

NEW HOPE, INC.

AUDITED FINANCIAL STATEMENTS

June 30, 2016

NEW HOPE, INC
FINANCIAL STATEMENTS
June 30, 2016

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
New Hope, Inc.
Attleboro, MA 02703

Report on the Financial Statements

We have audited the accompanying financial statements of New Hope, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2016, and the related statements of activities 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 of 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 auditor's 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 New Hope, Inc. 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on pages 19 to 28 is presented for purposes of additional analysis as required by the *Uniform Financial Reporting Standards* issued by the Commonwealth of Massachusetts, and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 9, 2016 on our consideration of New Hope, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hope, Inc.'s internal control over financial reporting and compliance.

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 9, 2016

ORGANIZATION : New Hope, Inc.

FEIN: 042681340

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	706,099			706,099	626,098
2	Accounts Receivable, Program Services	269,582			269,582	192,298
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	269,582			269,582	192,298
5	Contributions Receivable	124,948			124,948	134,385
6	Notes Receivable					
7	Prepaid Expenses	25,480			25,480	26,990
8	Other Accounts Receivable	1,637			1,637	8,881
9	Other Current Assets					
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	1,127,746			1,127,746	988,652
12	Land, Buildings, and Equipment		762,744		762,744	761,185
13	Accumulated Depreciation		(338,943)		(338,943)	(300,534)
14	Net Land, Buildings and Equipment		423,801		423,801	460,651
15	Long-Term Investments					
16	Other Assets	1,170			1,170	
17	Due From Other Funds					
18	TOTAL ASSETS	1,128,916	423,801		1,552,717	1,449,303
LIABILITIES AND NET ASSETS						
19	Accounts Payable	14,497			14,497	27,031
20	Subcontract Payable					
21	Accrued Expenses	111,828			111,828	119,536
22	Current Notes Payable					
23	Current Portion Long-Term Debt		4,575		4,575	4,570
24	Deferred Revenue	1,963			1,963	355
25	Other Current Liabilities	9,738			9,738	10,844
26	TOTAL CURRENT LIABILITIES	138,026	4,575		142,601	162,336
27	Long-Term Notes & Mortgage Payable		193,613		193,613	198,193
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	138,026	198,188		336,214	360,529
NET ASSETS						
31	Unrestricted	760,811	225,613		986,424	922,984
32	Temporarily Restricted	230,079			230,079	165,790
33	Permanently Restricted					
34	TOTAL NET ASSETS	990,890	225,613		1,216,503	1,088,774
35	TOTAL LIABILITIES AND NET ASSETS	1,128,916	423,801		1,552,717	1,449,303

See Accompanying Notes to the Financial Statements

ORGANIZATION : New Hope, Inc.FEIN: 042681340

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2016 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED06/30/2015

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	79,848			79,848	181,846
2 In-Kind Contributions	90,138			90,138	34,618
3 Grants	59,801	112,916		172,717	162,315
4 Program Service Fees	2,132,499			2,132,499	2,040,381
5 Federated Fundraising Organization Allocation	7,760	104,470		112,230	102,372
6 Investment Revenue	1,875			1,875	1,754
7 Revenue from Commercial Products & Services					
8 Other	463			463	4,249
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	49,190	(49,190)			(1)
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	103,907	(103,907)			2
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,525,481	64,289		2,589,770	2,527,536
EXPENSES AND LOSSES					
14 Administration (Management & General)	425,462			425,462	396,530
15 Fundraising	87,052			87,052	132,615
16 Total Program Services	1,949,527			1,949,527	1,924,636
17 TOTAL EXPENSES	2,462,041			2,462,041	2,453,781
18 Losses					
19 TOTAL EXPENSES AND LOSSES	2,462,041			2,462,041	2,453,781
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	63,440	64,289		127,729	73,755
25 NET ASSETS AT BEGINNING OF YEAR	922,984	165,790		1,088,774	1,015,019
26 NET ASSETS AT END OF YEAR	986,424	230,079		1,216,503	1,088,774

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc, FEIN: 042681340

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

	SUPPORTING SERVICES		PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	<u>1,919,282</u>	<u>323,313</u>	<u>28,136</u>	<u>1,567,833</u>
2. Occupancy	<u>135,278</u>	<u>12,465</u>	<u>463</u>	<u>122,350</u>
3. Other Program / Operating Expense	<u>175,563</u>	<u>6,468</u>	<u>1,078</u>	<u>168,017</u>
4. Subcontract Expense	<u>56,863</u>	<u>21,824</u>	<u>35,039</u>	
5. Direct Administrative Expense	<u>136,648</u>	<u>51,181</u>	<u>17,371</u>	<u>68,096</u>
6. Other Expenses				
7. Depreciation of Buildings and Equipment	<u>38,407</u>	<u>10,211</u>	<u>4,965</u>	<u>23,231</u>
8. TOTAL EXPENSES	<u>2,462,041</u>	<u>425,462</u>	<u>87,052</u>	<u>1,949,527</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc, FEIN: 042681340

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>05</u>	<u>07</u>	<u>12</u>	<u>25</u>	<u>28</u>
1. Employee Compensation & Related Expenses	<u>198,062</u>	<u>173,536</u>	<u>339,303</u>	<u>2,947</u>	<u>127,562</u>
2. Occupancy	<u>9,341</u>	<u>15,456</u>	<u>4,699</u>	<u>159</u>	<u>7,442</u>
3. Other Program / Operating Expense	<u>18,897</u>	<u>4,656</u>	<u>12,546</u>	<u>11,414</u>	<u>36,938</u>
4. Subcontract Expense	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
5. Direct Administrative Expense	<u>6,154</u>	<u>6,934</u>	<u>10,765</u>	<u>174</u>	<u>7,781</u>
6. Other Expenses	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
7. Depreciation of Buildings and Equipment	<u>1,044</u>	<u>415</u>	<u>104</u>	<u>2</u>	<u>922</u>
8. TOTAL EXPENSES	<u>233,498</u>	<u>200,997</u>	<u>367,417</u>	<u>14,696</u>	<u>180,645</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc. FEIN: 042681340

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>29</u>	<u>30</u>	<u> </u>	<u> </u>	<u> </u>
1. Employee Compensation & Related Expenses	<u>231,558</u>	<u>494,865</u>	<u> </u>	<u> </u>	<u> </u>
2. Occupancy	<u>22,656</u>	<u>62,597</u>	<u> </u>	<u> </u>	<u> </u>
3. Other Program / Operating Expense	<u>56,952</u>	<u>26,614</u>	<u> </u>	<u> </u>	<u> </u>
4. Subcontract Expense	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. Direct Administrative Expense	<u>12,584</u>	<u>23,704</u>	<u> </u>	<u> </u>	<u> </u>
6. Other Expenses	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
7. Depreciation of Buildings and Equipment	<u>455</u>	<u>20,289</u>	<u> </u>	<u> </u>	<u> </u>
8. TOTAL EXPENSES	<u>324,205</u>	<u>628,069</u>	<u> </u>	<u> </u>	<u> </u>

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc.

