



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Uniform Financial Statements

June 30, 2018



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Index

June 30, 2018

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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Partners for Youth with Disabilities, Inc. (a nonprofit organization), (the Organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplemental and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Supplemental Information Required by the Operational Services Division including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule and Scheduled C - UFR Addendum, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we do not express an opinion or provide assurance on it.

Report on Summarized Comparative Information

We have previously audited the Organization's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 11, 2017. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report date January 17, 2019, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Braintree, Massachusetts
January 17, 2019



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Partners for Youth with Disabilities, Inc. (a nonprofit organization), (the Organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 17, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Braintree, Massachusetts
January 17, 2019



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

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

Report on Compliance for the Major Federal Program

We have audited Partners for Youth with Disabilities, Inc.'s (a nonprofit organization) (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2018. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Organization's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

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



Braintree, Massachusetts
January 17, 2019

ORGANIZATION : Partners for Youth with Disabilities, Inc.

FEIN: 222627798

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

6/30/2018

WITH COMPARATIVE TOTALS AS OF

6/30/2017

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	414,319				414,319	379,859
2 Accounts Receivable, Program Services	175,127				175,127	242,739
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	175,127				175,127	242,739
5 Contributions Receivable	183,600				183,600	119,300
6 Notes Receivable						
7 Prepaid Expenses	23,705				23,705	21,365
8 Other Accounts Receivable						
9 Other Current Assets						
10 Short-Term Investments						
11 TOTAL CURRENT ASSETS	796,751				796,751	763,263
12 Land, Buildings, and Equipment		18,680			18,680	14,139
13 Accumulated Depreciation		(6,086)			(6,086)	(12,239)
14 Net Land, Buildings and Equipment		12,594			12,594	1,900
15 Long-Term Investments						
16 Other Assets	37,923				37,923	133,325
17 Due From Other Funds						
18 TOTAL ASSETS	834,674	12,594			847,268	898,488
LIABILITIES AND NET ASSETS						
19 Accounts Payable	58,080				58,080	16,214
20 Subcontract Payable						
21 Accrued Expenses	109,098				109,098	112,396
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue						
25 Other Current Liabilities						
26 TOTAL CURRENT LIABILITIES	167,178				167,178	128,610
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	167,178				167,178	128,610
NET ASSETS						
31 Unrestricted	441,529	12,594			454,123	485,243
32 Temporarily Restricted	225,967				225,967	284,635
33 Permanently Restricted						
34 TOTAL NET ASSETS	667,496	12,594			680,090	769,878
35 TOTAL LIABILITIES AND NET ASSETS	834,674	12,594			847,268	898,488

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth with Disabilities, Inc.

FEIN: 222627798

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

6/30/2018

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

6/30/2017

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	302,177	337,975		640,152	895,921
2 In-Kind Contributions	50,484			50,484	11,758
3 Grants					
4 Program Service Fees	1,187,788			1,187,788	861,404
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	1,192			1,192	361
7 Revenue from Commercial Products & Services					
8 Other	2,114			2,114	
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	261,500	(261,500)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	135,143	(135,143)			
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,940,398	(58,668)		1,881,730	1,769,444
EXPENSES AND LOSSES					
14 Administration (Management & General)	227,303			227,303	190,168
15 Fundraising	179,598			179,598	149,248
16 Total Program Services	1,564,617			1,564,617	1,096,307
17 TOTAL EXPENSES	1,971,518			1,971,518	1,435,723
18 Losses					
19 TOTAL EXPENSES AND LOSSES	1,971,518			1,971,518	1,435,723
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	(31,120)	(58,668)		(89,788)	333,721
25 NET ASSETS AT BEGINNING OF YEAR	485,243	284,635		769,878	436,157
26 NET ASSETS AT END OF YEAR	454,123	225,967		680,090	769,878

See Accompanying Notes to Financial Statements

ORGANIZATION : Partners for Youth with Disabilities, Inc

FEIN: 222627798

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2018

INDIRECT METHOD

		TOTAL
1	Cash Flows from Operating Activities:	
	Changes in Net Assets	(89,788)
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	2,187
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	67,612
5	Increase/Decrease in Prepaid Expenses	(2,340)
6	Increase/Decrease in Contributions Receivable	39,650
7	Increase/Decrease in Accounts Payable	41,866
8	Increase/Decrease in Accrued Expenses	(3,298)
9	Increase/Decrease in Deferred Revenue	
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	
14	Net Cash Provided by/(used in) Operating Activities	55,889
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(12,881)
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	(8,548)
21	Net Cash Provided by/(used in) Investing Activities	(21,429)
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth with Disabilities, Inc

FEIN: 222627798

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2018

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	34,460
32	Cash and Cash Equivalents at Beginning of Year	379,859
33	Cash and Cash Equivalents at End of Year	414,319

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	532
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Disposal of fully depreciated fixed assets	8,340
39		
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : Partners for Youth with Disabilities, Inc.

