SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC.

UNIFORM FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEAR ENDED SEPTEMBER 30, 2017 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2016)

SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. TABLE OF CONTENTS

YEAR ENDED SEPTEMBER 30, 2017

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2016)

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INDEPENDENT AUDITORS' REPORT

Board of Directors Southeastern Mass Veterans Housing Program, Inc. New Bedford, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of Southeastern Mass Veterans Housing Program, Inc. (a Massachusetts nonprofit organization), which comprise the statement of financial position as of September 30, 2017, 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.

Auditor's 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 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.



Board of Directors Southeastern Mass Veterans Housing Program, Inc.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southeastern Mass Veterans Housing Program, Inc. as of September 30, 2017, 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 performed for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying UFR Organization Supplemental Information Schedule A and UFR Program Supplemental Information Schedule B, is presented for purposes of additional analysis as required by the Commonwealth of Massachusetts, Operational Services Division, and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion on it.

Report on Summarized Comparative Information

We have previously audited Southeastern Mass Veterans Housing Program, Inc. 2016, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 14, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2018, on our consideration of Southeastern Mass Veterans Housing Program, Inc.'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 soley to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southeastern Mass Veterans Housing Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southeastern Mass Veterans Housing Program, Inc.'s internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

New Bedford, Massachusetts January 30, 2018

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT COVER PAGE - Page 1 of 1				1		Federa	al Employer Identification Number (FEIN) for Filing Entity - 9 di	gits: 111190035	
				· -	Other corporate names	& FEINs i			
	For the Year Ended :	9/30/2017	Filed Electronically? (Y/N): Y	•	(Use for consolidated finan	cial statem	nents.)		
		(M/D/YYYY)	- · · · · -	=	`		,		
	Filing Organization:	Southeastern Massachi	usetts Veterans Housing program, Inc.	Veterans Transition House					
	0 0	(legal name)	<u> </u>	(Doing Business As name, if applicable)					
								Massachusetts Vendor Code Num	ber
A.G	. Public Charities Acct.#		Business Address:	20 Willis Street	New Bedford	MA	02740		
				(Street)	(City)	(State)	(Zip)		
	CEO or CFO:	lason	Stripinis	Business Manager	508-992-5313 x 13			: jasons@vetshouse.org	
	020 01 01 0 .	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)			. jaconota, retorioace.org	
	004	,	,	, ,	,	DAI- F	-11 6 4 4		
	CPA:	CliftonLarsonAllen LLP		CPA Firm's Current Mass. License CPA Firm's Federal Employer Id. (FEIN)		PAS E-M	iali Address	: michele.pratt@claconnect.com A-133 Audit Submitted? (Y/N):	N
Manaa	gement Company Name:		'	CPA FIIITS Federal Employer Id. (FEIN)	#. 410746749			Have basic F/S been audited? (Y/N):	
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	0		For Brofit Occasiontion		Data of Oar Harris	40/0	4/4000		de#
	Orga	anization Type Code : C	For-Profit Organization	·	Date of Org./Incorp.:		1/1990 YYYY)	Special Education (SPED) Contractor (Y/N): Principal Purch. Age	
	504(-)(0) F	! T F (V/AD). N	/ B-t f 5	40/04/4000	0-4 4114: 14-4 1 0-4-				
	501(c)(3) Fede	ral Tax Exempt (Y/N): Y	If Yes, Date of Exemption	: 10/31/1990 (M/D/YYYY)	Cost Allocation Method Code :	MD	Pi	rogram Performance Report (Internet system) is <u>not</u> required:	
				• •				Primary Contracto	
Program					gram Address				MMARS
Number	Program Name		Subcontractor Name	Street	City	State	Zip Code	Program Description	Prog.Code
01-R	Veterans Trans	sition House		20 Willis Street	New Bedford	MA	02740	Veterans Homeless Shelter	1133
3	Veterans Grad		-	See Supplemental Schedule	New Bedford	MA	02740	Veterans Transitional Housing	
6 -	Veterans Transi			20 Willis Street	New Bedford	MA	02740	Homeless Veterans Shelter	
01-W	Veterans Grad			See Supplemental Schedule	New Bedford	MA	02740	Veterans Transitional Housing	
7			•			MA	02740	Supportive Services to Veteran Families	
	SSV			20 Willis Street	New Bedford			Supportive Services to Veteran Families	
8	Permanent Supp	ortive Housing		See Supplemental Schedule	New Bedford	MA	02740		
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1	(BALANCE SHEET)						
-							
-		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TC LAS1
-	ASSETS						
_	Cash and Cash Equivalents	33,574				33,574	
2	Accounts Receivable, Program Services	209,359				209,359	
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	209,359				209,359	
5	Contributions Receivable						
6	Notes Receivable						
7	Prepaid Expenses	18,112				18,112	
8	Other Accounts Receivable						
9	Other Current Assets						
10	Short-Term Investments						
11	TOTAL CURRENT ASSETS	261,045				261,045	
12	Land, Buildings, and Equipment		2,493,207			2,493,207	2
13	Accumulated Depreciation		(1,085,488)			(1,085,488)	(1,
14	Net Land, Buildings and Equipment		1,407,719			1,407,719	1,
15	Long-Term Investments						
16	Other Assets						
17	Due From Other Funds						
18	TOTAL ASSETS	261,045	1,407,719			1,668,764	1,
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	6,051				6,051	
20	Subcontract Payable						
21	Accrued Expenses	40,481				40,481	
22	Current Notes Payable						
23	Current Portion Long-Term Debt		47,398			47,398	
24	Deferred Revenue						
25	Other Current Liabilities						
26	TOTAL CURRENT LIABILITIES	46,532	47,398			93,930	
27	Long-Term Notes & Mortgage Payable		722,056			722,056	
28	Other Liabilities	9,587				9,587	
29	Due to Other Funds						
30	TOTAL LIABILITIES	56,119	769,454			825,573	
	NET ASSETS						
31	Unrestricted	204,926	638,265			843,191	
32	Temporarily Restricted						
33	Permanently Restricted						
34 35	TOTAL NET ASSETS TOTAL LIABILITIES AND NET ASSETS	204,926 261.045	638,265 1,407,719			843,191 1,668,764	1,

	ORGANIZATION : Southeastern Massa	chusetts Veterans I	FEII	N: 111190035		
	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	09/30/2017 VI	TH COMPARATIV	E TOTALS FOR THI	E YEAR ENDED	09/30/2016
1	REVENUES, GAINS, AND OTHER SUPPORT Contributions, Gifts, Legacies, Bequests & Special Events	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
2	In-Kind Contributions	150,959 23.019			150,959 23,019	70,420 28,362
3	Grants	23,019			23,019	20,302
4	Program Service Fees	1,238,621			1,238,621	1,344,901
5	Federated Fundraising Organization Allocation	1,200,021			1,200,021	1,044,001
6	Investment Revenue	17			17	4
7	Revenue from Commercial Products & Services					-
8	Other	25,773			25,773	13,213
9 10 11 12	Net Assets Released From Restrictions: Satisfaction of Program Restrictions Satisfaction of Equipment Acquisition Restrictions Expiration of Time Restrictions					
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,438,389			1,438,389	1,456,900
14 15 16 17	EXPENSES AND LOSSES Administration (Management & General) Fundraising Total Program Services TOTAL EXPENSES	93,848 10,508 1,299,434 1,403,790			93,848 10,508 1,299,434 1,403,790	134,960 7,677 1,430,901 1,573,538
18	Losses					
19	TOTAL EXPENSES AND LOSSES	1,403,790			1,403,790	1,573,538
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21 22	Transfer of Realized Endowment Fund Appreciation Return to Donor					
23	Other Increases (Decreases)					
24	TOTAL CHANGES IN NET ASSETS	34,599			34,599	(116,638)
25 26	NET ASSETS AT BEGINNING OF YEAR NET ASSETS AT END OF YEAR	808,592 843,191			808,592 843,191	925,230 808,592
,	See Accompanying Notes to Financial Statements	<u></u>				

ORGANIZATION: Southeastern Massachusetts Veterans Housing progra FEIN: 111190035

Statement of Functional Expenses for the Year Ended: 09/30/2017

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	877,193	43,411		833,782
2. Occupancy	190,837	5,725		185,112
3. Other Program / Operating Expense	103,516	2,239		101,277
4. Subcontract Expense	10,508		10,508	
5. Direct Administrative Expense	124,916	33,430		91,486
6. Other Expenses	25,767	1,049		24,718
7. Depreciation of Buildings and Equipment	71,053	7,994		63,059
8. TOTAL EXPENSES	1,403,790	93,848	10,508	1,299,434

See Accompanying Notes to Financial Statements

ORGANIZATION: Southeastern Massachusetts Veterans Housing progre FEIN: 111190035

Statement of Functional Expenses for the Year Ended: 09/30/17

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM#	PROGRAM #
	01-R	3	6	01-W	7
Employee Compensation & Related Expenses	484,725	80,036	7,265	45,823	192,395
2. Occupancy	114,502	19,084	5,725	15,267	5,725
3. Other Program / Operating Expense	64,603	15,158	5,002	4,531	11,983
4. Subcontract Expense					
5. Direct Administrative Expense	57,294	10,251	5,849	6,918	7,269
6. Other Expenses	11,731	5,496	408	4,356	2,727
7. Depreciation of Buildings and Equipment	42,987	11,600	1,847	6,625	
8. TOTAL EXPENSES	775,842	141,625	26,096	83,520	220,099

See Accompanying Notes to Financial Statements

ORGANIZATION: Southeastern Massachusetts Veterans Housing progra FEIN: 111190035 Statement of Functional Expenses for the Year Ended: 09/30/17 PROGRAM# PROGRAM# PROGRAM# PROGRAM# PROGRAM# 1. Employee Compensation & Related Expenses 23,538 2. Occupancy 24,809 3. Other Program / Operating Expense 4. Subcontract Expense 5. Direct Administrative Expense 3,905 6. Other Expenses 7. Depreciation of Buildings and Equipment 8. TOTAL EXPENSES 52,252 See Accompanying Notes to Financial Statements

 ORGANIZATION :
 Southeastern Massachusetts Veteran
 FEIN:
 111190035

STATEMENT OF CASH FLOWS for the YEAR ENDED 09/30/2017

INDIRECT METHOD

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	34,599
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	71,053
3	Losses	, , , , , , , , , , , , , , , , , , ,
4	Increase/Decrease in Net Accounts Receivable	12,937
5	Increase/Decrease in Prepaid Expenses	(2,216)
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	2,791
8	Increase/Decrease in Accrued Expenses	457
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	13,813
14	Net Cash Provided by/(used in) Operating Activities	133,434
		· · · · · · · · · · · · · · · · · · ·
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	(80,000)
28	Payments on Long-Term Debt	(44,336)
29	Other Finance Payments/Reciepts	(44,550)
30	Net Cash Provided by/(used in) Financing Activities	(124,336)
"	1101 Odott i Tovided by/(doed iii) i ilidilollig Activities	(127,000)
	See Accompanying Notes to the Financial Statements	

	ORGANIZATION : Southeastern Massachusetts Veterar	<u> </u>	111190035
	STATEMENT OF CASH FLOWS for the YEAR ENDED	09/30/2017	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year		9,098 24,476 33,574
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	30,956	
36 37 38 39	Supplemental Data for Noncash Investing and Financing Activities: Gifts of Equipment Other Noncash Investing and Financing Activities		
40	See Accompanying Notes to the Financial Statements		

NOTE 1 ORGANIZATION AND NATURE OF OPERATIONS

Southeastern Mass Veterans Housing Program, Inc. (the Agency), is a Massachusetts nonprofit corporation organized and incorporated in 1990. The Agency provides social services primarily to veterans in the Southeastern area of Massachusetts.