FEIN: 042681340

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2016

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	127,729
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	38,409
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(70,040)
5 Increase/Decrease in Prepaid Expenses	1,510
6 Increase/Decrease in Contributions Receivable	9,437
7 Increase/Decrease in Accounts Payable	(12,534)
8 Increase/Decrease in Accrued Expenses	(8,814)
9 Increase/Decrease in Deferred Revenue	1,608
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	(1,170)
14 Net Cash Provided by/(used in) Operating Activities	86,135
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17 Proceeds from Sale(s) of Investments	
18 Purchase(s) of Investments	
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	(1,559)
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	(4,575)
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(6,134)

See Accompanying Notes to the Financial Statements

ORGANIZATION : New Hope, Inc,

FEIN: 042681340

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2016

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>80,001</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>626,098</u>
33	Cash and Cash Equivalents at End of Year	<u><u>706,099</u></u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u>9,031</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

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

1. Nature of Activities and Services:

Nature of Activities:

New Hope, Inc., a non-profit organization, administers programs for clients in Southeastern and South Central, Massachusetts. The agency receives the majority of its revenue from contracts with the Commonwealth of Massachusetts.

Description of Services:

Domestic Violence Services - The program is designed to reduce the incidence of violence occurring within families and households and to remedy the effects of such violence. A safe, temporary, supportive environment is provided for individuals and families who have been physically or emotionally abused. In addition, the following services are provided: 24-hour confidential telephone hotline, community based advocacy, case management, housing service, counseling, family life skills, and civilian police advocacy.

Rape Crisis Program – The program services include a 24-hour confidential telephone hotline, counseling, information and referral, case management, interagency coordination, client advocacy, and multicultural awareness and outreach. The agency provides medical advocacy services to both Morton Hospital in Taunton, Massachusetts and Sturdy Memorial Hospital in Attleboro, Massachusetts. These are hospital based crisis intervention services for all victims who seek a sexual assault examination at that hospital.

RESPECT Program – This is a Department of Public Health certified intervention program for individuals who abuse their partners. The program's goal is to help individuals end their violent behavior towards their partner by using cognitive-behavioral techniques in a curriculum based group format.

New Start Transitional Living Program – Provides counseling and case management to families that have been victimized by domestic violence in a multi-site transitional housing environment.

Education & Training – School and community based prevention and education programs on child assault prevention, bullying and harassment, dating violence and other related topics are provided to students and adults.

Family Visitation Center –The visitation center provides children with a safe, comfortable environment when supervised visits with their non-custodial parents are required.

SAFEPLAN Advocacy – Advocates provide court advocacy services through a certified program to individuals seeking restraining orders in five district courts in Worcester County and two district courts in Bristol County.

Basis of Accounting:

The accompanying financial statements of New Hope, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

2. Summary of Significant Accounting Policies:

Income Tax Status:

New Hope, Inc. is an exempt Organization for federal income tax purposes under Section 501 (c)(3) of the Internal Revenue Code, and is classified as other than a private foundation.

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

2. Summary of Significant Accounting Policies: (continued)

Income Tax Status: (continued)

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. Management believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect to the company's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2016. Generally, the past three years of tax returns are open for examination by the taxing authorities, years prior to 2013 are closed.

Basis of Presentation:

Financial statement presentation is in accordance with FASB Accounting Standards Codification (ASC) 958-205 and subsections. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Comparative Financial Information:

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Use of Estimates:

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

Cash and Cash Equivalents:

For purposes of the Statement of Cash Flows, the Organization considers cash and cash equivalents to include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

Donations and Pledges:

Contributions are recognized when the donor makes a promise to give to the company that is, in substance, unconditional. Contributions that are received with donor restrictions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the fiscal year in which the contributions are recognized. Long-term contributions are recorded discounted to their present value using a risk-free discount rate corresponding with the term of the contribution.

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

2. Summary of Significant Accounting Policies: (continued)

Property and Equipment and Depreciation Policies:

Expenditures for property and equipment are stated at cost. Donated assets are recorded at their estimated fair market value at the date of contribution. Depreciation of property and equipment is calculated on the straight-line method over the following estimated lives:

Building	40 years
Office equipment and furniture	5-10 years
Shelter furniture/appliances	5 years
Playground equipment	5 years
Computer equipment	3-5 years
Leasehold improvements	3-15 years
Vehicles	5 years

New Hope, Inc. implemented a capitalization policy in which assets with lives greater than one year and costs greater than \$1,500 are capitalized.

Functional Expenses:

Expenses are charged to either program or management and general categories based on specific identification. Indirect expenses of the organization are allocated among the various programs based on estimated usage. Each indirect expense is allocated as it is incurred.

3. Cash Deposits:

New Hope, Inc. keeps the majority of its cash at one local bank, and sometimes those cash balances exceed the \$250,000 FDIC insurance amount. The bank is a member of the Massachusetts Depository Insurance Fund that offers depository insurance coverage to deposit customers maintaining balances in excess of \$250,000.

4. Contributions Receivable:

Contributions receivable as of June 30, 2016 and 2015 consist of allocations from various United Way agencies. Contributions receivable in less than one year are recorded at the stated amount. A discount is recorded for multi-year contributions. All receivables are collectible in one year or less. The balances at June 30, 2016 and 2015 were \$124,948 and \$134,385, respectively.