FEIN: 222627798

Statement of Functional Expenses for the Year Ended: 6/30/2018

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,270,224	174,635	134,157	961,432
2. Occupancy	131,043	11,349	8,090	111,604
3. Other Program / Operating Expense	246,485	11,469	19,331	215,685
4. Subcontract Expense	241,026			241,026
5. Direct Administrative Expense	80,553	29,532	17,793	33,228
6. Other Expenses				
7. Depreciation of Buildings and Equipment	2,187	318	227	1,642
8. TOTAL EXPENSES	1,971,518	227,303	179,598	1,564,617

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/18

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	3	4	5
1. Employee Compensation & Related Expenses	267,166	23,686	37,980	79,136	553,464
2. Occupancy	550	5,536		850	104,668
3. Other Program / Operating Expense	24,136	35,288	57	12,791	143,413
4. Subcontract Expense					241,026
5. Direct Administrative Expense	2,063	1,029	108	274	29,754
6. Other Expenses					
7. Depreciation of Buildings and Equipment					1,642
8. TOTAL EXPENSES	293,915	65,539	38,145	93,051	1,073,967

See Accompanying Notes to Financial Statements

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies

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

(a) Nature of Activities

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

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

The Organization continues to focus its efforts on offering high quality programming in a sustainable manner. During the year ended June 30, 2018, the Organization expanded its YEP career readiness program through an additional contract with the Massachusetts Rehabilitation Program and enhanced its on-line presence with an expanded career mentoring site, C3. Working with other coalition members, the Organization supports sustained advocacy for mentoring individuals with disability by hosting the National Disability Mentoring Coalition and establishing tiered memberships to support that work. The Organization's work and promise was recognized in the year ended June 30, 2018 when it was named a Social Innovator by the Social Innovation Forum.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Current programs include:

Mentoring Division:

Mentor Match Program - This core program of the Organization matches youth with disabilities with caring adults that serve as role models and mentors for the youth guiding them to achieve their personal, independent living and career goals. This program served a total of 133 youth in new or existing matches during the year.

National Center for Mentoring Youth with Disabilities - The National Center reaches non-profit organizations across the United States with customized training, technical assistance, and support to improve inclusion and engagement of people with disabilities. It also supports an inclusive on-line mentoring platform (C3) capable of hosting tailored e-mentoring programs. During the year ended June 30, 2018, the Organization's National Center provided training for 1,236 individuals in a wide range of organizations and hosted 124 mentors and mentees on the C3 platform.

Youth in Preparation for Independence Division:

Making Healthy Connections Program - This health promotion peer mentoring program brings together young adults with disabilities who are interested in learning how to lead active and healthy lifestyles. The goal of the program is to assist youth in transitioning to adulthood. The program also offers a support group for parents. During the year ended June 30, 2018, 28 youth were served.

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

Youth Leadership Forum (YLF) - YLF is for High School students with disabilities who want to develop self-advocacy and leadership skills, begin to plan career goals, and build a network of supports and friends. During the year ended June 30, 2018, the Organization hosted a combined 75 youth with disabilities for two sessions of YLF in July 2017 and June 2018.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(a) Nature of Activities - continued

Education and Training Division:

Young Entrepreneurs Program (YEP) - This program is an inclusive job-readiness program that addresses barriers to employment for youth and young adults with disabilities via a three-tiered curriculum of academic learning, real world experiences, and mentoring. During the year ended June 30, 2018, YEP expanded to include ongoing intern/job placement and job coaching for pre-employment transition aged youth served by the Massachusetts Rehabilitation Commission Boston offices. YEP served a total of 287 youth.

Access to Theatre Program (ATT) - This inclusive theatre arts program that engages youth with and without disabilities in out-of-school and summer theatre arts activities. The program features creative workshops and original productions created by the youth and performed at community locations. ATT served 41 youth and young adults in the year ended June 30, 2018.