The Agency provides the following programs:

<u>Transitional Housing</u> — This program reaches into communities of Southeastern Massachusetts serving homeless veterans in need of support and assistance. The types of services include, but are not limited to, independent living skills, rehabilitation, and reintegration into the community.

<u>Network House</u> — This program provided support and assistance to homeless males in New Bedford, Massachusetts until the program ended in April 2016. The types of services included, but were not limited to, comprehensive case management, support groups, substance abuse counseling, and independent living skills. The ultimate goal of this division was to transition the men into independent, permanent housing.

<u>Graduate Houses</u> — These programs provide long-term, single bedroom apartments in houses owned by the Agency. Residents of the graduate houses are required to comply with Agency regulations pertaining to an alcohol and drug free environment.

<u>Supportive Services to Veteran Families (SSVF)</u> — The SSVF Program provides supportive services to very low-income Veteran families living in or transitioning to permanent housing. Staff provide eligible Veteran families with outreach, case management, and assistance in obtaining VA and other benefits, which include:

- Health care services
- Daily living services
- Personal financial planning services
- Transportation services
- Fiduciary and payee services
- Legal services
- Child care services
- Housing counseling services

Southeastern Mass Veterans Housing Program, Inc. also helps participant's access timelimited payments to third parties (e.g., landlords, utility companies, moving companies, and licensed childcare providers) from the primary SSVF grantee, New England Center for Homeless Veterans, in order to help Veteran families stay in or acquire permanent housing on a sustainable basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied in the preparation of the financial statements follows:

Basis of Presentation

The accompanying financial statements have been prepared on an accrual basis and in accordance with the reporting principles of nonprofit accounting as defined by professional standards.

Donated Goods

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair value at the date of donation.

Donated services are recognized as contributions in accordance with professional standards, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under Professional Standards was not met.

During the year ended September 30, 2017, the Agency received in-kind donations of food totaling \$23,019.

Display of Net Assets by Class

Financial statement presentation follows the recommendation of professional standards. Under the standards, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. A description of the three net asset categories follows:

<u>Unrestricted Net Assets</u> — Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purpose action by the Board of Directors.

<u>Temporarily Restricted Net Assets</u> — Net assets whose use by the Agency is subject to donor-imposed restrictions that can be fulfilled by actions of the Agency pursuant to those restrictions or that expire by the passage of time.

<u>Permanently Restricted Net Assets</u> — Net assets subject to donor-imposed stipulations that they be maintained permanently by the Agency. No permanently restricted assets were held during 2017 and, accordingly, these financial statements do not reflect any activity related to this class of net assets.

Grants, which are limited to the use of various Agency programs, are reflected as unrestricted revenue if these funds are received and spent during the same year and if they support the activities of the Agency within the limits of the Agency's articles of organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Summarized Comparative Data

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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended September 30, 2016, from which the summarized information was derived.

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides probable uncollectible amounts through a provision of bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts, or upon move-out of the client, are written off through a charge to the valuation allowance and a credit to accounts receivable. As of September 30, 2017, management estimated all receivables were collectible and therefore there was no provision for uncollectible accounts.

The Agency does not have a policy to accrue interest or to require collateral or other security to secure accounts receivable.

Property and Equipment

The Agency's policy is to capitalize assets whose cost individually (or if part of a related group of assets, cost in the aggregate) is in excess of \$3,000.

Property and equipment are stated at cost if purchased, or fair estimated market value if donated. In the absence of original cost records, appraisals of historical cost or fair market value at the date of gift have been recorded. Additions, improvements, and expenditures that significantly extend the economic life of the assets are capitalized. Expenditures for repairs and maintenance are charged to operations in the year the costs are incurred.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Buildings	30 – 40 Years
Building Improvements	16.5 – 27.5 Years
Furniture and Fixtures	5 Years
Equipment	3 – 5 Years
Motor Vehicles	5 Years

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies, licensed capacity, square footage, etc. Management and general include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

Tax Exempt Status

The Agency qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no tax provision for income taxes is reflected in the accompanying financial statements.

<u>Advertising</u>

The Agency expenses advertising costs when they are incurred. Advertising expense for the year ended September 30, 2017 was \$2,150.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates and assumptions.

Subsequent Events

Subsequent events have been evaluated through January 30, 2018, the date the financial statements were available to be issued. No such events requiring disclosure subsequent to year-end were noted as of January 30, 2018 except as noted below.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Financing Costs

Deferred financing costs totaling \$23,521 incurred for bank financing have been accounted for as a reduction in the related outstanding loans and are being amortized, using the straight-line method, over the life of the loan to interest expense.

Funding (Revenue) Recognition

The Agency operates its programs under various cost reimbursement contracts with the Federal Government and the Commonwealth of Massachusetts. Under cost-reimbursement programs, recognition of income 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 received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions for which restrictions are met in the same period the contribution is received are reported as unrestricted.

NOTE 3 CONCENTRATIONS OF CREDIT RISK

The majority of the Agency's activities and revenues are as a result of contracts with the Commonwealth of Massachusetts. The Agency's operations are concentrated in the human services 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 Department of Veterans Services.

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

NOTE 3 CONCENTRATIONS OF CREDIT RISK (CONTINUED)

The majority of the Agency's revenue is provided from the Federal Government and the Commonwealth of Massachusetts. The balance is made up of private grants and fees, contributions and other unrestricted revenue. Substantially all of the Agency's trade receivables are due from entities in Massachusetts. All revenue is recorded at the estimated net realizable amounts. The following is a summary of the sources of revenue and monies owed to the Agency as of September 30, 2017:

	Revenue	Accounts Receivable
Commonwealth of Massachusetts	45 %	78 %
Federal - Direct or Passed Through	29	7
Private Fees	9	-
Contributions and Other	17	15
Totals	100 %	100 %

The Agency maintains its cash in deposits at local financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits at FDIC insured institutions are insured up to \$250,000 per depositor. At September 30, 2017, there were no uninsured balances.

NOTE 4 MORTGAGES AND NOTES PAYABLE

The Agency's long-term debt consists of the following at September 30:

<u>Description</u>	An	nount
Note payable - bank, payable in 360 monthly installments of principal and interest of \$1,725, interest at 6%, secured by property at 20 Willis Street, New Bedford, MA, due August 2022.	\$	87,455
Note payable - bank, payable in monthly installments of interest only at 7.2% until March 2008, a principal reduction of no less than \$184,950 will be required in the initial year of the loan, thereafter, 168 monthly installments of principal and interest of \$1,331, interest at 7.2%, secured by property at 98 Arnold Street, New Bedford, MA, due March 2022.		65,167
Note payable - bank, payable in monthly installments of interest only until June 2015, followed by principal and interest at prime + 1%, currently 5.25%, payments of \$1,486 until May 2020, at which time remaining principal and interest is due, secured by property at 1311 Purchase Street, New Bedford, MA, due August 2023.		223,916

NOTE 4 MORTGAGES AND NOTES PAYABLE (CONTINUED)

<u>Description (Continued)</u>	Ar	nount
Note payable - bank, payable in 240 monthly installments of principal and interest of \$1,129, interest at 4.25%, secured by properties at 717 Country Street, New Bedford, MA, and 53 South Sixth Street, New Bedford, MA, remaining principal and interest due July 2019.	\$	190,052
Note payable - bank, payable in 84 monthly installments of principal and interest of \$801, interest at 8.74%, secured by the general assets of the Agency, due February 2018.		3,815
Note payable - HAND Corporation, payable in 360 monthly installments of principal and interest of \$126, interest at 3% secured by a second mortgage at 717 Country Street, New Bedford, MA, due January 2029.		14,330
Note payable - HAND Corporation, non-interest bearing, secured by a second mortgage at 20 Willis Street, New Bedford, MA. The principal on this note is due and payable on December 16, 2029, or upon the sale, lease, or transfer or change in use of the property, whichever occurs first.		193,257
Total		777,992
Less: Current Maturities of Long-Term Debt Less: Unamortized Loan Closing Fees		(47,398) (8,538)
Total	\$	722,056

The future minimum principal payments for mortgages and notes payable are as follows:

Year Ended September 30,	/	Amount
2018	\$	47,398
2019		46,511
2020		49,040
2021		51,923
2022		45,666
Thereafter		537,454
Total	\$	777,992

Interest expense for the year ended September 30, 2017 totaled \$30,956.

The Agency is required to meet certain ratio covenants as detailed in the loan documents.

NOTE 5 LINE OF CREDIT

The Agency obtained a revolving line of credit for working capital with a bank during 2016. The line of credit has a limit of \$125,000 and is renewable annually through April 2021. The line is secured by a second position security interest in 98 Arnold St, New Bedford and all tangible and intangible business assets and bears interest at Wall Street Journal Prime rate plus 0.50% (4.75% as of September 30, 2017). The outstanding balance on the line of credit was \$-0- as of September 30, 2017.

NOTE 6 COMMITMENTS AND CONTINGENCIES

The Agency entered into an agreement with Community Economic Development Assistance Corporation (CEDAC) in the amount of \$312,533 to provide funding for a building located at 1074 Pleasant Street, New Bedford, Massachusetts prior to fiscal year 2006. The note originally accrued interest at 5% per year simple interest and was to be assessed on a pro rata basis at the end of each month during the first 20 years. On March 16, 2006, the agreement was revised to change the interest rate to 0%.

However, should the lender exercise the right to declare the entire indebtedness due and payable, or if the indebtedness evidenced by the Note which is due on the maturity date is not paid on the maturity date, then in addition to all other rights and remedies of the lender, the Agency agrees that all unpaid amounts shall bear interest until paid at the lesser of the following rates: 1) an annual rate of 10% per annum or 2) the maximum rate of interest which may lawfully be charged or collected on account of such unpaid amounts in accordance with applicable law and the terms and conditions of the general obligation bond(s) by which the loan is funded.

Repayment of the note will only be required in the event that restrictions, as defined in the Note Agreement, are not met. Currently the maturity date of the note is December 2029 which may be extended to 2069 if the property continues to meet the Housing Innovation Fund requirements. The repayment terms can be further extended in additional 10-year increments assuming requirements noted above continue to be met. In addition, to the extent that cash flow generated from the property exceeds 15% of the net operating income from the property in any calendar year, the Agency would be required to pay excess cash flow to CEDAC within 45 days of the end of each calendar year which shall be applied first to interest and thereafter to principal. As of September 30, 2017, no payments were due to CEDAC.