5. Property, Plant and Equipment:

Property, plant and equipment owned by New Hope, Inc. at June 30, 2016 and 2015 are composed of the following:

	Balance 6/30/15	Additions	Sale/ Retirements	Transfer	Balance 6/30/16
Office furniture	\$ 42,144	\$ -	\$ -	\$ -	\$ 42,144
Shelter furniture	19,013	-	-	-	19,013
Computer equipment	46,279	1,559	-	-	47,838
Building	433,903	-	-	-	433,903
Building Improvements	132,486	-	-	-	132,486
Leashold improvements	87,360	-	-	-	87,360
Total	<u>\$ 761,185</u>	<u>\$ 1,559</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,744</u>

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

5. Property, Plant and Equipment: (continued)

Related depreciation expense and accumulated depreciation is as follows:

	Balance 6/30/15	Additions	Sale/ Retirements	Reclass	Balance 6/30/16
Office furniture	\$ 28,887	\$ 5,377	\$ -	\$ -	\$ 34,264
Shelter furniture	15,659	1,903	-	-	17,562
Computer equipment	21,662	8,743	-	-	30,405
Building	128,208	10,848	-	-	139,056
Building Improvements	40,494	6,210	-	-	46,704
Leashold improvements	65,624	5,328	-	-	70,952
Total	\$ 300,534	\$ 38,409	\$ -	\$ -	\$ 338,943

6. Debt Obligations:

Debt obligation at June 30, 2016 consists of:

5.25% mortgage payable, in the original amount of \$223,000, secured by real estate, dated February 17, 2010. The loan was modified on November 4, 2011 and the interest was reduced to 4.5%. The monthly payment is \$1,133.83 including interest through March 1, 2040.

\$ 198,188

Future maturities of long-term debt are as follows:

<u>Year Ending June 30</u>	
2017	\$ 4,780
2018	5,000
2019	5,229
2020	5,469
2021	5,721
After 5 Years	171,989
	<u>\$ 198,188</u>

7. Revenue Retention:

Beginning with fiscal year ending June 30, 1993, the Massachusetts Department of Purchased Services has, under regulation 808CMR 1.19(3) Not-for-Profit Surplus Revenue Retention, required non-profit providers to calculate, on an annual basis, their surplus/(deficit) with the Commonwealth of MA for each program that the organization receives state funding as defined by 808CMR 1.01(l).

Providers may retain a surplus up to 5% of total revenues, attributable to the Commonwealth of MA, annually with the cumulative amount retained not to exceed 20% of the provider's prior year's gross revenue from purchasing agencies. Amounts exceeding the 5% or 20% thresholds must be categorized as a payable to the Commonwealth of MA and all amounts of surplus revenue must be recorded in a segregated unrestricted fund balance account.

NEW HOPE, INC
NOTES TO FINANCIAL STATEMENTS

June 30, 2016

7. Revenue Retention: (continued)

As of June 30, 2016, New Hope, Inc.'s surplus (deficit) revenue is as follows:

<u>Year Ending June 30</u>	
1993	\$ (63,470)
1994	(88,914)
1995	(91,283)
1996	(28,075)
1997	(106,737)
1998	(143,429)
1999	(181,187)
2000	(136,145)
2001	(216,634)
2002	(169,086)
2003	(173,860)
2004	(36,015)
2005	(38,312)
2006	(58,464)
2007	(133,865)
2008	(138,985)
2009	(171,971)
2010	(238,851)
2011	(280,693)
2012	(297,909)
2013	(294,469)
2014	(175,116)
2015	(98,880)
2016	(114,990)
	<u>\$ (3,477,340)</u>

Because the cumulative amount is a deficit, there is no liability due to the Commonwealth of MA at June 30, 2016.

8. Donated Services/Donated Occupancy/Donated Equipment:

Donated services during the fiscal years ending June 30, 2016 and 2015 represents time spent by volunteers under each program. The volunteers are supervised and the time spent by each is recorded by the program director. Services provided include hotline coverage, clinical office aid, elementary school educational program, court advocacy and shelter coverage. The services are tracked hourly and are valued at \$12 per hour. Total donated services recognized as revenue and in-kind expense at June 30, 2016 and 2015 was \$41,797 and \$44,191, respectively.

Donated occupancy during the fiscal year ended June 30, 2016 represents twelve months of reduced rent at an Attleboro, MA shelter. Monthly payments were \$250, with an estimated monthly fair market rent of \$1,850. Total donated occupancy recognized as revenue and in-kind expense at June 30, 2016 and 2015 was \$19,200.

9. Commitments:

The organization leases office and shelter space under operating leases expiring in various years through 2019. Total rent expense for the fiscal years ending June 30, 2016 and 2015 was \$65,059 and \$64,453, respectively.

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

9. Commitments: (continued)

Minimum future rental payments for office and shelter space under non-cancelable operating leases that have remaining terms in excess of one year as of June 30, 2016 for each of the next three years and in the aggregate are:

<u>Year Ending June 30</u>	
2017	\$ 3,000
2018	3,000
2019	1,250
	<u>\$ 7,250</u>

10. Net Assets:

Permanently Restricted Net Assets:

Permanently restricted net assets result from contributions or other inflows of assets whose use by New Hope is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of New Hope. There were no permanently restricted net assets at June 30, 2016 and 2015.

Temporarily Restricted Net Assets:

Temporarily restricted net assets are limited by donor-imposed time and/or purpose restrictions that either expire by passage of time or can be fulfilled and removed by actions of the organization pursuant to the restriction. Temporarily restricted net assets as of June 30, 2016 and 2015 were as follows:

	<u>2016</u>	<u>2015</u>
Southeast DV Services	\$ 696	\$ 696
Dishwasher/Clothesline Shelter	409	593
Fund a Need	5,123	5,773
Central DV Services	3,398	3,398
Rockland Trust Corporate Partnership	-	5,000
Webster Five- RESPECT	2,000	-
Kraft-Patriot's Foundation	100,000	-
TJX Foundation	2,500	-
Walpole Church	-	100
Agnes Lindsey Trust	650	3,150
AllCom Credit Union	-	500
Capital One Grant- Children's Services		
Southeast DV Services	1,964	1,964
United Way Webster/Dudley- Central DV Services	4	4
Verizon	5,000	5,000
Worcester Community Foundation	-	10,000
Bristol County Savings Foundation	-	2,000
NAMI-Southeast DV Services	2,000	2,000
Murray Universal Unitarian Church-DV Services	265	265
Balfour Foundation	-	20,000
Susan Scarnecchia- Outreach and Training	697	752
CMB Wireless Group (Verizon Hopeline)	425	210
For periods after June 30, 2015 (United Way)	-	104,385
For periods after June 30, 2016 (United Way)	104,948	-
	<u>\$ 230,079</u>	<u>\$ 165,790</u>