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

(b) Basis for Presentation

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

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

(c) Standards of Accounting and Reporting

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

The statement of financial position presents three classes of net assets (unrestricted, temporarily and permanently restricted) and the statement of activities displays the change in each class of net assets.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(c) Standards of Accounting and Reporting - continued

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

Unrestricted - Unrestricted net assets are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations. Unrestricted net assets may be designated for specific purposes by management or the Board of Directors. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or law.

Temporarily Restricted - Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

(d) Cash and Cash Equivalents

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

The Organization maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000, with the exception of money market accounts of \$118,412 as of June 30, 2018, which are primarily invested in U.S. Government securities, certificates of deposit and commercial paper. As of June 30, 2018, money market balances are not FDIC insured. The Organization did not maintain cash balances in excess of FDIC limits in any financial institution as of June 30, 2018.

(e) Revenue Recognition

The Organization earns revenue as follows:

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

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(e) Revenue Recognition - continued

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

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

Special Events - Special event's revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special events revenue is recognized when earned. Special events are incidental to the Organization's operations and the related direct expenses have been reported with fundraising expense in the accompanying statement of activities. For the year ended June 30, 2018, revenue derived from the event totaled approximately \$131,241.

Substantially all of the Organization's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2018, the Organization derived approximately 63% of its total revenue from governmental agencies and 37% from foundations, corporations and individual donors. All revenue is recorded at the estimated net realizable amounts.

(f) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2018, management has determined any allowance would be immaterial.

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

As of June 30, 2018, 100% of the Organization's accounts receivable is due from various contractual obligations and governmental service fees.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(g) Promises to Give

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

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2018, management has determined any allowance would be immaterial.

(h) Land, Building and Equipment

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

The Organization computes depreciation using the straight-line method over the estimated lives of furniture and equipment of 3-5 years.

(i) Fundraising Expense

Fundraising expense relates to the activities of raising general and specific contributions to the Organization and promoting special events. Fundraising expenses as a percentage of total contribution and special event revenue was 28% for the year ended June 30, 2018. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

(j) Special Events

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

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(k) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Payroll and associated costs are allocated to functions based upon actual time charges. Occupancy costs are allocated based upon the allocation of salary.

(l) Use of Estimates

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

(m) Income Taxes

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

(n) Summarized Financial Information for 2017

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2017. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2017, from which the summarized information is derived.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(o) Operating Fund, Plant Fund and Custodial Fund

To ensure observance of limitations and restrictions placed on use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities and fund balances of the Organization are reported in two self-balancing fund groups as follows:

Current Operations Fund - Includes unrestricted and restricted resources. The unrestricted fund represents resources currently available for use, while the restricted fund represents funds available for use under certain conditions.

Plant Fund - Represents resources both unrestricted and restricted for acquiring or replacing land, buildings or equipment and the accumulated net investment in property and equipment.

(p) Fair Value Measurements

U.S. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

Level 1: Quoted prices for identical instruments traded in active markets.

Level 2: Observable inputs other than quoted prices included in Level 1. Assets and liabilities included in this level are valued using quoted prices for similar assets and liabilities in active markets or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant inputs to the valuation model are unobservable.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(p) Fair Value Measurements - continued

Recurring Fair Value Measurements

The following section describes the valuation methodologies used to measure financial assets and liabilities at fair value on a recurring basis.

Promises to Give: The promises to give due in more than one year of \$30,000 are reflected at the present value of estimated future cash flows using a discount rate of 3.75% and were classified as Level 2.

The Organization's policy is to recognize transfers in and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels during the year ended June 30, 2018.

(2) Promises to Give

Promises to give consist of the following as of June 30, 2018:

	<u>Gross Promise</u>	<u>Allowance</u>	<u>Net Promise</u>	<u>Unamortized Discount</u>	<u>Total</u>
Receivable less than 1 year	\$ 183,600	\$ -	\$ 183,600	\$ -	\$ 183,600
Receivable in 1 to 5 years	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>(1,125)</u>	<u>28,875</u>
	<u>\$ 213,600</u>	<u>\$ -</u>	<u>\$ 213,600</u>	<u>\$ (1,125)</u>	<u>\$ 212,475</u>

The applicable discount rates for the above promises to give was 3.75%.