The Agency also holds financing agreements with HAND Corporation in the amounts of \$122,246 and \$56,100, respectively, to provide funding for buildings respectively located at 53 South Sixth Street and 717 County Street, New Bedford, Massachusetts. The notes are noninterest bearing. Repayment of the notes will only be required in the event that restrictions, as defined in the Note Agreement, are not met.

NOTE 6 COMMITMENTS AND CONTINGENCIES (CONTINUED)

During 2015, the Agency received notification that funds in the amount of \$1,000,000 from the Housing Preservation and Stabilization Trust Fund ("HPSTF"), \$1,000,000 from the Housing Innovations Fund Program ("HIF") and \$615,000 from the Housing Stabilization and Investment Trust Fund ("HSITF") have been conditionally reserved by the Department of Housing and Community Development ("DHCD") for permanent mortgage loans for the Twenty Willis Street Project in New Bedford, MA. These funding reservations are conditional upon certain items and events.

The \$615,000 loan will be for a period of 50 years and each of the \$1,000,000 loans will be for a period of 30 years; however, all loans may be extended for up to 10 years under certain conditions with approval by DHCD.

Although these loans are available to pay for construction costs at Twenty Willis Street, no formal closing documents have been executed as of the date of these financial statements.

During 2015, the Agency terminated their relationship with a project developer, which resulted in a settlement reached with that developer during fiscal year 2016. The settlement agreement requires the Agency to pay \$68,000, contingent on finding a new developer and closing on the above-mentioned loans. The Agency has yet to secure the funding, and in addition, the Agency does not plan to use the project developer's work and has informed the developer that they will not be paying settlement agreement. The final outcome of the settlement is unknown, and as a result, the amount has not been reflected in the financial statements as of September 30, 2017.

During 2017, the Agency signed a letter of intent to purchase a parcel of land for \$66,000. The land is intended to be used for future development of property of the Agency. The purchase and sale agreement related to the purchase of land is expected to be executed in 2018.

NOTE 7 RELATED PARTY TRANSACTIONS

The Agency purchased insurance coverage and health insurance through an insurance agency. One of the owners of that insurance agency is currently serving as a member of the board of directors of the Agency. Total payments for these insurance costs were \$48,070 for the year ended September 30, 2017, which includes \$29,463 paid to third party insurance providers represented by the insurance agency. There was no amount due to the related party as of September 30, 2017.

The Agency has a line of credit with a local bank. One of members of the board of directors is the Commercial Lending Officer for the bank that funded the line of credit. During 2016, activity on the line of credit included principal payments of \$80,000 and payment of interest expense totaling \$583.

NOTE 8 SURPLUS REVENUE ESTIMATE: COMMONWEALTH PROGRAMS

The Operational Services Division (OSD) of the Commonwealth of Massachusetts regulates nonprofit contractors per regulation 808 CMR 1.00 Compliance, Reporting and Auditing for Human and Social Services. This regulation allows nonprofit contractors to accrue an annual net surplus, not to exceed 20% of said revenues, from the revenues and expenses associated with services provided. Surpluses may be used for any of the contractors established charitable purposes, provided that no portion of the surplus may be used for any nonreimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted. OSD shall be responsible for determining the amount of surplus that may be retained by each contractor in any given year and may determine whether any excess surplus shall be used to reduce future prices or be recouped. The Agency did not exceed the 20% allowable amount; therefore, no liability has been recorded as of year-end.

TEVENUE 1R Contributions, Gifts, Legacies, Bequests 2R Gov. In-Kind/Capital Budget 3R Private IN-Kind 4R Total Contributions and In-Kind 5R Mass Gov. Grant 6R Other Grant (exclud. Fed.Direct) 7R Total Grants R Dept. of Mental Health (DMH) 9R Dept.of Developmental Services(DDS/DMR) 0R Dept. of Public Health (DPH) 1R Dept.of Children and Families (DCF/DSS)	Total Organization 150,959 23,019 173,978	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE FTE		ense	Ad:	min (M&G) Expense	FTE	und Raising Expense	Total A	All Programs Expense
1R Contributions, Gifts, Legacies, Bequests 2R Gov. In-Kind/Capital Budget 3R Private IN-Kind 4R Total Contributions 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) 0R Dept. of Public Health (DPH)	150,959			Total All Prog	FYPENSE		ense	FTE	Expense	FTE	Expense	FTE	Evnence
2R Gov. In-Kind/Capital Budget 3R Private IN-Kind 4R Total Contributions and In-Kind 5R Mass Gov. Grant 6R Other Grant (sculd. Fed.Direct) 7R Total Grants 8R Dept. of Mental Health (DMH) 9R Dept. of Public Health (DPH) 0R Dept. of Public Health (DPH) 0R Dept. of Public Health (DPH)	23,019	10000000000	00.000		EXI ENGE								Expense
3R Private IN-Kind 4R Total Contributions and In-Kind 55 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) 0R Dept. of Public Health (DPH)		100000000000	20,983	129,976	1E Total Direct Prog.Staff FTE/Exp 101-138 15.		546,521	XXXX	XXXXXXXXX	XXXX	XXXXXXXXX	15.22	546,52
4R Total Contributions 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) 0R Dept. of Public Health (DPH)		XXXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp. 0.	95	65,653	0.08	6,131			0.87	59,522
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) 0R Dept. of Public Health (DPH)		1,542		21,477	3E Chief Financial Officer - FTE/Exp. 0.	95	60,828	0.08	5,680			0.87	55,148
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) 0R Dept. of Public Health (DPH)		1.542	20.983	151,453	4E Accting/Clerical/Support FTE/Expense 1.	89	81.070	0.18	7.564			1.71	73.506
7R Total Grants 8R Dept. of Mental Health (DMH) 9R Dept. of Developmental Services(DDS/DMR) 0R Dept. of Public Health (DPH)		XXXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp		0.1,0.0		.,,				
7R Total Grants 8R Dept. of Mental Health (DMH) 9R Dept. of Developmental Services(DDS/DMR) 0R Dept. of Public Health (DPH)						79	207,551	0.34	19,375			3.45	188,176
9R Dept. of Developmental Services(DDS/DMR) 0R Dept. of Public Health (DPH)						45	18,859	0.45	18,859	XXXX	XXXXXXXXXX		
0R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages 19.	46	772,931	0.79	38,234			18.67	734,697
		XXXXXXXXXXX	XXXXXXXXXX		9E Payroll Taxes 150		67,959	_	3,381			_	64,578
1R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		36,303		1,796				34,507
		XXXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments			_				-	
2R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		877,193		43,411				833,782
3R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390								
4R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		62,042	_	7,383			_	54,659
5R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		159,426	_	4,783			_	154,643
6R MA. Comm. For the Blind (MCB)		XXXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		31,411	_	942			_	30,469
7R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		252,879	_	13,108			_	239,771
8R MA. Rehabilitation Commission (MRC)		XXXXXXXXXXX	XXXXXXXXXX		18E Direct Care Consultant 201			_				_	
9R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202			_				_	
0R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXX	XXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			_	XXXXXXXXXX		XXXXXXXXX	_	
1R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206			-	XXXXXXXXX		XXXXXXXXX	-	
2R Dept of Correction (DOC)		XXXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204			-				-	
3R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXX	XXXXXXXXXX		23E Staff Mileage / Travel 205		6,159	_	413			_	5,746
4R Parole Board (PAR)		XXXXXXXXXXX	XXXXXXXXXX		24E Meals 207		10,780	_				_	10,780
5R Veteran's Services (VET)	645,869	XXXXXXXXXX	XXXXXXXXXX	645,869	25E Client Transportation 208		36,440		XXXXXXXXX		XXXXXXXXX		36,440
6R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208		4,242		284				3,958
7R Div.of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208		8,891		596				8,295
8R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			_	XXXXXXXXX		XXXXXXXXX	_	
9R Other Mass. State Agency POS		XXXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211		5,000	_	XXXXXXXXX		XXXXXXXXX	_	5,000
0R Mass State Agency Non - POS		XXXXXXXXXXX	XXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212			_	XXXXXXXXX		XXXXXXXXX	_	
1R Mass. Local Govt/Quasi-Govt. Entities	37,802	XXXXXXXXXXX	XXXXXXXXXX	37,802	31E Direct Client Wages 214			_	XXXXXXXXX		XXXXXXXXX	_	
2R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214			_				_	
3R Direct Federal Grants/Contracts	420,554	XXXXXXXXXXX	XXXXXXXXXXX	420,554	33E Program Supplies & Materials 215		17,876	_	XXXXXXXXXX		XXXXXXXXX	-	17,876
4R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses			_				-	
5R Medicaid - MBHP Subcontract		XXXXXXXXXXX	XXXXXXXXXXX		35E Other Expense		15,670	_	1,049			-	14,621
6R Medicare		XXXXXXXXXXX	XXXXXXXXXXX		36E Total Other Program Expense		105,058	_	2,342			-	102,716
7R Mass. Govt. Client Stipends		XXXXXXXXXXX	XXXXXXXXXXX		37E Management Fees 410			_				-	XXXXXXXXX
8R Client Resources	134,396	XXXXXXXXXXX	XXXXXXXXXXX	134,396	38E Fundraising Fees 410		10,508	-	XXXXXXXXXX		10,508	-	XXXXXXXXXX
9R Mass. Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		39E Legal Fees 410		1,200	-	1,200			-	XXXXXXXXXX
OR Other Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		40E Audit Fees 410		21,848	-	21,848			-	XXXXXXXXXX
1R Private Client Fees (excluding 3rd Pty) 2R Private Client 3rd Pty/other offsets		XXXXXXXXXXX	XXXXXXXXXXX		41E Management Consultant 410		36,600	-	2.452			-	XXXXXXXXXX 34.148
3R Total Assistance and Fees	1.238.621	XXXXXXXXXXX	XXXXXXXXXXX	1,238,621	42E Other Professional Fees & Other Admin. Expenses 410 43E Leased Office/Program Office Equip.410,390		30,000	-	2,452			_	34,148
4R Federated Fundraising	1,238,021	******	********	1,238,021	44E Office Equipment Depreciation 410	-	120	-	15			-	105
5R Commercial Activities					45E Admin. Vehicle Expenses 410		4,477	-	4,477			-	XXXXXXXXXX
6R Non-Charitable Revenue					45E Admin. Vehicle Expenses 410 46E Admin. Vehicle Depreciation 410		4,411	-	4,4//			-	XXXXXXXXXX
7R Investment Revenue	17	17			47E Directors & Officers Insurance 410		2,443	-	2,443			-	XXXXXXXXXX
8R Other Revenue	25.773	25.607		166	48E Program Support 216		27,393	-	XXXXXXXXXXX			-	27.393
9R Allocated Admin (M&G) Revenue	XXXXXXXXXXX	23,007		100	49E Professional Insurance 410		21,373	-	^^^^^			-	21,393
0R Released Net Assets-Program	^^^^^				50E Working Capital Interest 410		30.955	-	1.010			-	29.945
1R Released Net Assets-Equipment					51E Total Direct Administrative Expense		135,544	-	33,445		10.508	-	91,591
2R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation	XXXXX	XXXXXX	-	(92,306)		762	-	91,544
					53E Total Reimbursable & Fundraising Expense		1,370,674	-	(/)		11.270	=	1,359,404
3R TOTAL REVENUE	1,438,389	27,166	20,983	1,390,240	54E Direct State/Federal Non-Reimbursable Expense		33,116	-	1,542		XXXXXXXXXX	-	31,574
4R TOTAL EXPENSE = 56E	1,403,790	1,542	11,270	1,390,978	55E Allocation of State/Fed Non-Reimbursable Expense	XXXXX	XXXXXX	-	.,512			-	2.,071
5R OPERATING RESULTS	34,599	25,624	9,713	(738)	56E TOTAL EXPENSE = 56R	70000	1.403.790	-	1.542		11.270	-	1.390.978
	0.,0,7	20,024	,,,10	(, 50)		Vote to Rear	.,,	e see So		Readers	regarding appropria	ate Non-Pe	.,,
OMPENSATION DISCLOSURE Enter all of	compensation (salar	v honofit nackada	e vahiclas consulta	ant navments	1N Direct Employee Compensation & Related Exp.	io neat	i icas	300 00		· ·caacia	XXXXXXXXXXX	210 140117110	barbabic Exp
eans, etc.) from the entity & its related parties/affil	liates to organization	y, buileili paukayes n nrincinals Attack	s, verileies, cerisuite n schedule of non-e	an payments, alarvitems	2N Direct Occupancy			-			XXXXXXXXXX	-	
and, star, morn the entity of its related parties/ann	Reporting Entity Com		Compensation from		3N Direct Occupancy 3N Direct Other Program/Operating	-	23,019	-	1,542		XXXXXXXXXX	-	21,477
Name & Title	Salary				4N Direct Subcontract Expense		23,017	-	1,342		XXXXXXXXXX	-	21,477
1C James A. Reid, Executive Director	Salary 65.653	Other	Salary	Other	5N Direct Administrative Expense			-			XXXXXXXXXX	-	
2C Jason M. Stripinis, Business Manager	65,653	\$ 8.722			6N Direct Other Expense		10,097	-			XXXXXXXXXX	-	10.097
3C Jason M. Stripinis, Business Manager	00,828	φ 8,122			7N Direct Other Expense 7N Direct Depreciation		10,097	-			XXXXXXXXXX	-	10,097
4C					8N Total Direct Non-Reimbursable (must tie to 54E)		33,116	-	1,542		XXXXXXXXXX	-	31,574
5C							33,116	-	1,542		XXXXXXXXXX	-	31,574
··					9N Total Direct and Allocated Non-Reimbursable (54E+55E)		00,110	-	170.12			-	0.10
A. Surplus Revenue Retention		Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		178,785	_	27,166		XXXXXXXXXX	_	151,619
rior Year Ma. Revenue 776,235	(550,101)				11N Capital Budget Revenue Adjustments		(4.45)	_			XXXXXXXXXX	_	
omm. of MA cost reimbursement overbilling					12N Excess of Non-Reimb./Fundraising Expense over Offsets Description of Admin (M&G) Direct Non-Reimbursable Ex		(145,669)	_	(25,624)		XXXXXXXXX	_	(120,045)