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

10. Net Assets: (continued)

Net assets were released from donor restriction by satisfying the restricted purposes or by occurrence of other events specified by donors as follows:

	<u>2016</u>	<u>2015</u>
Purpose restrictions accomplished:		
Southeast DV Services	\$ -	\$ 125
Verizon	785	1,190
Dishwasher/Clothesline Shelter	184	40
Balfour Foundations	20,000	-
Agnes Lindsey Trust	2,500	-
Fund A Need	650	1,656
High Risk Funds- Emergency Housing	-	462
Rotary Club of Attleboro	2,416	-
Central DV Services	-	125
Walpole Church	100	-
Franklin Square Foundation	-	24,208
BCBS MA Catalyst Fund	5,000	-
Susan Scarnecchia- Outreach and Training	55	-
Bristol County Savings Foundation	2,000	1,500
AllCom Credit Union	500	-
Webster Five- RESPECT	-	1,500
Rockland Trust Corporate Sponsorship	5,000	-
Worcester Community Foundation	10,000	10,000
	<hr/>	<hr/>
Subtotal	49,190	40,806
	<hr/>	<hr/>
Time restrictions accomplished	103,907	120,468
	<hr/>	<hr/>
Total released restrictions	<u>\$ 153,097</u>	<u>\$ 161,274</u>

11. Current Vulnerability Due to Certain Concentrations:

The Organization relies heavily upon funding through government contracts. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including the Commonwealth of Massachusetts. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by the Commonwealth of Massachusetts. 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.

12. Subsequent Events:

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the Organization through November 9, 2016 (the date the financial statements were issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

NEW HOPE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

	<u>STATE CONTRACT NUMBER</u>	<u>CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>Department of Early Education and Care:</u>			
Child and Adult Food Program	DOESCDOE15758A70532117A	10.558	\$ 11,923
	DOESCDOE15758C70532117A	10.558	462
	DOESCDOE15758C70532117A	10.558	260
	DOESCDOE15758T70532117A	10.558	1,544
	DOESCDOE15758V70532117A	10.558	123
<u>Department of Public Health-WIC Program:</u>			
	DPHINTF3401M03700115034	93.758	5,833
	DPHINTF3401M03700115034	16.017	13,717
	DPHINTF3401M03700115034	93.136	20,000
<u>Department of Social Services:</u>			
Social Services Block Grant	DSS0000009952016DOMVIOL	93.671	146,816
<u>Department of Justice:</u>			
Crime Victim Assistance	VWASAFE2016NWHP0000	16.575	<u>177,302</u>
TOTAL			<u>\$ 377,980</u>

NEW HOPE, INC

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

Note A: Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of New Hope, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	79,848		610		44,449		34,789							
2R Gov In-Kind/Capital Budget			XXXXXXXXXX		XXXXXXXXXX									
3R Private IN-Kind	80,138		162		37,097		52,879							
4R Total Contributions and In-Kind	169,986		772		81,546		87,668							
5R Mass Gov Grant			XXXXXXXXXX		XXXXXXXXXX									
6R Other Grant (exclud Fed Direct)	59,801		10,000				49,801							
7R Total Grants	59,801		10,000				49,801							
8R Dept of Mental Health (DMH)			XXXXXXXXXX		XXXXXXXXXX									
9R Dept of Developmental Services(DDS/DMR)			XXXXXXXXXX		XXXXXXXXXX									
10R Dept of Public Health (DPH)	326,229		XXXXXXXXXX		XXXXXXXXXX		326,229							
11R Dept of Children and Families (DCF/DSS)	1,235,911		XXXXXXXXXX		XXXXXXXXXX		1,235,911							
12R Dept. of Transitional Assist (DTA/WEL)			XXXXXXXXXX		XXXXXXXXXX									
13R Dept. of Youth Services (DYS)			XXXXXXXXXX		XXXXXXXXXX									
14R Health Care Fin & Policy (HCF)-Contract			XXXXXXXXXX		XXXXXXXXXX									
15R Health Care Fin & Policy (HCF)-UCP			XXXXXXXXXX		XXXXXXXXXX									
16R MA Comm For the Blind (MCB)			XXXXXXXXXX		XXXXXXXXXX									
17R MA Comm for Deaf & H H (MCD)			XXXXXXXXXX		XXXXXXXXXX									
18R MA Rehabilitation Commission (MRC)			XXXXXXXXXX		XXXXXXXXXX									
19R MA Off for Refugees & Immigr (ORI)			XXXXXXXXXX		XXXXXXXXXX									
20R Dept of Early Educ. & Care (EEC)-Contract			XXXXXXXXXX		XXXXXXXXXX									
21R Dept of Early Educ. & Care (EEC)-Voucher			XXXXXXXXXX		XXXXXXXXXX									
22R Dept of Correction (DOC)			XXXXXXXXXX		XXXXXXXXXX									
23R Dept. of Elementary & Secondary Educ. (DOE)	13,184		XXXXXXXXXX		XXXXXXXXXX		13,184							
24R Parole Board (PAR)			XXXXXXXXXX		XXXXXXXXXX									
25R Veteran's Services (VET)			XXXXXXXXXX		XXXXXXXXXX									
26R Ex Off of Elder Affairs (ELD)			XXXXXXXXXX		XXXXXXXXXX									
27R Div of Housing & Community Develop(OCD)			XXXXXXXXXX		XXXXXXXXXX									
28R POS Subcontract			XXXXXXXXXX		XXXXXXXXXX									
29R Other Mass. State Agency POS	388,610		XXXXXXXXXX		XXXXXXXXXX		388,610							
30R Mass State Agency Non - POS			XXXXXXXXXX		XXXXXXXXXX									
31R Mass. Local Gov/Quasi-Govt. Entities			XXXXXXXXXX		XXXXXXXXXX									
32R Non-Mass State/Local Government			XXXXXXXXXX		XXXXXXXXXX									
33R Direct Federal Grants/Contracts	6,412		XXXXXXXXXX		XXXXXXXXXX		6,412							
34R Medicaid - Direct Payments			XXXXXXXXXX		XXXXXXXXXX									
35R Medicaid - MBHP Subcontract			XXXXXXXXXX		XXXXXXXXXX									
36R Medicare			XXXXXXXXXX		XXXXXXXXXX									
37R Mass. Govt Client Stipends			XXXXXXXXXX		XXXXXXXXXX									
38R Client Resources	162,153		XXXXXXXXXX		XXXXXXXXXX		162,153							
39R Mass. Publicly sponsored client offsets			XXXXXXXXXX		XXXXXXXXXX									
40R Other Publicly sponsored client offsets			XXXXXXXXXX		XXXXXXXXXX									
41R Private Client Fees (excluding 3rd Pty)			XXXXXXXXXX		XXXXXXXXXX									
42R Private Client 3rd Pty/other offsets			XXXXXXXXXX		XXXXXXXXXX									
43R Total Assistance and Fees	2,132,499		XXXXXXXXXX		XXXXXXXXXX		2,132,499							
44R Federated Fundraising	7,760						7,760							
45R Commercial Activities														
46R Non-Charitable Revenue														
47R Investment Revenue	1,875		1,875											
48R Other Revenue	463		13				450							
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX													
50R Released Net Assets-Program	49,190		7,416		7,600		34,174							
51R Released Net Assets-Equipment														
52R Released Net Assets-Time	103,907						103,907							
53R TOTAL REVENUE	2,525,481		20,076		89,146		2,416,259							
54R TOTAL EXPENSE = 56E	2,462,041				106,442		2,355,599							
55R OPERATING RESULTS	63,440		20,076		(17,296)		60,560							