(3) Employee Benefits

The Organization has a plan that qualifies as a "Cafeteria Plan" under Section 125 of the IRC. The plan allows the Organization's employees to pay for medical and dental insurance and daycare on a pre-tax basis. All employees whose customary employment is at least part-time are eligible to participate in the plans.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(4) Operating Lease Commitments

The Organization leased office space and parking under a five-year lease expiring December 31, 2017. The lease had an escalation clause and required monthly payments increasing from \$3,490 to \$3,619 over the term of the lease. The Organization paid an additional \$240 per month for parking. During the year ended June 30, 2018, the Organization entered into a five year lease agreement for office space located in Somerville, Massachusetts, commencing January 1, 2018. The monthly payments over the life of the loan is \$4,124. Lease expense for the year ended June 30, 2018 totaled \$47,898, which includes parking and additional space rented for trainings. The future minimum annual operating non-cancelable lease commitments on property are as follows:

FY19	\$ 49,488
FY20	49,488
FY21	49,488
FY22	49,488
FY23	24,744

The Organization leases copier equipment under an operating lease. The copier lease requires monthly payments of \$175 and expired September 2017. During the year ended June 30, 2018, the Organization entered into a new 36 month copier lease expiring September 26, 2020 with minimum monthly payments of \$240. Future minimum lease payments are as follows:

FY19	\$ 2,878
FY20	2,878
FY21	480

(5) Temporarily Restricted Net Assets

Temporarily restricted net assets consists of grants which are restricted for specific use or time by the donor for the year ended June 30, 2018, are as follows:

Time	\$ 224,142
Access to Theatre Program	<u>1,825</u>
Total temporarily restricted net assets	\$ <u>225,967</u>

During the year ended June 30, 2018, net assets were released from donor restrictions by incurring costs satisfying donor stipulations associated with the following programs:

Time	\$ 135,143
Pathways to inclusion	151,000
Mentor match	40,500
Operation forward motion project	15,000
YEP	<u>55,000</u>
Total temporarily restricted net assets released	\$ <u>396,643</u>

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

(6) Commitments and Contingencies

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

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

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

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature or an administrative change mandated by, Commonwealth of Massachusetts Departments listed above. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

(7) Contributed Services and Gifts in Kind

Contributed services and gifts in kind for the year ended June 30, 2018 were as follows:

Gifts in kind:	
Discounted rehearsal space for special event	\$ 34,589
Catering for special event	11,264
Supplies and office expenses	<u>4,631</u>
Total	\$ <u>50,484</u>

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Notes to Financial Statements

June 30, 2018

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

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

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

(9) Schedule of Federal Awards

Determination of federal major programs was made using a risk based approach. For the fiscal year ended June 30, 2018, the Organization did not qualify as a low-risk auditee. The major program tested is disclosed as such in the schedule of findings and questioned costs.

(10) Subsequent Events

The Organization has performed an evaluation of subsequent events through January 17, 2019, which is the date the Organization's financial statements were available to be issued. No material subsequent events, other than the items disclosed below, have occurred since June 30, 2018 that required recognition or disclosure in these financial statements.

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Schedule of Findings and Questioned Costs

June 30, 2018

(1) Summary of Auditors' Results

Financial Statements:

Type of Auditors' Report Issued:

Unmodified opinion

Internal Control Over Financial Reporting:

Material Weakness(es) Identified?

_____ yes X no

Significant Deficiency(ies) Identified?

_____ yes X none reported

Noncompliance Material to Financial Statements Noted?

_____ yes X no

Federal Awards:

Internal Control Over Major Programs:

Material Weakness(es) Identified?

_____ yes X no

Significant Deficiency(ies) Identified?

_____ yes X none reported

Type of Auditor's Report Issued on Compliance
for Major Programs:

Unmodified opinion

Any Audit Findings Disclosed that are Required
to be Reported in Accordance with
2 CFR Section 200.516(a)?

_____ yes X no

Identification of Major Programs:

CFDA Number

Name of Federal Program or Cluster

84.126

Rehabilitation Services: Vocational Rehabilitation Grants to States

Dollar Threshold Used to Distinguish
Between Type A and Type B Programs:

\$ 750,000

Auditee Qualified as Low-Risk Auditee?

_____ yes X no

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Schedule of Findings and Questioned Costs - continued

June 30, 2018

(2) Findings - Financial Statement Audit

No significant deficiencies or material weaknesses reported.

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

No significant deficiencies or material weaknesses reported.