Southeastern Mass Veterans Housing Program, Inc. Federal Employee Identification Number: 11-1190035 September 30, 2017

Schedule A - UFR Line Reconciliations

Line 48R	Other Revenue		
	Other	\$	25,773
	Total	\$	25,773
	-u -		
Line 35E	Other Expense	_	
	Data Processing	\$	7,445
	Dues and Subscriptions		4,221
	Advertising and Promotion		2,125
	Filing Fees		1,675
	Bank Service Charge		180
	Miscellaneous		25
	Total	\$	15,670
Line 42E	Other Professional Face and Other Admin Evpansa		
LITTE 42E	Other Professional Fees and Other Admin Expense	æ	15 500
	Office Supplies	\$	15,522
	Consulting Fees - Development		9,400
	Telephone		7,192
	Meals and Entertainment		1,555
	Postage		1,552
	Other Professional Fees		1,380
	Total	\$	36,600

	ORGANIZATION: Southeastern Massac	husetts Veterans Housi	ng program, Inc. PROGRA	AM SUPPLEMENTA	L INFO	RMATION S	CHEDULE B - Unai	udited	FY END:	9/30/2017	FEIN:	111190035
	UFR Program Number: 01-R	Program Name:	Veterans Transition House	Description:		Veterans Hom	neless Shelter			Assistance #:	14.231 в	
	*Program Type: 27	Program Address:		New Bedford	MA	02740	# Weeks opera	http://www.cfda.g ted during audit period (e.g., 52	gov/default.htm 2): 52.00	# operating I	nours/week (e.g., 40):	40.00
Note to	Readers: This schedule should be read in	context with E.S. N	(Number/Street)	(City)	(State)	(Zipcode)	ual variances or non-reimbi	ırsable expenses (e.a., In	-Kind donations) may be appropr	iate and desirable	
* Progr	am Type codes: 21 = SPED; 22 = HCFP/N	ledicaid Class Rate	; 23 = Negotiated Unit Rate; 24 = Neg	otiated Accomodations Rate;	25= Non-n	egotiated Accomo	dations Rate; 26 = Other N	on-negotiated Unit Rate;	27 = Cost Reim	bursement; NA =	Not Applicable	
REVEN			0S STAFFING_# hours/yr =		FTE	Salary/Wage	EXPENSE - ACTUAL/P		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	102,827					1E Total Direct Progr		10.17	328,084	347,651	<u>-5.6</u> %
2R 3R	Gov. In-Kind/Capital Budget Private IN-Kind	13.927	2S Program Function Manager (U 3S Asst. Program Director (UFR)				2E Chief Executive Off 3E Chief Financial Offi		0.49	33,350 28,156		
4R	Total Contribution and In-Kind	116.754					4E Accting/Clerical Su		0.45	37.531		
5R	Mass Gov. Grant	110,734	5S Physician & Psychiatrist (UFR				5E Admin Maint/House		0.07	37,331		
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106				6E Total Admin Empl		1.81	99,037		
7R	Total Grants		7S N. Midwife, N.P., Psych N., N.A				7E Commerical produc					
8R 9R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 9S L.P.N. (UFR Title 109)	108)			8E Total FTE/Salary/N 9E Payroll Taxes 150	Nages	11.98	427,121 37.543		
10R	Dept. of Developmental Services(DDS/DMI Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			-	10E Fringe Benefits 151	1	_	20,061		
11R	Dept. of Tublic Health (DTH) Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR	Fitle 111)			11E Accrual Adjustmen		_	20,001		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title	112)			12E Total Employee C	ompensation & Rel. Exp	D	484,725	401,356	20.8 %
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiol	ogist (UFR Title 113)			13E Facility and Prog. E	Equip.Expenses 301,390	_		<u>.</u>	
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Tit				14E Facility & Prog. Equ	uip. Depreciation 301	_	37,536		
15R 16R	Health Care Fin & Policy (HCF)-UCP MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFI 16S Teacher (UFR Title 116)	R Title 115)			15E Facility Operation/N 16E Facility General Lia		_	95,655 18.847		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 1	17)		-	17E Total Occupancy		_	152,038	74,378	104.4 %
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR		-		18E Direct Care Consul		_	102,000	71,070	101.1
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title				19E Temporary Help 20					
20R	Dept.of Early Educ. & Care (EEC)-Contra		20S Day Care Asst. Teacher / Aide					vers Reimb./Stipends 203	_			
21R 22R	Dept.of Early Educ. & Care (EEC)-Vouche Dept of Correction (DOC)	·	21S Psychologist - Doctorate (UFR 22S Clinician-(formerly Psych.Mast				21E Subcontracted Dire 22E Staff Training 204	ect Care 206	_			
22R 23R	Dept. of Elementary & Secondary Educ. (E	OE)	23S Social Worker - L.I.C.S.W. (UF				23E Staff Mileage / Trav	vol 205	_	3,726		
24R	Parole Board (PAR)	,OL)	24S Social Worker - L.C.S.W., L.S.			-	24E Meals 207	vei 203	_	6,522		
25R	Veteran's Services (VET)	645,869				-	25E Client Transportation	on 208	_	22,046		
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (26E Vehicle Expenses 2		_	2,567		
27R	Div.of Housing & Community Develop(OC	D)	27S Cert. Alch. &/or Drug Abuse C	ounselor (UFR Title 129)			27E Vehicle Depreciation		_	5,379		
28R 29R	POS Subcontract Other Mass. State Agency POS		28S Counselor (UFR Title 130) 29S Case Worker / Manager - Mas	toro (LIED Title 121)	1.00	52.000	28E Incidental Medical A 29E Client Personal Allo	/Medicine/Pharmacy 209	_	5,000		
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR		1.51	48.730		Goods/Svs./Benefits 212	_	5,000		
31R	Mass. Local Govt/Quasi-Govt. Entities	19,534	31S Direct Care / Prog. Staff Super	v. (UFR Title 133)	0.97	37,201			_			
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UF	R Title 134)			32E Other Commercial	Prod. & Svs. 214	_			
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UF				33E Program Supplies		_	10,815		
34R 35R	Medicaid - Direct Payments Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFF 35S Prog. Secretarial / Clerical Sta				34E Non Charitable Exp 35E Other Expense	penses	_	0.400		
36R	Medicare Subcontract		36S Maintainence, House/Grounds		6.69	190.153		am Evnoneo	_	9,480 65,535	68.324	-4.1 %
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR		0.07	170,133		Fees & Other Admin. Exp	o. 410	22.143	00,324	-4.1 /6
38R	Client Resources		38S Direct Care Overtime, Shift Dif	ferential and Relief	XXXXXX		43E Leased Office/Prog	gram Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff =	1E	10.17	328,084			_	72		
40R	Other Publicly sponsored client offsets		-	0551/105 0747107100			48E Program Support 2		_	16,573		
41R 42R	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets		1SS Enter defined unit of	SERVICE STATISTICS service: client day			49E Professional Insura 50E Working Capital Inf		_	18,578		
43R	Total Assistance and Fees	665,403					51E Total Direct Admir		_	57,366	30.000	91.2 %
44R	Federated Fundraising				Undup #	# service units	52E Admin (M&G) Repo	orting Center Allocation	_	54,705	92,494	-40.9 %
45R	Commercial Activities		1			delivered	53E Total Reimbursab		_	814,369	666,552	22.2 %
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:	103	9,490		al Non-Reimbursable Exp		16,178		%
47R 48R	Investment Revenue Other Revenue	-	4SS OSD's Program 5SS Performance Report (D-1	Privately sponsored clients: Free Care clients:		•	55E Allocation of State/ 56E TOTAL EXPENSE	Fed Non-Reimbursable E	xpense	830,547	666.552	24.6 %
49R	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:	103	9,490			_	782,157	000,332	24.0 %
50R	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RES		_	(48,390)	(666,552)	
51R	Released Net Assets-Equipment		_					ation of Cost Reimb. Exce			subject to OSD ac	djustment)
52R	Released Net Assets-Time		MASSACHUSETTS CON				ABLE EXPENSE DETAIL		Description			
53R	Total Revenue = 57E	782,157		Characters MMARS Code			Compensation & Related Ex	кр				
	SUBCONTRACTED DIRECT CARE	EVDENCE DETAIL				Direct Occupancy Direct Other Progr		13,927	donated food			
	Subcontractor Name FEIN	Expense Amt.		v 1133		Direct Subcontrac		13,927	donated 1000			
1SDC			4C		X 5N	Direct Administrat	ive Expense					
2SDC		_	5C			Direct Other Expe		2,251	Bad Debt			
3SDC		_	POS SUBCONTRACT			Direct Depreciatio		4/	· -			
4SDC 5SDC			1PS Payor Nan	ne Payor's FEIN			Reimbursable (Tie to 54E) Ilocated Non-Reimb. (54E+	-55E) 16,178			able Expense ove	
JODG			2PS				bursable Exp. Revenue Off				recoupment where	
Comm	Of MA Surplus Rev. Retention Share	N/A	3PS				evenue Adjustment	110,/34			Commonwealth an	
	•			 -			eimbursable Expense Over	Offsets (100,576)	recognized as	s a nability on the	Financial Stateme	ents.)
	PREPARER COMMENTS:											