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 Marcia Szymanski, Chief Executive Officer/President	82,923	\$ 4,423		
2C Benjamin Furman, Chief Financial Officer	67,074	\$ 4,423		
3C Trish Glover, VP, Clinical Services	66,878	\$ 4,423		
4C Wendy Allmendinger, VP, Operations	61,379	\$ 6,593		
5C Lori Sousa, Director, Development & Marketing	54,023	\$ 4,083		

MA, Surplus Revenue Retention

Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
1,837,902		(3,477,340)	

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp			XXXXXXXXXX	
2N Direct Occupancy			XXXXXXXXXX	
3N Direct Other Program/Operating	33,841	162	XXXXXXXXXX	33,879
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXXX	
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation	13,478	3,859	XXXXXXXXXX	9,617
8N Total Direct Non-Reimbursable (must tie to 54E)	47,317	4,021	XXXXXXXXXX	43,296
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	47,134		XXXXXXXXXX	47,134
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	303,838	20,076	XXXXXXXXXX	283,760
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(258,702)	(20,076)	XXXXXXXXXX	(238,626)

Description of Admin (M&G) Direct Non-Reimbursable Exp.

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

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

UNAUDITED

PROVIDER: New Hope, Inc.

Vendor Code: VC6000165979

Organization Supplemental Information - Revenue: FY END: 6/30/2016

LN	REVENUE SOURCE		
29R	Other Mass State Agency - POS		
	Program 5	Executive Office of Health & Human Services - FY2016 Chapter 257 Payment	
	Program 7	Executive Office of Health & Human Services - FY2016 Chapter 257 Payment	
	Program 12	Massachusetts Office of Victim Assistance	
	Program 28	Executive Office of Health & Human Services - FY2016 Chapter 257 Payment	
	Program 29	Executive Office of Health & Human Services - FY2016 Chapter 257 Payment	
48R	Other Revenue		
	Administration	Cell Phone Recycling	13
	Program 7	Staff Training Reimbursement	<u>450</u>
	Total		463

See Independent Auditor's Report

UNAUDITED

PROVIDER: New Hope, Inc.

Vendor Code: VC6000165979

Organization Supplemental Information - Expenses: FY END: 6/30/2016

LN	EXPENSE	ADMIN. <u>(MGT. & GEN.)</u>
42E:	Other Professional Fees & Other Admin Expenses	
	Annual Meeting & Report	1,757
	Community Outreach	2,099
	Dues, Fees & Subscriptions	2,622
	Office, Copier & Computer Supplies/Support	7,263
	Payroll Service	3,184
	Postage	1,018
	Program/Household Supplies	910
	Recruitment	197
	Telephone, Cell Phone & DSL Service	<u>11,446</u>
		<u>30,496</u>

Compensation Disclosure:

Reporting Entity Compensation - Other:

Includes the employer's contribution to the cost of health, dental and life insurance premiums.

See Independent Auditor's Report

UFR Program Number: 05

Program Name: Rape Crisis Services

Description: Counseling and Education

Catalog of Federal Domestic Assistance #: 93.136

B 16.017

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

*Program Type: 24

Program Address: 140 Park Street

Attleboro

MA

02703

(State) (Zipcode)

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

REVENUE	FTE	Actual	Planned	% Var
1R Contrib. Gifts, Leg. Bequests, Spec. Ev	3,809			
2R Gov In-Kind/Capital Budget				
3R Private In-Kind	14,772			
4R Total Contribution and In-Kind	18,581			
5R Mass Gov Grant				
6R Other Grant (exclud Fed.Direct)	5,408			
7R Total Grants	5,408			
8R Dept. of Mental Health (DMH)				
9R Dept. of Developmental Services(DDS/DMR)				
10R Dept. of Public Health (DPH)	224,981			
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(ODC)				
28R POS Subcontract				
29R Other Mass State Agency POS	7,785			
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 Ply offsets				
40R Other Publicly sponsored client offsets				
41R Private Client Fees (excluding 3rd Ply)				
42R Private Client 3rd Ply/other offsets				
43R Total Assistance and Fees	232,766			
44R Federated Fundraising	356			
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue				
48R Other Revenue				
49R Allocated Admin (M&G) Revenue				
50R Released Net Assets-Program	2,239			
51R Released Net Assets-Equipment				
52R Released Net Assets-Time	7,495			
53R Total Revenue = 57E	266,845			