(4) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

Partners for Youth with Disabilities, Inc.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2018

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education:				
<i>Passed through Commonwealth of Massachusetts Commission for the Blind</i> Mentoring Program	84.126	MCBRFMENTOR1503	\$ -	\$ 41,000
<i>Passed through Commonwealth of Massachusetts Rehabilitation Commission</i> Mentorship for Youth with Disabilities	84.126	SCMRCMENTORSHIP12001	-	207,105
Youth Leadership Forum	84.126	SMRCTLY1115PYDF161	-	70,737
Pre-Employment Transition Services	84.126	SCMRCPRETSWIOAFY1812	-	100,473
Total U.S. Department of Education			-	419,315
U.S. Department of Justice:				
Juvenile Mentoring Program: Disability Mentoring	16.726	2016-JU-FX-0013	-	333,665
U.S. Department of Housing and Urban Development:				
<i>Passed through Economic Development and Industrial Corporation (EDIC)</i> Community Development Block Grants	14.218	B-17-MC-25-0002	-	35,000
U.S. National Endowment of the Humanities:				
National Endowment of the Arts	45.024	1830419-51-18	-	20,999
U.S. Department of Health and Human Services:				
<i>Passed through Community Transportation Association of America</i> Easter Seals	93.048		-	88,584
Total Expenditures of Federal Awards			\$ -	\$ 897,563

Notes to the Schedule of Expenditures of Federal Awards

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Partners for Youth with Disabilities, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2: Summary of Significant Accounting Policies