	ORGANIZATION: Southeastern Massach	nusetts Veterans Housir	ng program, Inc. PROGR	AM SUPPLEMENTA	L INFO	RMATION SC	CHEDULE B - Unaudite	ed	FY END: 9/30/2017	FEIN: 111190035
	JFR Program Number: 3	Program Name:	Veterans Graduate House	Description:		Veterans Transit	tional Housing		al Domestic Assistance #:	64.024 в
	*Program Type: N/A F	Program Address:	See Supplemental Schedule	New Bedford	MA	02740	# Weeks operated duri	http://www.cfda.gov ing audit period (e.g., 52):		hours/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	contout with E.C. M	(Number/Street)	(City)	(State)	(Zipcode)	al varianasa ar nan raimhurachl	o ovnonoso /o a In V	ind danational may be approp	riota and desirable
	m Type codes: 21 = SPED; 22 = HCFP/M	edicaid Class Rate;								
REVEN	JE		0S STAFFING_# hours/yr =		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANN		FTE Actual	Planned % Var
1R	Contrib., Gifts, Leg., Beguests, Spec. Ev.	2,720	1S Program Director (UFR Title 1	02)			1E Total Direct Program St	taff = 39S	1.35 50,016	%
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (L	JFR Title 101)			2E Chief Executive Officer	_	0.10 6,486	
	Private IN-Kind	1.888	3S Asst. Program Director (UFR				3E Chief Financial Officer	-	0.10 6,009	
	Total Contribution and In-Kind	4,608					4E Accting/Clerical Support	-	0.19 8,010	
		4,008	45 Supervising Professional (UFF	R Title 104)				.	0.19 8,010	
	Mass Gov. Grant		5S Physician & Psychiatrist (UFF	(Title 105 & 121)			5E Admin Maint/House-Grnd			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106				6E Total Admin Employee		0.39 20,505	
7R	Total Grants		7S N. Midwife, N.P., Psych N., N.A.	A., R.N MA (Title 107)			7E Commerical products & S			
8R	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title	108)			8E Total FTE/Salary/Wages	s	1.74 70,521	
9R	Dept.of Developmental Services(DDS/DMF	3)	9S L.P.N. (UFR Title 109)	,			9E Payroll Taxes 150	-	6,203	
10D	Dept. of Public Health (DPH)	·/	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		3,312	
	Dept. of Public Health (BFH) Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR	T:H- 444)			11E Accrual Adjustments		3,312	
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title				12E Total Employee Compe		80,036	%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audio				13E Facility and Prog. Equip.			
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Ti	tle 114)			14E Facility & Prog. Equip. De		9,306	
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UF	R Title 115)			15E Facility Operation/Maint./	/Furn.390	15,943	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	,			16E Facility General Liability I		3,141	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title	117)			17E Total Occupancy		28,390	0/.
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR				18E Direct Care Consultant 2	0.1	20,370	
								.01		
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title				19E Temporary Help 202			
	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide				20E Clients and Caregivers R			
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFF				21E Subcontracted Direct Ca	re 206		
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Mas	ters)(UFR Title 123)			22E Staff Training 204			
23R	Dept. of Elementary & Secondary Educ. (D	OE)	23S Social Worker - L.I.C.S.W. (U	FR Title 124)			23E Staff Mileage / Travel 209	5	505	
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S				24E Meals 207		884	
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title				25E Client Transportation 208	9	9,329	
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor	(LIED Title 129)			26E Vehicle Expenses 208	,	1.086	
			203 Cert. Voc. Renab. Courseion	(UFR Title 126)						
	Div.of Housing & Community Develop(OCE))	27S Cert. Alch. &/or Drug Abuse C	ounselor (UFR Title 129)			27E Vehicle Depreciation 208		2,276	
	POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medic	cine/Pharmacy 209		
	Other Mass. State Agency POS		29S Case Worker / Manager - Mas				29E Client Personal Allowand	es 211		
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR	! Title 132)	1.05	35,635	30E Provision Material Goods	s/Svs./Benefits 212		
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Supe	rv. (UFR Title 133)			31E Direct Client Wages 214			
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UI				32E Other Commercial Prod.			
	Direct Federal Grants/Contracts	136,710	33S Direct Care / Prog. Staff II (UF				33E Program Supplies & Mate		1.466	
		130,710	333 Direct Care / Prog. Staff II (UF	R Title 133)					1,400	
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UF	R Title 136)			34E Non Charitable Expenses	S		
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Sta				35E Other Expense		1,285	
	Medicare		36S Maintainence, House/Grounds		0.30	14,381	36E Total Other Program Ex		16,831	%
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFF	R Title 138)			42E Other Professional Fees	& Other Admin. Exp. 4	410 3,001	
38R	Client Resources	5,385	38S Direct Care Overtime, Shift Di	fferential and Relief	XXXXXX		43E Leased Office/Program 0	Office Equip.410.390		
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff =		1.35	50,016	44E Office Equipment Depred		18	
40R	Other Publicly sponsored client offsets		occ rotal biroot rogialii otali		1.00		48E Program Support 216	oldion 110	4,109	
				SERVICE STATISTICS				10	4,107	
4100	Private Client Fees (excluding 3rd Pty)		1SS Enter defined unit of				49E Professional Insurance 4		0.444	
42K	Private Client 3rd Pty/other offsets	440					50E Working Capital Interest		3,141	
	Total Assistance and Fees	142,095	2SS Enter total unit	capacity:			51E Total Direct Administra		10,269	%
	Federated Fundraising					# service units			9,824	%
	Commercial Activities		_		Clients	delivered	53E Total Reimbursable Exp		145,350	%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E Direct State/Federal Non	-Reimbursable Expens	se 6,099	
47R	Investment Revenue		4SS OSD's Program	Privately sponsored clients:			55E Allocation of State/Fed N	Ion-Reimbursable Exn	ense	
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE		151.449	
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:			57E TOTAL REVENUE = 53F	P	146,703	
			ossinternet illing system)							
	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESULTS		(4,746)	
	Released Net Assets-Equipment						CRE Preliminary Calculation o			(subject to OSD adjustment)
	Released Net Assets-Time		MASSACHUSETTS CON				ABLE EXPENSE DETAIL		Description	
53R	Total Revenue = 57E	146,703	Dept Contract ID -11	Characters MMARS Code	1N	Direct Employee C	Compensation & Related Exp.			
			1C			Direct Occupancy				
	SUBCONTRACTED DIRECT CARE I	EXPENSE DETAIL	2C			Direct Other Progra		1.888	donated food	
	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract		1,000	30110100	
1000	Subcontractor Name FEIN	Expense Amt.								
1SDC			4C			Direct Administrativ				
2SDC			5C			Direct Other Exper		4,211	Bad Debt	
3SDC		- <u> </u>	POS SUBCONTRAC			Direct Depreciation				
4SDC		·	State Dept Payor Nar	ne Payor's FEIN	8N	Total Direct Non-R	teimbursable (Tie to 54E)	6,099	(Anti-France of Non-Point	-bl- Fire-ser sur- Fliell
5SDC			1PS				llocated Non-Reimb. (54E+55E)		(Any Excess of Non-Reimburs	
			2PS				bursable Exp. Revenue Offsets		Revenue Offsets is subject to	
Com	Of MA Surplus Rev. Retention Share		3PS			Capital Budget Re			program is purchased by the	
comm.	or ma ourplus nev. Retention onare		งคง						recognized as a liability on the	Financial Statements.)
	PDED 4 DED 40447-11-5				12N	Lxcess of Non-Rei	imbursable Expense Over Offset	ts 1,491	-	
	PREPARER COMMENTS:									