STAFFING, # hours/yr = 1.00 FTE:	FTE	Salary/Wage
0S STAFFING, # hours/yr = 1.00 FTE: 1820	0.44	26,882
1S Program Director (UFR Title 102)		
2S Program Function Manager (UFR Title 101)		
3S Asst. Program Director (UFR Title 103)		
4S Supervising Professional (UFR Title 104)		
5S Physician & Psychiatrist (UFR Title 105 & 121)		
6S Physician Asst. (UFR Title 106)		
7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107)		
8S R.N. - Non Masters (UFR Title 108)		
9S L.P.N. (UFR Title 109)		
10S Pharmacist (UFR Title 110)		
11S Occupational Therapist (UFR Title 111)		
12S Physical Therapist (UFR Title 112)		
13S Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S Dietician / Nutritionist (UFR Title 114)		
15S Spec. Education Teacher (UFR Title 115)		
16S Teacher (UFR Title 116)		
17S Day Care Director (UFR Title 117)		
18S Day Care Lead Teacher (UFR Title 118)		
19S Day Care Teacher (UFR Title 119)		
20S Day Care Asst Teacher / Aide (UFR Title 120)		
21S Psychologist - Doctorate (UFR Title 122)		
22S Clinician-(formerly Psych Masters)(UFR Title 123)		
23S Social Worker - L.I.C.S.W. (UFR Title 124)		
24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S Licensed Counselor (UFR Title 127)		
26S Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S Counselor (UFR Title 130)	1.56	55,852
29S Case Worker / Manager - Masters (UFR Title 131)		
30S Case Worker / Manager (UFR Title 132)		
31S Direct Care / Prog. Staff Superv. (UFR Title 133)	0.61	24,171
32S Direct Care / Prog. Staff III (UFR Title 134)		
33S Direct Care / Prog. Staff II (UFR Title 135)	1.85	55,335
34S Direct Care / Prog. Staff I (UFR Title 136)		
35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.21	5,981
36S Maintenance, House/Groundskeeping, Cook 138		
37S Direct Care / Driver Staff (UFR Title 138)		
38S Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S Total Direct Program Staff = 1E	4.67	168,221

EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E Total Direct Program Staff = 39S	4.67	168,221	147,694	13.9 %
2E Chief Executive Officer		375		
3E Chief Financial Officer				
4E Accting/Clerical Support				
5E Admin Main/House-Grmdskeeping				
6E Total Admin Employee		375		
7E Commercial products & Svs/Mkting				
8E Total FTE/Salary/Wages	4.67	168,596		
9E Payroll Taxes 150		15,522		
10E Fringe Benefits 151		13,944		
11E Accrual Adjustments				
12E Total Employee Compensation & Rel. Exp.		198,062	177,514	11.6 %
13E Facility and Prog. Equip.Expenses 301,390		1,655		
14E Facility & Prog. Equip. Depreciation 301		986		
15E Facility Operation/Maint./Furn.390		7,470		
16E Facility General Liability Insurance 390		216		
17E Total Occupancy		10,327	11,935	-13.5 %
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		473		
23E Staff Mileage / Travel 205		3,045		
24E Meals 207		54		
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		553		
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		4,125	4,050	1.9 %
42E Other Professional Fees & Other Admin. Exp. 410		3,763		
43E Leased Office/Program Office Equip.410,390		1,630		
44E Office Equipment Depreciation 410		33		
48E Program Support 216				
49E Professional Insurance 410		761		
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		6,187	4,619	33.9 %
52E Admin (M&G) Reporting Center Allocation		48,253	45,623	5.8 %
53E Total Reimbursable Expense		266,954	243,741	9.5 %
54E Direct State/Federal Non-Reimbursable Expense		14,797	22,094	-33.0 %
55E Allocation of State/Fed Non-Reimbursable Expense		460		
56E TOTAL EXPENSE		282,211	265,835	6.2 %
57E TOTAL REVENUE = 53R		266,845	265,835	0.4 %
58E OPERATING RESULTS		(15,366)		
CRE Preliminary Calculation of Cost Reimb. Excess Rev *				

SERVICE STATISTICS	
1SS Enter defined unit of service:	Month
2SS Enter total unit capacity:	12
3SS OSD's Program	Publicly sponsored clients:
4SS Performance Report (D-1	Privately sponsored clients:
5SS Internet filing system)	Free Care clients:
6SS suspended for FY '08	Total:
7SS filings.	

UNDUP #	# service units delivered
48	605
49	605

MASSACHUSETTS CONTRACT INFORMATION			
Dept	Contract ID -11 Characters	MMARS Code	
1C DPH	03700115034	3361	
2C EOHHS	7NEWHO255RG	5005	
3C			
4C			
5C			

NON-REIMBURSABLE EXPENSE DETAIL	
Description	
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	
3N Direct Other Program/Operating	14,772
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	25
8N Total Direct Non-Reimbursable (Tie to 54E)	14,797
9N Total Direct and Allocated Non-Reimb. (54E+55E)	15,257
10N Eligible Non-Reimbursable Exp. Revenue Offsets	34,079
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(18,822)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		
Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

Comm. Of MA Surplus Rev. Retention Share (49,445)

PREPARER COMMENTS:

UFR Program Number: 07

Program Name: RESPECT

Description: Education

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 27

Program Address: 140 Park Street

Attleboro

MA

02703

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.

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 Gov/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 Ply offsets; 40R Other Publicly sponsored client offsets; 41R Private Client Fees (excluding 3rd Ply); 42R Private Client 3rd Ply/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; 1S STAFFING # hours/yr = 1.00 FTE; 1S Program Director (UFR Title 102); 2S Program Function Manager (UFR Title 101); 3S Asst. Program Director (UFR Title 103); 4S Supervising Professional (UFR Title 104); 5S Physician & Psychiatrist (UFR Title 105 & 121); 6S Physician Asst. (UFR Title 106); 7S N. Midwife, N.P., Psych N., N.A., R.N - MA (Title 107); 8S R.N. - Non Masters (UFR Title 108); 9S L.P.N. (UFR Title 109); 10S Pharmacist (UFR Title 110); 11S Occupational Therapist (UFR Title 111); 12S Physical Therapist (UFR Title 112); 13S Speech / Lang. Pathol., Audiologist (UFR Title 113); 14S Dietician / Nutritionist (UFR Title 114); 15S Spec. Education Teacher (UFR Title 115); 16S Teacher (UFR Title 116); 17S Day Care Director (UFR Title 117); 18S Day Care Lead Teacher (UFR Title 118); 19S Day Care Teacher (UFR Title 119); 20S Day Care Asst. Teacher / Aide (UFR Title 120); 21S Psychologist - Doctorate (UFR Title 122); 22S Clinician-(formerly Psych.Masters)(UFR Title 123); 23S Social Worker - L.I.C.S.W (UFR Title 124); 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126); 25S Licensed Counselor (UFR Title 127); 26S Cert. Voc. Rehab. Counselor (UFR Title 128); 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129); 28S Counselor (UFR Title 130); 29S Case Worker / Manager - Masters (UFR Title 131); 30S Case Worker / Manager (UFR Title 132); 31S Direct Care / Prog. Staff Superv. (UFR Title 133); 32S Direct Care / Prog. Staff III (UFR Title 134); 33S Direct Care / Prog. Staff II (UFR Title 135); 34S Direct Care / Prog. Staff I (UFR Title 136); 35S Prog. Secretarial / Clerical Staff (UFR Title 137); 36S Maintenance, House/Groundskeeping, Cook 138; 37S Direct Care / Driver Staff (UFR Title 138); 38S Direct Care Overtime, Shift Differential and Relief; 39S Total Direct Program Staff = 1E; 1SS Enter defined unit of service; 2SS Enter total unit capacity; 3SS OSD's Program; 4SS Performance Report (D-1); 5SS Internet filing system; 6SS suspended for FY '08; 7SS filings; Undup # Clients; # service units delivered; Publicly sponsored clients; Privately sponsored clients; Free Care clients; Total;