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

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

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 222627798

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION: Partners for Youth with Disabilities, Inc.					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited					FY END: 6/30/2018		FEIN: 222627798	
					Total Organization		Admin (M&G)		Fund Raising		Total All Programs		
					FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	
REVENUE					EXPENSE								
1R Contributions, Gifts, Legacies, Bequests	302,177	302,177			1E Total Direct Prog.Staff FTE/Exp 101-138	14.32	731,769	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	14.32	731,769
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXXX	XXXXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	102,000	0.17	17,051	0.39	40,093	0.44	44,856
3R Private IN-Kind	50,484	2,079	11,264	37,141	3E Chief Financial Officer - FTE/Exp.	1.00	66,999	1.00	66,999				
4R Total Contributions and In-Kind	352,661	304,256	11,264	37,141	4E Accting/Clerical/Support FTE/Expense	2.18	123,153	1.08	56,169	1.10	66,984		
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	4.18	292,152	2.25	140,219	1.49	107,077	0.44	44,856
7R Total Grants					7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)	25,000	XXXXXXXXXXXX	XXXXXXXXXXXX	25,000	8E Total FTE/Salary/Wages	18.50	1,023,921	2.25	140,219	1.49	107,077	14.76	776,625
9R Dept.of Developmental Services(DDS/DMR)	4,500	XXXXXXXXXXXX	XXXXXXXXXXXX	4,500	9E Payroll Taxes 150		104,171		14,643		9,915		79,613
10R Dept. of Public Health (DPH)	30,000	XXXXXXXXXXXX	XXXXXXXXXXXX	30,000	10E Fringe Benefits 151		130,998		18,153		16,010		96,835
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX		11E Accrual Adjustments		11,134		1,620		1,155		8,359
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		1,270,224		174,635		134,157		961,432
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		65,948		7,168		5,110		53,670
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		2,187		318		227		1,642
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		4,437		609		434		3,394
16R MA. Comm. For the Blind (MCB)	41,000	XXXXXXXXXXXX	XXXXXXXXXXXX	41,000	16E Facility General Liability Insurance 390		26,069		3,572		2,546		19,951
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		98,641		11,667		8,317		78,657
18R MA. Rehabilitation Commission (MRC)	490,414	XXXXXXXXXXXX	XXXXXXXXXXXX	490,414	18E Direct Care Consultant 201		109,373		10,089		563		98,721
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202		68,115				1,395		66,720
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXXX		XXXXXXXXXX			
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX		21E Subcontracted Direct Care 206		241,026	XXXXXXXXXX		XXXXXXXXXX			241,026
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204		2,150		75		350		1,725
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXXXX	XXXXXXXXXXXX		23E Staff Mileage / Travel 205		33,706		1,072		5,608		27,026
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207		26,863		233		11,415		15,215
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208		1,139	XXXXXXXXXX		XXXXXXXXXX			1,139
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208								
27R Div.of Housing & Community Develop(OC)		XXXXXXXXXXXX	XXXXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXXX		XXXXXXXXXX			
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211			XXXXXXXXXX		XXXXXXXXXX			
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212			XXXXXXXXXX		XXXXXXXXXX			
31R Mass. Local Govt/Quasi-Govt. Entities	102,400	XXXXXXXXXXXX	XXXXXXXXXXXX	102,400	31E Direct Client Wages 214			XXXXXXXXXX		XXXXXXXXXX			
32R Non-Mass. State/Local Government		XXXXXXXXXXXX	XXXXXXXXXXXX		32E Other Commercial Prod. & Svs. 214								
33R Direct Federal Grants/Contracts	478,248	XXXXXXXXXXXX	XXXXXXXXXXXX	478,248	33E Program Supplies & Materials 215		4,721	XXXXXXXXXX		XXXXXXXXXX			4,721
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense								
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		487,093		11,469		19,331		456,293
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		38E Fundraising Fees 410			XXXXXXXXXX					XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		39E Legal Fees 410		200		200				XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		11,460		11,460				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	16,226	XXXXXXXXXXXX	XXXXXXXXXXXX	16,226	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		59,748		16,690		14,360		28,698
43R Total Assistance and Fees	1,187,788	XXXXXXXXXXXX	XXXXXXXXXXXX	1,187,788	43E Leased Office/Program Office Equip.410,390								
44R Federated Fundraising					44E Office Equipment Depreciation 410								
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	1,192	1,192			47E Directors & Officers Insurance 410								XXXXXXXXXX
48R Other Revenue	2,114	2,114			48E Program Support 216		5,829	XXXXXXXXXX			3,433		2,396
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(196,023)	196,023		49E Professional Insurance 410								
50R Released Net Assets-Program	261,500			261,500	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		77,237		28,350		17,793		31,094
52R Released Net Assets-Time	135,143	135,143			52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(226,121)		27,689		198,432
					53E Total Reimbursable & Fundraising Expense		1,933,195				207,287		1,725,908
					54E Direct State/Federal Non-Reimbursable Expense		38,323		1,182		XXXXXXXXXX		37,141
					55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		1,971,518		1,182		207,287		1,763,049
53R TOTAL REVENUE					1,940,398	246,682	207,287	1,486,429					
54R TOTAL EXPENSE = 56E					1,971,518	1,182	207,287	1,763,049					
55R OPERATING RESULTS					(31,120)	245,500	0	(276,620)					
COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.													
Reporting Entity Compensation		Compensation from Other Entities											
Name & Title	Salary	Other	Salary	Other									
1C Regina Snowden, Executive Director	102,000												
2C Robert Peters, Director of Finance and Administration	66,999												
3C													
4C													
5C													
MA. Surplus Revenue Retention					Starting Balance	Expended Amount	Accrual Amount	Liability Amt.					
Prior Year Ma. Revenue					702,128								
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)							308						
					Description of Admin (M&G) Direct Non-Reimbursable Exp.								
					Charitable Donations \$1,182								

ORGANIZATION: Partners for Youth with Disabilities, Inc.				PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2018		FEIN: 222627798		
UFR Program Number: 1		Program Name: Mentorship		Description: Mass Rehab Commission		Catalog of Federal Domestic Assistance #: 84.126 B						
*Program Type: 27		Program Address: 5 Middlesex Ave Suite 307		Somerville MA 02145		# Weeks operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40): 40.00				
		(Number/Street)		(City) (State) (Zipcode)		http://www.cfda.gov/default.htm						
Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.												
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable												
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080		FTE		Salary/Wage		EXPENSE - ACTUAL/PLANNED		FTE Actual Planned % Var		
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.59		31,224		1E Total Direct Program Staff = 39S	4.02	221,141		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)						2E Chief Executive Officer	0.06	5,961		
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)						3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)						4E Accting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)						5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)						6E Total Admin Employee	0.06	5,961		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)						7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)						8E Total FTE/Salary/Wages	4.08	227,102		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)						9E Payroll Taxes 150		23,890		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)						10E Fringe Benefits 151		16,174		
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 Compensation & Rel. Exp.		267,166		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)						13E Facility and Prog. Equip.Expenses 301,390		550		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)						14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)						15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)						16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)						17E Total Occupancy		550		%
18R MA. Rehabilitation Commission (MRC)	319,205	18S Day Care Lead Teacher (UFR Title 118)						18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)						19E Temporary Help 202		5,013		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)						20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)						21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)						22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)						23E Staff Mileage / Travel 205		13,290		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)						24E Meals 207		4,677		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)						25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)						26E Vehicle Expenses 208				
27R Div.of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)						27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)						28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)						29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)						30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)						31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)						32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)		3.41		188,570		33E Program Supplies & Materials 215		1,156		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)						34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog.										