	ORGANIZATION: Southeastern Massac	husetts Veterans Housin	g program, Inc.	PROGRAM SU	PPLEMENTA	L INFO	RMATION SC	CHEDULE B - Unau	dited	FY END:	9/30/2017	FEIN: 111190035
	UFR Program Number: 6	Program Name:	Veterans Transition F	Program	Description:		Homeless Vete	erans Shelter			Assistance #: 14.2	31 в
	*Program Type: N/A	Program Address:			New Bedford	MA	02740	# Weeks operate	http://www.cfda.go ed during audit period (e.g., 52)			s/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in	contaxt with E.S. No		ber/Street)	(City)	(State)	(Zipcode)	ial variances or non-reimbu	reable evenences (e.g. In-	Cind donations) may be apprepriate	and dosirable
* Progra	am Type codes: 21 = SPED; 22 = HCFP/N	ledicaid Class Rate:	23 = Negotiated U	Jnit Rate: 24 = Negotiated A	ccomodations Rate:	25= Non-n	egotiated Accomo	dations Rate: 26 = Other No	n-negotiated Unit Rate: 2	7 = Cost Reiml	bursement: NA = Not	Applicable
REVEN			0S STAF	FING_# hours/yr = 1.00 FTE			Salary/Wage	EXPENSE - ACTUAL/PL	ANNED	FTE		Planned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.			irector (UFR Title 102)				1E Total Direct Progra				%
	Gov. In-Kind/Capital Budget			unction Manager (UFR Title 1				2E Chief Executive Offi				
	Private IN-Kind	598		ram Director (UFR Title 103)				3E Chief Financial Office		0.04	2,743	
	Total Contribution and In-Kind	598	4S Supervising	g Professional (UFR Title 104	1)			4E Accting/Clerical Sup		0.09	3,656	
	Mass Gov. Grant			& Psychiatrist (UFR Title 105	& 121)			5E Admin Maint/House 6E Total Admin Emplo			6.399	
	Other Grant (exclud. Fed.Direct) Total Grants			Asst. (UFR Title 106) , N.P., Psych N.,N.A., R.N N	4A /Title 107)			7E Commerical product		0.13	6,399	
	Dept. of Mental Health (DMH)			Masters (UFR Title 108)	MA (Title 107)			8E Total FTE/Salary/W		0.13	6.399	
	Dept. of Mental Fleath (DMF) Dept. of Developmental Services(DDS/DMI	R)	9S L.P.N. (UFF					9E Payroll Taxes 150	ruges	0.13	565	
	Dept. of Public Health (DPH)			t (UFR Title 110)				10E Fringe Benefits 151		_	301	
	Dept.of Children and Families (DCF/DSS)			nal Therapist (UFR Title 111)				11E Accrual Adjustments	3			
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Th	herapist (UFR Title 112)				12E Total Employee Co	mpensation & Rel. Exp.	_	7,265	%
	Dept. of Youth Services (DYS)		13S Speech / La	ang. Pathol., Audiologist (UF)	R Title 113)			13E Facility and Prog. Ed	quip.Expenses 301,390	_		
	Health Care Fin & Policy (HCF)-Contract			Nutritionist (UFR Title 114)				14E Facility & Prog. Equi	ip. Depreciation 301		1,613	
	Health Care Fin & Policy (HCF)-UCP			cation Teacher (UFR Title 11	5)			15E Facility Operation/M		_	4,783	
	MA. Comm. For the Blind (MCB) MA. Comm. for Deaf & H H (MCD)		16S Teacher (U	JFR 1 itle 116) Director (UFR Title 117)				16E Facility General Liab 17E Total Occupancy	oility Insurance 390	_	942 7.338	9/
	MA. Rehabilitation Commission (MRC)			Jirector (UFR Title 117) ∟ead Teacher (UFR Title 118	`			18E Direct Care Consult	ant 201	_	1,338	
	MA. Off. for Refugees & Immigr.(ORI)			reacher (UFR Title 119))			19E Temporary Help 202		_		
	Dept. of Early Educ. & Care (EEC)-Contract	et		Asst. Teacher / Aide (UFR Tit	le 120)			20E Clients and Caregive		_		
	Dept.of Early Educ. & Care (EEC)-Vouche			st - Doctorate (UFR Title 122				21E Subcontracted Direct		_	_	
	Dept of Correction (DOC)			ormerly Psych.Masters)(UFR				22E Staff Training 204		_		
23R	Dept. of Elementary & Secondary Educ. (D	OOE)	23S Social Worl	ker - L.I.C.S.W. (UFR Title 1:	24)			23E Staff Mileage / Trave	el 205	_	160	
	Parole Board (PAR)			ker - L.C.S.W., L.S.W (UFR	Title 125 & 126)			24E Meals 207		_	280	
	Veteran's Services (VET)			Counselor (UFR Title 127)				25E Client Transportation		_	3,389	
	Ex. Off. of Elder Affairs (ELD)			Rehab. Counselor (UFR Title				26E Vehicle Expenses 2		_	110	
	Div.of Housing & Community Develop(OCI POS Subcontract	D)		&/or Drug Abuse Counselor	(UFR Title 129)			27E Vehicle Depreciation		_	231	
	Other Mass. State Agency POS		28S Counselor ((UFR Title 130) ker / Manager - Masters (UFF	Title 121\			28E Incidental Medical /N 29E Client Personal Allo		_		
	Mass State Agency Non - POS			ker / Manager (UFR Title 132)				30E Provision Material G		_		
	Mass. Local Govt/Quasi-Govt. Entities			e / Prog. Staff Superv. (UFR				31E Direct Client Wages		_		
	Non-Mass. State/Local Government			e / Prog. Staff III (UFR Title 1				32E Other Commercial F		_		
	Direct Federal Grants/Contracts			e / Prog. Staff II (UFR Title 13				33E Program Supplies &		_	465	
34R	Medicaid - Direct Payments			e / Prog. Staff I (UFR Title 136				34E Non Charitable Expe	enses	_		
	Medicaid - MBHP Subcontract			etarial / Clerical Staff (UFR T				35E Other Expense		_	408	
	Medicare			ice, House/Groundskeeping,				36E Total Other Progra	m Expense	_	5,043	%
	Mass. Govt. Client Stipends			e / Driver Staff (UFR Title 138					ees & Other Admin. Exp.	410	952	
	Client Resources	64,915		Overtime, Shift Differential a	and Relief	XXXXXX			am Office Equip.410,390	_		
	Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		395 Total Direc	ct Program Staff = 1E				44E Office Equipment De 48E Program Support 21		_	3,972	
	Private Client Fees (excluding 3rd Pty)			SERVI	CE STATISTICS			49E Professional Insurar		_	3,912	
	Private Client 3rd Pty/other offsets		1SS Ent	ter defined unit of service:	OL OTATIONIO			50E Working Capital Inte		_	925	
	Total Assistance and Fees	64,915	288	Enter total unit capacity:				51E Total Direct Admin		_	5,852	%
	Federated Fundraising						# service units	52E Admin (M&G) Report		_	1,848	%
	Commercial Activities					Clients	delivered	53E Total Reimbursabl			27,346	%
	Non-Charitable Revenue		3SS		sponsored clients:				Non-Reimbursable Expe		598	%
	Investment Revenue		4SS OSD's Prog	gram Privately	sponsored clients:				ed Non-Reimbursable Ex	pense	27.011	
	Other Revenue Allocated Admin (M&G) Revenue		5SS Performand 6SS Internet filin	ce Report (D-1	Free Care clients: Total:			56E TOTAL EXPENSE 57E TOTAL REVENUE:	- E2D	_	27,944 65,513	
	Released Net Assets-Program		700 Internet filin	ng system) I for FY '08 filings.	i otai.			58E OPERATING RESU		_	37,569	
	Released Net Assets-Flogram Released Net Assets-Equipment		733 suspended	HOLFT OF HILITYS.				CRE Preliminary Calculat		Rev *		ject to OSD adjustment)
	Released Net Assets-Time		MASSA	ACHUSETTS CONTRACT IN	NEORMATION		NON-REIMBURS	ABLE EXPENSE DETAIL	ion or cost reinib. Exces	Description	(300)	jeet to GOD adjustment)
	Total Revenue = 57E	65,513		Contract ID -11 Character				Compensation & Related Ex	o.			
			1C				Direct Occupancy					
	SUBCONTRACTED DIRECT CARE		2C	-		X 3N	Direct Other Progr	am/Operating	598	donated food		
	Subcontractor Name FEIN	Expense Amt.	3C				Direct Subcontract					
1SDC			4C				Direct Administrati					
2SDC			5C	OS SUBCONTRACT INFORM	-ATION		Direct Other Exper					
3SDC 4SDC			State Dept		MATION Payor's FEIN		Direct Depreciation	n Reimbursable (Tie to 54E)	508			
5SDC			1PS	rayui Naille	- ayor 5 i LIN			llocated Non-Reimb. (54E+5	070			Expense over Eligible
3350			2PS					bursable Exp. Revenue Offs			sets is subject to reco	
Comm	Of MA Surplus Rev. Retention Share		3PS		· 			venue Adjustment	DELO			monwealth and must be
				-) -				imbursable Expense Over C	Offsets	recognized as	s a liability on the Fina	ancial Statements.)
	PREPARER COMMENTS:							F				

	ORGANIZATION: Southeastern Massac	husetts Veterans Housi	ng program, Inc.	OGRAM SUPPLEMENTA	L INFO	RMATION S	CHEDULE B - Unaudit	ted FY	END: 9/30/2017	FEIN: 111190035
	UFR Program Number: 01-W	Program Name:	Veterans Graduate House	Description:		Veterans Trans	sitional Housing	Catalog of Federal D http://www.cfda.gov/de	omestic Assistance #: 6	4.024 в
	*Program Type: N/A	Program Address:	See Supplemental Schedule (Number/Street)	New Bedford (City)	MA (State)	02740 (Zipcode)	# Weeks operated du	uring audit period (e.g., 52): 52		ours/week (e.g., 40): 40.00
	Readers: This schedule should be read in		otes and all other UFR informa	tion. In many instances the presence	e of signific	ant planned to act				
	am Type codes: 21 = SPED; 22 = HCFP/N	ledicaid Class Rate:								
REVEN	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,813		rs/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLAN 1E Total Direct Program 9		TE Actual	Planned % Var
	Gov. In-Kind/Capital Budget	1,013	2S Program Function Man				2E Chief Executive Officer	Stail - 353	0.06 3,837	
3R		1.059	3S Asst. Program Director				3E Chief Financial Officer		0.06 3,555	
4R	Total Contribution and In-Kind	2,872	4S Supervising Profession	al (UFR Title 104)			4E Accting/Clerical Support	t	0.11 4,738	
	Mass Gov. Grant		5S Physician & Psychiatris				5E Admin Maint/House-Grr			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR T				6E Total Admin Employee		0.23 12,130	
7R 8R	Total Grants Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych 8S R.N Non Masters (UF	N.,N.A., R.N MA (Title 107)			7E Commerical products & 8E Total FTE/Salary/Wage		0.96 40,375	
9R	Dept. of Mental Health (DMH) Dept.of Developmental Services(DDS/DMI	D)	9S L.P.N. (UFR Title 109)	R Title 108)		· 	9E Payroll Taxes 150	es	0.96 40,375 3,552	
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title	110)			10E Fringe Benefits 151		1,896	
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist				11E Accrual Adjustments		- 1,070	
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UF)				12E Total Employee Comp		45,823	%
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol.	Audiologist (UFR Title 113)			13E Facility and Prog. Equip			
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (I				14E Facility & Prog. Equip. D		6,204	
15R 16R	Health Care Fin & Policy (HCF)-UCP MA. Comm. For the Blind (MCB)		15S Spec. Education Teach 16S Teacher (UFR Title 116				15E Facility Operation/Maint 16E Facility General Liability		12,754 2,513	
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFF			· 	17E Total Occupancy	insurance 390	21,471	0/_
18R	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teache			. —	18E Direct Care Consultant	201	21,471	
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UF)			• •	19E Temporary Help 202			
20R	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teache				20E Clients and Caregivers			
21R	Dept.of Early Educ. & Care (EEC)-Vouche	r	21S Psychologist - Doctorat				21E Subcontracted Direct Ca	are 206		
22R	Dept of Correction (DOC)) (F)	22S Clinician-(formerly Psyc				22E Staff Training 204	25		
23R 24R	Dept. of Elementary & Secondary Educ. (Departed Board (PAR)	DOE)	23S Social Worker - L.I.C.S	V., L.S.W (UFR Title 125 & 126)			23E Staff Mileage / Travel 20 24E Meals 207	05	283 496	
25R			25S Licensed Counselor (U			. ———	25E Client Transportation 20	18	1,676	
26R	Ex. Off. of Elder Affairs (ELD)	_	26S Cert. Voc. Rehab. Cour				26E Vehicle Expenses 208		195	
27R	Div.of Housing & Community Develop(OCI	D)	27S Cert. Alch. &/or Drug Al	ouse Counselor (UFR Title 129)			27E Vehicle Depreciation 20		409	
28R			28S Counselor (UFR Title 1				28E Incidental Medical /Med			
29R	Other Mass. State Agency POS		29S Case Worker / Manage	r - Masters (UFR Title 131)			29E Client Personal Allowan	ices 211		
30R 31R	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities		30S Case Worker / Manage 31S Direct Care / Prog. Stat		0.40	13,973	30E Provision Material Good 31E Direct Client Wages 214			
31R	Non-Mass. State/Local Government		32S Direct Care / Prog. Stat	f III (LIER Title 134)			32E Other Commercial Prod			
33R	Direct Federal Grants/Contracts	80,442	33S Direct Care / Prog. Stat	f II (UFR Title 135)			33E Program Supplies & Ma		822	
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staf	f I (UFR Title 136)			34E Non Charitable Expense			
35R	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Cleri				35E Other Expense		721	
36R	Medicare		36S Maintainence, House/G		0.33	14,272		Expense	4,602	%
37R 38R	Mass. Govt. Client Stipends Client Resources	3,614	37S Direct Care / Driver Sta 38S Direct Care Overtime, S		XXXXXX	. ———	42E Other Professional Fees 43E Leased Office/Program	s & Other Admin. Exp. 410	1,684	
39R	Mass. spon.client SF/3rd Pty offsets	3,014	39S Total Direct Program		0.73	28,245			12	
40R	Other Publicly sponsored client offsets		oso rotal bilect i rogitalii	Stan - 12	0.73	20,243	48E Program Support 216	Sciation 4 to	2,739	
41R	Private Client Fees (excluding 3rd Pty)			SERVICE STATISTICS			49E Professional Insurance			
42R	Private Client 3rd Pty/other offsets			unit of service:			50E Working Capital Interes		2,495	
43R		84,056	2SS Enter total	l unit capacity:			51E Total Direct Administr		6,930	%
44R 45R	Federated Fundraising Commercial Activities					# service units delivered	52E Admin (M&G) Reporting 53E Total Reimbursable Ex		5,714 84,540	%
45R 46R			388	Publicly sponsored clients:	Cilents	uelivereu	53E Total Reimbursable Ex		4,694	
47R			4SS OSD's Program	Privately sponsored clients:			55E Allocation of State/Fed I			
48R	Other Revenue		5SS Performance Report (D	-1 Free Care clients:			56E TOTAL EXPENSE	•	89,234	<u></u> %
49R			6SS Internet filing system)	Total:			57E TOTAL REVENUE = 53		86,928	%
50R	Released Net Assets-Program		7SS suspended for FY '08 fi	lings.			58E OPERATING RESULTS		(2,306)	
51R	Released Net Assets-Equipment		***************************************			NON DEMONDO	CRE Preliminary Calculation			subject to OSD adjustment)
52R	Released Net Assets-Time Total Revenue = 57E	86.928		S CONTRACT INFORMATION ID -11 Characters MMARS Code			SABLE EXPENSE DETAIL Compensation & Related Exp.	Des	cription	
33K	Total Reveilue – 57E	00,920	1C Contract	ID-11 Characters MIMARS Code		Direct Occupancy				
I	SUBCONTRACTED DIRECT CARE	EXPENSE DETAIL			X 3N	Direct Occupancy	ram/Operating	1,059 don	ated food	
I	Subcontractor Name FEIN	Expense Amt.	3C		X 4N	Direct Subcontrac	ct Expense			
1SDC			4C			Direct Administrat				
2SDC 3SDC			5C BOS SUBCON	TRACT INFORMATION		Direct Other Expe		3,635 Bad	Debt	
4SDC				yor Name Payor's FEIN			Reimbursable (Tie to 54E)	4,694		
5SDC			1PS	, and a street			Allocated Non-Reimb. (54E+55E)	(Any	Excess of Non-Reimbursa	
3020			2PS				nbursable Exp. Revenue Offsets	Rev	enue Offsets is subject to re	
Comm	Of MA Surplus Rev. Retention Share		3PS		11N	Capital Budget Re	evenue Adjustment	prog	gram is purchased by the Co gnized as a liability on the I	ommonwealth and must be
	•				12N	Excess of Non-Re	eimbursable Expense Over Offse	ets 1,822	-gca as a nability on the i	
	PREPARER COMMENTS:									