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C DPH M3000414100 3486; 2C EOHS 7NEWHO25SRG 5005

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

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

Table with columns: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC, Comm. Of MA Surplus Rev. Retention Share, N/A

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

PREPARER COMMENTS:

UFR Program Number: 12

Program Name: SAFEPLAN Court Advocacy

Description: Court Advocacy

Catalog of Federal Domestic Assistance #: 16.575 B

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

Program Type: 27

Program Address: 140 Park Street (multisite)

Attleboro MA 02703

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, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-53R and 1N-12N.

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

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

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

PREPARER COMMENTS:

UFR Program Number: 25

Program Name: New Start

Description: Transitional Living Program

Catalog of Federal Domestic Assistance #: B

*Program Type: 27

Program Address: 18 Broadway

Taunton MA 02780

Weeks operated during audit period (e.g., 52): 4.00

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, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-39R and 1SS-7SS.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, POS SUBCONTRACT INFORMATION. Includes rows for 1C-5C and 1PS-3PS.

Table with columns: NON-REIMBURSABLE EXPENSE DETAIL, Description. Includes rows for 1N-12N.

PREPARER COMMENTS:

UFR Program Number: 28 Program Name: Southern Region Community Based Services Description: Counseling, Casework and Advocacy Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: 23 Program Address: 140 Park Street (multisite) Attleboro MA 02703 # 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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 1820, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev (4,609), 2R Gov In-Kind/Capital Budget, 3R Private IN-Kind (9,762), 4R Total Contribution and In-Kind (14,371), 5R Mass Gov Grant, 6R Other Grant (exclud. Fed.Direct) (3,105), 7R Total Grants (3,105), 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) (182,962), 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 (4,877), 30R Mass State Agency Non - POS, 31R Mass. Local Gov/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 (187,839), 44R Federated Fundraising (356), 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program (550), 51R Released Net Assets-Equipment, 52R Released Net Assets-Time (35,000), 53R Total Revenue = 57E (241,221)

SERVICE STATISTICS
1SS Enter defined unit of service: Hour
2SS Enter total unit capacity: 2,422
3SS OSD's Program Publicly sponsored clients:
4SS Performance Report (D-1 Privately sponsored clients:
5SS Internet filing system) Free Care clients: 1,116 6,139
6SS suspended for FY '08 Total: 1,116 6,139
7SS filings

MASSACHUSETTS CONTRACT INFORMATION
Dept Contract ID -11 Characters MMARS Code
1C DCF 09950720018 DVCB
2C EOHHS 7NEWHO255RG 5005
3C
4C
5C

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL
Subcontractor Name FEIN Expense Amt.
1SDC
2SDC
3SDC
4SDC
5SDC

POS SUBCONTRACT INFORMATION
State Dept Payor Name Payor's FEIN
1PS
2PS
3PS
Comm. Of MA Surplus Rev. Retention Share (25,271)

UNDUP # # service units
Clients delivered
51E Total Direct Administrative Expense 7,814 5,500 42.1 %
52E Admin (M&G) Reporting Center Allocation 32,158 40,650 -20.9 %
53E Total Reimbursable Expense 203,019 249,369 -18.6 %
54E Direct State/Federal Non-Reimbursable Expense 9,784 14,940 -34.5 %
55E Allocation of State/Fed Non-Reimbursable Expense 307
56E TOTAL EXPENSE 213,110 264,309 -19.4 %
57E TOTAL REVENUE = 53R 241,221 264,309 -8.7 %
58E OPERATING RESULTS 28,111
CRE Preliminary Calculation of Cost Reimb. Excess Rev * (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL
Description
1N Direct Employee Compensation & Related Exp.
2N Direct Occupancy
3N Direct Other Program/Operating 9,762 Valuation of Donated Services
4N Direct Subcontract Expense
5N Direct Administrative Expense
6N Direct Other Expense
7N Direct Depreciation 22 Donation/grant funded program asset depreciation
8N Total Direct Non-Reimbursable (Tie to 54E) 9,784
9N Total Direct and Allocated Non-Reimb. (54E+55E) 10,091 (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.)
10N Eligible Non-Reimbursable Exp. Revenue Offsets 53,382
11N Capital Budget Revenue Adjustment
12N Excess of Non-Reimbursable Expense Over Offsets (43,291)

PREPARER COMMENTS:

UFR Program Number: 29

Program Name: Western Region Community Based Services

Description: Counseling, Casework, Advocacy and Visitation

Catalog of Federal Domestic Assistance #: B

Program Type: 23

Program Address: 291 Main Street (multisite)