ORGANIZATION: Partners for Youth with Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: 222627798

UFR Program Number: 2

Program Name: TAP YLF

Description: Mass Rehab Commission

Catalog of Federal Domestic Assistance #: 84.126

B

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

*Program Type: 27

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

(City)

(State)

(Zipcode)

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

operating hours/week (e.g., 40): 40.00

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

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

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.18	13,057	1E Total Direct Program Staff = 39S	0.27	17,984		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer	0.01	1,177		
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Actgng/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.01	1,177		
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.28	19,161		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		1,665		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		2,860		
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 Compensation & Rel. Exp.		23,686		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		4,860		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		676		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		5,536		%
18R MA. Rehabilitation Commission (MRC)	70,736	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		9,105		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		17,968		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		442		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		6,675		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		404		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	0.09	4,927	33E Program Supplies & Materials 215		694		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		35,288		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		1,029		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.27	17,984	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	70,736				51E Total Direct Administrative Expense		1,029		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		4,889		%
45R Commercial Activities					53E Total Reimbursable Expense		70,428		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		70,428		%
49R Allocated Admin (M&G) Revenue					57E Total REVENUE = 53R		70,736		%
50R Released Net Assets-Program					58E OPERATING RESULTS		308		
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *		308		*(subject to OSD adjustment)
52R Released Net Assets-Item									
53R Total Revenue = 57E	70,736								

SERVICE STATISTICS

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

Undup #	# service units
Clients	delivered
	53
	53

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C MRC	SRMRCYL111	2222
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Partners for Youth with Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: 222627798

UFR Program Number: 3

Program Name: Mentorship

Description: Mass Commission for the Blind

Catalog of Federal Domestic Assistance #: 84.126

B

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

*Program Type: 27

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

Somerville

(City)

MA

(State)

02145

(Zipcode)

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

operating hours/week (e.g., 40): 40.00

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

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

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.20	10,625	1E Total Direct Program Staff = 39S	0.70	30,421		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Actgng/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	0.70	30,421		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		3,057		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		4,502		
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 Compensation & Rel. Exp.		37,980		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip. Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)	41,000	16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy				%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		57		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207				
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	0.50	19,796	33E Program Supplies & Materials 215				
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		57		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		108		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	0.70	30,421	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	41,000				51E Total Direct Administrative Expense		108		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		7,839		%
45R Commercial Activities					53E Total Reimbursable Expense		45,984		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		45,984		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		41,000		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(4,984)		%
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Title									
53R Total Revenue = 57E	41,000								

SERVICE STATISTICS

1SS Enter defined unit of service: event

2SS Enter total unit capacity:

Undup #	# service units
Clients	delivered
	9
	9

3SS Publicly sponsored clients:

4SS OSD's Program Privately sponsored clients:

5SS Performance Report (D-1 Free Care clients:

6SS Internet filing system) Total:

7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C MCB	7000CTMCB40	2109
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

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

Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

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

PREPARER COMMENTS:

ORGANIZATION: Partners for Youth with Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: 222627798

UFR Program Number: 4

Program Name: Pre-ETS

Description: Mass Rehab Commission

Catalog of Federal Domestic Assistance #: 84.126

B

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

*Program Type: 27

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

(City)

(State)

(Zipcode)

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

operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	0.42	22,215	1E Total Direct Program Staff = 39S	1.45	62,179		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)			4E Actgng/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	1.45	62,179		
9R Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		7,609		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		9,348		
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 Compensation & Rel. Exp.		79,136		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		850		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390				
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		850		%
18R MA. Rehabilitation Commission (MRC)	100,473	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		11,537		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		615		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207		190		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		204		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	1.03	39,964	33E Program Supplies & Materials 215		245		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		12,791		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		274		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	1.45	62,179	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	100,473				51E Total Direct Administrative Expense		274		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		16,333		%
45R Commercial Activities					53E Total Reimbursable Expense		109,384		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		109,384		%
49R Allocated Admin (M&G) Revenue					57E Total Revenue = 53R		100,473		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(8,911)		
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				*(subject to OSD adjustment)
52R Released Net Assets-Title									
53R Total Revenue = 57E	100,473								