	ORGANIZATION: Southeastern Massach	nusetts Veterans Housing	g program, Inc. PROGRAM S	UPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unaudite	ed FY	END: 9/30/2017	FEIN: 111190035
ι	JFR Program Number: 7	Program Name:	SSVF	Description:		Supportive Services to	veteran Families		Domestic Assistance #: 64.03	3в
	*Program Type: N/A F	Program Address:	20 Willis Street (Number/Street)	New Bedford (City)	MA (State)	02740 (Zipcode)	# Weeks operated duri	http://www.cfda.gov/de ing audit period (e.g., 52):52	2.00 # operating hours/	/week (e.g., 40): 40.00
Note to	Poadors: This schedule should be read in	context with E.S. No	(Number/Street) htes and all other UFR information. In many in			(Zipcode) ant planned to actus	al variances or non-reimbursable	a evnences (e.a. In-Kind	donations) may be appropriate	and desirable
			23 = Negotiated Unit Rate; 24 = Negotiated							
REVEN		culcula Olass Rate,	0S STAFFING # hours/yr = 1.00 F		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANN			Planned % Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	22.616	1S Program Director (UFR Title 102)	2000		Galai y/ Wage	1E Total Direct Program St		2.97 140.176	70 Vai
		22,010	2S Program Function Manager (UFR Title	101)			2E Chief Executive Officer		0.14 9,284	
	Gov. In-Kind/Capital Budget	4.005								
	Private IN-Kind	4,005	3S Asst. Program Director (UFR Title 103				3E Chief Financial Officer	_	0.14 8,602	
	Total Contribution and In-Kind	26,621	4S Supervising Professional (UFR Title 10				4E Accting/Clerical Support		0.27 11,464	
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 10	05 & 121)			5E Admin Maint/House-Grnd	skeeping		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee		0.55 29,350	
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N	MA (Title 107)			7E Commerical products & S	vs/Mkting		
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	<u></u>	3.52 169,526	
9R	Dept.of Developmental Services(DDS/DMF	(8)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		14,907	
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		7,962	
11R	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments			
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compe	nsation & Rel. Exp.	192,395	%
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (U	FR Title 113)			13E Facility and Prog. Equip.E	Expenses 301,390		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. De	epreciation 301		
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 1	15)			15E Facility Operation/Maint./I	Furn.390	4,783	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	,			16E Facility General Liability In		942	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		5,725	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 11	8)			18E Direct Care Consultant 20	ກ 1	0,720	
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	٠,			19E Temporary Help 202	**		
	Dept.of Early Educ. & Care (EEC)-Contract	. ——	20S Day Care Asst. Teacher / Aide (UFR T	"itle 120\			20E Clients and Caregivers R	eimh /Stinends 203		
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 12				21E Subcontracted Direct Car			
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UF				22E Staff Training 204	C 200		
	Dept. of Elementary & Secondary Educ. (D	OE)	23S Social Worker - L.I.C.S.W. (UFR Title				23E Staff Mileage / Travel 205	=	1,072	
	Parole Board (PAR)	<u> </u>	24S Social Worker - L.C.S.W., L.S.W (UFF				24E Meals 207	•	2,598	
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	(1180 120 d 120)			25E Client Transportation 208	,	2,370	
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 127)	lo 128)			26E Vehicle Expenses 208			
	Div.of Housing & Community Develop(OCE		27S Cert. Alch. &/or Drug Abuse Counselo				27E Vehicle Depreciation 208			
	POS Subcontract	" <u> </u>	28S Counselor (UFR Title 130)	1 (OF IX TIME 123)			28E Incidental Medical /Medic			
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UF	D Title 121)			29E Client Personal Allowance			
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 13		2.97	140,176	30E Provision Material Goods			
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR		2.91	140,170	31E Direct Client Wages 214			
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title				32E Other Commercial Prod.			
	Direct Federal Grants/Contracts	203,402	33S Direct Care / Prog. Staff II (UFR Title 1				33E Program Supplies & Mate		4,308	
	Medicaid - Direct Payments	203,402	34S Direct Care / Prog. Staff I (UFR Title 1				34E Non Charitable Expenses		4,306	
	Medicaid - Direct Payments Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR				35E Other Expense	•	2.727	
	Medicare		36S Maintainence, House/Groundskeeping				36E Total Other Program Ex		10,705	0/
			37S Direct Care / Driver Staff (UFR Title 13							
	Mass. Govt. Client Stipends				XXXXXX		42E Other Professional Fees 43E Leased Office/Program C		6,368	
	Client Resources Mass. spon.client SF/3rd Pty offsets		38S Direct Care Overtime, Shift Differential 39S Total Direct Program Staff = 1E	and Relief	2.97	140,176	44E Office Equipment Deprec			
	Other Publicly sponsored client offsets		393 Total Direct Program Stall - 12		2.91	140,170	48E Program Support 216	iation 410		
	Private Client Fees (excluding 3rd Pty)		CEDY	ICE STATISTICS			49E Professional Insurance 4	10		
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service				50E Working Capital Interest		901	
	Total Assistance and Fees	203,402	2SS Enter defined unit of service				51E Total Direct Administrat		7,269	0/
	Federated Fundraising	203,402	200 Enter total unit capacity	•	Undur #	# service units	52E Admin (M&G) Reporting (15.665	
	Commercial Activities					delivered	53E Total Reimbursable Exp		231,759	
	Non-Charitable Revenue		3SS Public	ly sponsored clients:	Olicita	delivered	54E Direct State/Federal Non-		4,005	
	Investment Revenue			ly sponsored clients:			55E Allocation of State/Fed No			
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE	311-1 Cilliburgable Experior	235,764	
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:			57E TOTAL REVENUE = 53R	2	230,023	
	Released Net Assets-Program		7SS suspended for FY '08 filings.	· otan			58E OPERATING RESULTS		(5,741)	~
51D	Released Net Assets-Frogram Released Net Assets-Equipment		roo suspended for till oo fillings.				CRE Preliminary Calculation of			ect to OSD adjustment)
51IX	Released Net Assets-Time		MASSACHUSETTS CONTRACT	INFORMATION		NON DEIMBLIDSA	BLE EXPENSE DETAIL		scription	sci to OSD adjustillerit)
	Total Revenue = 57E	230,023	Dept Contract ID -11 Charact		1N	Direct Employee Co	ompensation & Related Exp.	Des	cription	
3311	Total Nevellue - 37 L	230,023	1C Contract ID - 11 Charact	els WIWARS Code		Direct Occupancy	ompensation & Related Exp.			
	SUBCONTRACTED DIRECT CARE I	XPENSE DETAIL	2C			Direct Other Progra	am/Operating	4.005 dona	nated food	
		Expense Amt.	3C			Direct Subcontract		4,000 0011	ated 1000	
1SDC	T LIN	-Apende Allit.	4C			Direct Administrativ				
2SDC		- ——	5C			Direct Other Expen				
3SDC	;	- ——	POS SUBCONTRACT INFOR	RMATION		Direct Depreciation				
4SDC	;	- ——	State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)	4,005		
5SDC		- ——	1PS				ocated Non-Reimb. (54E+55E)	4 00E (An)	y Excess of Non-Reimbursable	
		· 	2PS				oursable Exp. Revenue Offsets	Rev	venue Offsets is subject to recou	
Comm	Of MA Surplus Rev. Retention Share		3PS			Capital Budget Rev		Piog	gram is purchased by the Comn	
_ 0	· ourplus rior. Netention onale		J. J				mbursable Expense Over Offset	reco	ognized as a liability on the Fina	nciai Statements.)
	PREPARER COMMENTS:									

