchester Street South Boston MA 02127 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

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., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 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(OCDD), 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: Days, 2SS Enter total unit capacity: Days, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

UNDUP # service units table with columns: Clients, delivered, 52, 3,140, 52, 3,140

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

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

PREPARER COMMENTS: See Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016

FEIN: 113692512

UFR Program Number: 2 Program Name: Family Support Services Description: Counseling and Education Catalog of Federal Domestic Assistance #: 93.667 B
http://www.cfda.gov/default.htm
*Program Type: 23 Program Address: 133 Dorchester Street South Boston MA 02127 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 35.00

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: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

Table with columns: SERVICE STATISTICS, 1SS Enter defined unit of service: Hours, 2SS Enter total unit capacity: Hours, 3SS Publicly sponsored clients: OSD's Program, 4SS Privately sponsored clients: Performance Report (D-1), 5SS Free Care clients: Internet filing system, 6SS Total: 236, 7SS suspended for FY '08 filings. Undup # Clients, # service units delivered, 236, 1,854. EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actgng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, Dept, Contract ID -11 Characters, MMARS Code, 1C DSS 00061520255 FBSC, 2C DSS 000615GROU P FNSO, 3C, 4C, 5C. NON-REIMBURSABLE EXPENSE DETAIL, Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 23,075, Donated Rent, 3N Direct Other Program/Operating, 112,667, Donated Supplies; Donated Services, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 135,742, 9N Total Direct and Allocated Non-Reimb. (54E+55E), 158,261, 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 395,452, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets, (237,191)

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt., POS SUBCONTRACT INFORMATION, State Dept, Payor Name, Payor's FEIN, 1PS, 2PS, 3PS, Comm. Of MA Surplus Rev. Retention Share, (284,756)

PREPARER COMMENTS: See Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

ORGANIZATION: Julie's Family Learning Program, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016

FEIN: 113692512

UFR Program Number: 3

Program Name: Adult Education

Description: Education Services

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 27

Program Address: 133 Dorchester Street

South Boston

MA

02127

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

operating hours/week (e.g., 40): 35.00

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: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 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: Hours, 2SS Enter total unit capacity: Hours, 3SS Publicly sponsored clients: OSD's Program, 4SS Privately sponsored clients: Performance Report (D-1), 5SS Free Care clients: Internet filing system, 6SS Total: 72, 7SS suspended for FY '08 filings.

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

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

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

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

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

PREPARER COMMENTS: See Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

JULIE'S FAMILY LEARNING PROGRAM, INC.

FEIN: 11-3692512

Schedule C - UFR Addendum

June 30, 2016

Schedule A: Line 48R - Other Revenue

Total Admin (M&G)

Rental income	\$	600
	\$	<u>600</u>

Schedule A: Line 42E - Other Professional Fees & Other Administrative Expenses

Total Admin (M&G)

Professional/consulting fees	\$	16,120
Office supplies		4,392
Computer system service contract		4,381
Telephone		2,558
Telecommunications		1,210
Computer software		989
Postage and shipping		842
License and permit fees		676
Payroll services		640
Admission fees		395
Banking fees		200
Dues and subscriptions		7
	\$	<u>32,410</u>

Total Fundraising

Printing and copying		5,922
Professional/consulting fees	\$	3,350
Banking fees		2,969
Office supplies		2,355
Postage and shipping		2,052
Computer system service contract		1,728
Advertising		1,457
Payroll services		1,294
Telecommunications		518
Admission fees		200
	\$	<u>21,845</u>

Total Program

Temporary staff	\$	27,311
Professional/consulting fees		17,680
Payroll services		9,124
License and permit fees		2,101
Advertising		278
	\$	<u>56,494</u>



Acknowledgement of the Board of Directors

June 30, 2016

To Kevin P. Martin & Associates, P.C.
Braintree, Massachusetts

We, the Board of Directors of Julie's Family Learning Program, Inc. met on November 9, 2016 and have voted to recognize and accept the representations of management and the expressions 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, 2016.

In addition, we, the Board of Directors of Julie's Family Learning Program, 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, 2016.



Signatory for the Board of Directors

Treasurer

Title