Milford

MA

01757

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, 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/AWEL); 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 Ply offsets; 40R Other Publicly sponsored client offsets; 41R Private Client Fees (excluding 3rd Ply); 42R Private Client 3rd Ply/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; 1S Program Director (UFR Title 102); 2S Program Function Manager (UFR Title 101); 3S Asst. Program Director (UFR Title 103); 4S Supervising Professional (UFR Title 104); 5S Physician & Psychiatrist (UFR Title 105 & 121); 6S Physician Asst. (UFR Title 106); 7S N. Midwife, N.P., Psych N., N.A., R.N. - MA (Title 107); 8S R.N. - Non Masters (UFR Title 108); 9S L.P.N. (UFR Title 109); 10S Pharmacist (UFR Title 110); 11S Occupational Therapist (UFR Title 111); 12S Physical Therapist (UFR Title 112); 13S Speech / Lang. Pathol., Audiologist (UFR Title 113); 14S Dietician / Nutritionist (UFR Title 114); 15S Spec. Education Teacher (UFR Title 115); 16S Teacher (UFR Title 116); 17S Day Care Director (UFR Title 117); 18S Day Care Lead Teacher (UFR Title 118); 19S Day Care Teacher (UFR Title 119); 20S Day Care Asst. Teacher / Aide (UFR Title 120); 21S Psychologist - Doctorate (UFR Title 122); 22S Clinician-(formerly Psych.Masters)(UFR Title 123); 23S Social Worker - L.I.C.S.W. (UFR Title 124); 24S Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126); 25S Licensed Counselor (UFR Title 127); 26S Cert. Voc. Rehab. Counselor (UFR Title 128); 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129); 28S Counselor (UFR Title 130); 29S Case Worker / Manager - Masters (UFR Title 131); 30S Case Worker / Manager (UFR Title 132); 31S Direct Care / Prog. Staff Superv. (UFR Title 133); 32S Direct Care / Prog. Staff III (UFR Title 134); 33S Direct Care / Prog. Staff II (UFR Title 135); 34S Direct Care / Prog. Staff I (UFR Title 136); 35S Prog. Secretarial / Clerical Staff (UFR Title 137); 36S Maintenance, House/Groundskeeping, Cook 138; 37S Direct Care / Driver Staff (UFR Title 138); 38S Direct Care Overtime, Shift Differential and Relief; 39S Total Direct Program Staff = 1E; 1SS Enter defined unit of service: Hour; 2SS Enter total unit capacity: 7,302; 3SS OSD's Program Publicly sponsored clients; 4SS Performance Report (D-1) Privately sponsored clients; 5SS Internet filing system Free Care clients: 442; 6SS suspended for FY '08 Total: 442; 7SS filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C DCF 09950720019 DVCB; 2C EOHHS 7NEWHO255RG 5005

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

Table with 2 columns: Description, Amount. Rows: Comm. Of MA Surplus Rev. Retention Share 24,658

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows: 42E Other Professional Fees & Other Admin. Exp. 410: 8,103; 43E Leased Office/Program Office Equip.410,390: 3,573; 44E Office Equipment Depreciation 410: 455; 48E Program Support 216: 908; 49E Professional Insurance 410: 908; 50E Working Capital Interest 410: 13,039; 51E Total Direct Administrative Expense: 8,951; 52E Admin (M&G) Reporting Center Allocation: 68,471; 53E Total Reimbursable Expense: 398,392; 54E Direct State/Federal Non-Reimbursable Expense: 2,256; 55E Allocation of State/Fed Non-Reimbursable Expense: 13,320; 56E TOTAL EXPENSE: 411,712; 57E TOTAL REVENUE = 53R: 424,532; 58E OPERATING RESULTS: 39,295

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Amount. Rows: 1N Direct Employee Compensation & Related Exp; 2N Direct Occupancy; 3N Direct Other Program/Operating: 2,256; 4N Direct Subcontract Expense; 5N Direct Administrative Expense; 6N Direct Other Expense; 7N Direct Depreciation; 8N Total Direct Non-Reimbursable (Tie to 54E): 2,256; 9N Total Direct and Allocated Non-Reimb. (54E+55E): 2,833; 10N Eligible Non-Reimbursable Exp. Revenue Offsets: 12,496; 11N Capital Budget Revenue Adjustment; 12N Excess of Non-Reimbursable Expense Over Offsets: (9,663)

PREPARER COMMENTS:

UFR Program Number: 30

Program Name: Domestic Violence Emergency Shelter

Description: Emergency Shelter/Casework/Counseling

Catalog of Federal Domestic Assistance #: 93.671

B 10.558

*Program Type: 23

Program Address: 140 Park Street (multisite confidential)

Attleboro

MA

02703

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, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-53R and 1SS-2SS.

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

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

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

PREPARER COMMENTS:

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 Board of Directors
New Hope, Inc.
(A Non-Profit Corporation)
Attleboro, MA

We have audited, 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, the financial statements of New Hope, Inc. which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 9, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hope, Inc.'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 New Hope, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of New Hope, Inc.'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 New Hope, Inc.'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 New Hope, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 New Hope, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hope, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 9, 2016

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
New Hope, Inc.
(A Non-Profit Organization)
Attleboro, MA 02703

Report on Compliance for Each Major Federal Program

We have audited New Hope, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of New Hope, Inc.'s major federal programs for the year ended June 30, 2016. New Hope, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, contracts, 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 each of New Hope, Inc.'s major federal programs 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 the major federal program occurred. An audit includes examining, on a test basis, evidence about New Hope, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination of New Hope, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, New Hope, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified above for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of New Hope, Inc. 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 New Hope, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 New Hope, Inc.'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 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.

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.

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 9, 2016

NEW HOPE, INC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year ended June 30, 2016

Summary of Auditors' Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of New Hope, Inc. were prepared in accordance with GAAP.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of New Hope, Inc. were disclosed during the audit.
4. No material weaknesses were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for New Hope, Inc. expresses an unmodified opinion.
6. No audit findings were required to be reported in accordance with 2 CFR section 200.516(a).
7. The program tested as a major program consists of:
Family Violence Prevention and Services Grants for Battered Women's Shelters (CFDA#93.671)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. New Hope, Inc. did not qualify as a low-risk auditee.

Findings-Financial Statement Audit

None

Findings-Major Federal Award Programs Audit

None

Findings-Commonwealth of Massachusetts

None

**HOTLINE (TTY/V)
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COURT LOCATIONS

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Dudley
East Brookfield
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Uxbridge

www.new-hope.org



ENDING DOMESTIC & SEXUAL VIOLENCE
IN OUR COMMUNITY

Mr. Jason Nuttall
Damiano, Burk & Nuttall, P.C.
6 Blackstone Valley Place
Suite 109
Lincoln, RI 02865

Dear Mr. Nuttall:

We, the Finance Committee of the Board of Directors of New Hope, Inc., met on November 28, 2016, and have voted to recognize and accept the representations of management and the expression of opinions by Damiano, Burk & Nuttall, P.C., as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the period ended June 30, 2016.

In addition, we, the Finance Committee of the Board of Directors of New Hope, 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 period ended June 30, 2016.

Signatory for Board of Directors:



Title: Treasurer

Date: 11-28-16