	ORGANIZATION: Southeastern Massac	husetts Veterans Housi	g program, Inc. PRO	OGRAM SUPPLEMENTA	L INFORMATION S	CHEDULE B - Unaudited	FY END: 9/30/2017 FEII	N: 111190035
	UFR Program Number: 8	Program Name:	Permanent Supportive Housing	Description:			ederal Domestic Assistance #:	В
	*Program Type: N/A	Program Address:	See Supplemental Schedule	New Bedford (City)	MA 02740 (State) (Zipcode)	# Weeks operated during audit period (e.g.	a.gov/default.htm ,52):52.00	, 40): <u>40.00</u>
Note to	Readers: This schedule should be read in	context with F.S. N	(Number/Street) otes and all other UFR information			tual variances or non-reimbursable expenses (e.g.,	In-Kind donations) may be appropriate and desi	able.
						odations Rate; 26 = Other Non-negotiated Unit Rate		
REVEN				rs/yr = 1.00 FTE:	FTE Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR			1E Total Direct Program Staff = 39S		%
	Gov. In-Kind/Capital Budget		2S Program Function Mana			2E Chief Executive Officer	0.08 6,565	
	Private IN-Kind		3S Asst. Program Director			3E Chief Financial Officer	0.08 6,083	
	Total Contribution and In-Kind		4S Supervising Professiona	I (UFR Title 104)		4E Accting/Clerical Support	0.18 8,107	
	Mass Gov. Grant		5S Physician & Psychiatrist			5E Admin Maint/House-Grndskeeping		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Ti	ile 106)		6E Total Admin Employee	0.34 20,755	
	Total Grants Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych 8S R.N Non Masters (UF	N.,N.A., R.N MA (Title 107)		7E Commerical products & Svs/Mkting	0.34 20.755	
	Dept. of Mental Health (DMH) Dept.of Developmental Services(DDS/DMI		9S L.P.N. (UFR Title 109)	R Title 108)		8E Total FTE/Salary/Wages 9E Payroll Taxes 150	0.34 20,755 1.808	
	Dept. of Public Health (DPH)	<u> </u>	10S Pharmacist (UFR Title 109)	10)		10E Fringe Benefits 151	975	
	Dept. of Public Health (DPH) Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist			11E Accrual Adjustments	9/3	
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFF			12E Total Employee Compensation & Rel. E	Exp. 23,538	9/.
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol.,			13E Facility and Prog. Equip.Expenses 301,39		^
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (U			14E Facility & Prog. Equip. Depreciation 301		
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher			15E Facility Operation/Maint./Furn.390	20,725	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116			16E Facility General Liability Insurance 390	4,084	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR			17E Total Occupancy	24,809	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher			18E Direct Care Consultant 201		
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFF			19E Temporary Help 202		
	Dept.of Early Educ. & Care (EEC)-Contra	ot	20S Day Care Asst. Teacher			20E Clients and Caregivers Reimb./Stipends 2	03	
21R	Dept.of Early Educ. & Care (EEC)-Vouche		21S Psychologist - Doctorate			21E Subcontracted Direct Care 206		
	Dept of Correction (DOC)		22S Clinician-(formerly Psyc			22E Staff Training 204		
	Dept. of Elementary & Secondary Educ. (D	OE)	23S Social Worker - L.I.C.S.			23E Staff Mileage / Travel 205		
	Parole Board (PAR)			1., L.S.W (UFR Title 125 & 126)		24E Meals 207	<u> </u>	
	Veteran's Services (VET)		25S Licensed Counselor (UF			_ 25E Client Transportation 208		
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Coun			_ 26E Vehicle Expenses 208		
	Div.of Housing & Community Develop(OCI	O)		use Counselor (UFR Title 129)		27E Vehicle Depreciation 208		
	POS Subcontract		28S Counselor (UFR Title 13			28E Incidental Medical /Medicine/Pharmacy 20		
	Other Mass. State Agency POS		29S Case Worker / Manager			29E Client Personal Allowances 211		
	Mass State Agency Non - POS		30S Case Worker / Manager			30E Provision Material Goods/Svs./Benefits 21	2	
	Mass. Local Govt/Quasi-Govt. Entities	18,268		Superv. (UFR Title 133)		31E Direct Client Wages 214		
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff	III (UFR Title 134)		32E Other Commercial Prod. & Svs. 214		
	Direct Federal Grants/Contracts Medicaid - Direct Payments		33S Direct Care / Prog. Staff 34S Direct Care / Prog. Staff	I (UFR Title 135)		33E Program Supplies & Materials 215 34E Non Charitable Expenses		
34K	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Cleric	I (UFR Title 136)		35E Other Expense		
	Medicare		36S Maintainence, House/Gi			36E Total Other Program Expense		%
	Mass. Govt. Client Stipends	-	37S Direct Care / Driver Staf			42E Other Professional Fees & Other Admin. B	-xn 410	
	Client Resources	60,482	38S Direct Care Overtime, S		XXXXXX	43E Leased Office/Program Office Equip.410,3		
	Mass, spon,client SF/3rd Ptv offsets		39S Total Direct Program S			44E Office Equipment Depreciation 410		
40R	Other Publicly sponsored client offsets					48E Program Support 216		
41R	Private Client Fees (excluding 3rd Pty)			SERVICE STATISTICS		49E Professional Insurance 410		
42R	Private Client 3rd Pty/other offsets		1SS Enter defined u	nit of service:		50E Working Capital Interest 410	3,905	
	Total Assistance and Fees	78,750	2SS Enter total	unit capacity:		51E Total Direct Administrative Expense	3,905	%
	Federated Fundraising				Undup # # service units			%
	Commercial Activities		1		Clients delivered	53E Total Reimbursable Expense	56,040	%
	Non-Charitable Revenue		3SS	Publicly sponsored clients:		54E Direct State/Federal Non-Reimbursable E		%
	Investment Revenue		4SS OSD's Program	Privately sponsored clients:		55E Allocation of State/Fed Non-Reimbursable		
	Other Revenue	166	5SS Performance Report (D-	1 Free Care clients:		56E TOTAL EXPENSE 57E TOTAL REVENUE = 53R	56,040 78,916	
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:		58E OPERATING RESULTS		%
	Released Net Assets-Program		7SS suspended for FY '08 fill	ngs.			22,876 \$ -	-
	Released Net Assets-Equipment		MACCACHUCETTO	CONTRACT INFORMATION	NON DEIMBURG	CRE Preliminary Calculation of Cost Reimb. Ex		D adjustment)
	Released Net Assets-Time Total Revenue = 57E	78,916		CONTRACT INFORMATION D -11 Characters MMARS Code		SABLE EXPENSE DETAIL Compensation & Related Exp.	Description	
SSR	I otal Revenue = 5/E	/8,910	1C. Contract	D-11 Characters MMARS Code	X 2N Direct Occupancy		_	
	SUBCONTRACTED DIRECT CARE	EXPENSE DETAIL	2C		X 3N Direct Occupancy		_	
	Subcontractor Name FEIN	Expense Amt.		 -	X 4N Direct Subcontract		_ .	
1SDC	TEM		4C		X 5N Direct Administra			
2SDC			5C		X 6N Direct Other Expe			
3SDC		-	POS SUBCON	TRACT INFORMATION	7N Direct Depreciation		_	
4SDC			State Dept Pay	or Name Payor's FEIN	8N Total Direct Non-	Reimbursable (Tie to 54E)		
5SDC	·		1PS		9N Total Direct and A	Allocated Non-Reimb. (54E+55E)	(Any Excess of Non-Reimbursable Expense Devenue Officets is subject to recomment to	
	·		2PS			nbursable Exp. Revenue Offsets 16	Revenue Offsets is subject to recoupment v program is purchased by the Commonwealt	
Comm.	Of MA Surplus Rev. Retention Share		3PS		11N Capital Budget R	evenue Adjustment	recognized as a liability on the Cinemaial Cta	
l			<u> </u>		12N Excess of Non-R	eimbursable Expense Over Offsets (16	6)	
	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

Board of Directors of Southeastern Mass Veterans Housing Program, Inc. New Bedford, Massachusetts

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 Southeastern Mass Veterans Housing Program, Inc., which comprise the statement of financial position as of September 30, 2017, and the related statements of activities, statements of 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 January 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeastern Mass Veterans Housing Program, 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 Southeastern Mass Veterans Housing Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southeastern Mass Veterans Housing Program, 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Board of Directors of Southeastern Mass Veterans Housing Program, Inc.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies identified as item 2008-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southeastern Mass Veterans Housing Program, Inc.'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*.

Southeastern Mass Veterans Housing Program, Inc.'s Response to Findings

Southeastern Mass Veterans Housing Program, Inc.'s response to the findings identified in our audit are described in the accompanying schedule of findings and responses. Southeastern Mass Veterans Housing Program, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Clifton Larson Allen LLP

New Bedford, Massachusetts January 30, 2018

SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. SCHEDULE OF FINDINGS AND RESPONSES YEAR ENDED SEPTEMBER 30, 2017

Section I – Summary of Auditors' Results

Financial Statements

1.	Type of auditor's report issued:	Unmodified	
2.	Internal Control Over Financial Reporting:		
	Material weakness(es) identified?	yes	Xnone reported
	 Significant deficiencies identified that are not considered to be material weakness(es)? 	X_yes	no
3.	Noncompliance material to financial statements noted?	yes	Xno

Federal Awards

Uniform Guidance not applicable.

SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED SEPTEMBER 30, 2017

Section II - Financial Statement Findings

CURRENT YEAR

See 2008-002 below

PRIOR YEAR

2008-002

Segregation of Duties

Condition: Recording of receipts and bank deposit procedures are not segregated in the Business Office.

Criteria: Internal controls should be in place that segregate these duties to provide reasonable assurance that receipts are recorded and deposited appropriately.

Effect: Because of the absence of segregation of duties, misstatements may occur during the recording and deposit process.

Cause of Condition: Procedures for segregation of duties in the Accounting Manual are not consistently being followed by the Business Office.

Recommendation: Procedures should be implemented requiring the segregation of duties in the Business Office.

Management Response: Segregation of duties are followed whenever practical in the Business Office.

Because of the scheduled hours, sometimes only one person is in the office when receipts are received. The procedures in effect are that a signed receipt is always given for all cash or checks paid in person. A cash receipts journal is maintained, plus a client ledger card is maintained, and the bank deposit must agree with the cash receipts journal.

The vast majority of funds received are direct deposited in the corporate bank account. Of the remaining funds, most are checks – city, private, and client – and there are some cash payments.

We believe there are sufficient overlapping procedures in place to prevent misstatements.

SOUTHEASTERN MASS VETERANS HOUSING PROGRAM, INC. SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED) YEAR ENDED SEPTEMBER 30, 2017

Section III – Federal Award Findings and Responses

Not applicable