SERVICE STATISTICS

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

Undup #	# service units
Clients	delivered
	18
	18

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Partners for Youth with Disabilities, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: 222627798

UFR Program Number: 5

Program Name: Other Programs

Description:

Program Services

Catalog of Federal Domestic Assistance #: 16.726

B 45.024

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

*Program Type: N/A

Program Address: 5 Middlesex Ave Suite 307

(Number/Street)

Somerville

(City)

MA

(State)

02145

(Zipcode)

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

operating hours/week (e.g., 40): 40.00

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

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

REVENUE		0S STAFFING # hours/yr = 1.00 FTE:	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		2.38	166,606	1E Total Direct Program Staff = 39S	7.88	400,044		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer	0.37	37,718		
3R Private IN-Kind	37,141	3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer				
4R Total Contribution and In-Kind	37,141	4S Supervising Professional (UFR Title 104)				4E Actgng/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	0.37	37,718		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)				7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	25,000	8S R.N. - Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages	8.25	437,762		
9R Dept.of Developmental Services(DDS/DMR)	4,500	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		43,392		
10R Dept. of Public Health (DPH)	30,000	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		63,951		
11R Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		8,359		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.		553,464		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				13E Facility and Prog. Equip.Expenses 301,390		47,410		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		1,642		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390		3,394		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390		19,275		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		71,721		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201		89,616		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202		32,202		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Stipends 203				
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206		241,026		
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				22E Staff Training 204		1,725		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205		12,622		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				24E Meals 207		3,673		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208		531		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208				
27R Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)				29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	102,400	31S Direct Care / Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	478,248	33S Direct Care / Prog. Staff II (UFR Title 135)		5.41	230,700	33E Program Supplies & Materials 215		2,626		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)		0.09	2,738	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)				35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138				36E Total Other Program Expense		384,021		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp. 410		26,257		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief		XXXXXX		43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		7.88	400,044	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets						48E Program Support 216		1,363		
41R Private Client Fees (excluding 3rd Pty)	16,226					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410				
43R Total Assistance and Fees	656,374	1SS Enter defined unit of service: client				51E Total Direct Administrative Expense		27,620		%
44R Federated Fundraising		2SS Enter total unit capacity:				52E Admin (M&G) Reporting Center Allocation		114,231		%
45R Commercial Activities					Undup #	53E Total Reimbursable Expense		1,151,057		%
46R Non-Charitable Revenue					Clients	54E Direct State/Federal Non-Reimbursable Expense		37,141		%
47R Investment Revenue		3SS Publicly sponsored clients:			delivered	55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue		4SS OSD's Program Privately sponsored clients:			1,603	56E TOTAL EXPENSE		1,188,198		%
49R Allocated Admin (M&G) Revenue		5SS Performance Report (D-1 Free Care clients:				57E TOTAL REVENUE = 53R		955,015		%
50R Released Net Assets-Program	261,500	6SS Internet filing system) Total:			1,603	58E OPERATING RESULTS		(233,183)		
51R Released Net Assets-Equipment		7SS suspended for FY '08 filings.				CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				*(subject to OSD adjustment)

SERVICE STATISTICS

1SS Enter defined unit of service: client
2SS Enter total unit capacity:

Undup # Clients # service units delivered
1,603
1,603

3SS Publicly sponsored clients:
4SS OSD's Program Privately sponsored clients:
5SS Performance Report (D-1 Free Care clients:
6SS Internet filing system) Total:
7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DDS	INTF8371M2M	NPOS
2C DMH	SCDMH8210H6	NPOS
3C DPH	INTF3421PP1	NPOS
4C		
5C		

POS SUBCONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
1SDC Abilities Inc. at The Viscardi C		84,071
2SDC Uinta County BLN & MentorAI		65,933
3SDC Big Brothers Big Sister of Met		27,992
4SDC Metro United Methodist Urban		23,130
5SDC University of Mass Medical Sc		34,900

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL

Description	
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	34,589
3N Direct Other Program/Operating	418
4N Direct Subcontract Expense	
5N Direct Administrative Expense	2,134
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	37,141
9N Total Direct and Allocated Non-Reimb. (54E+55E)	37,141
10N Eligible Non-Reimbursable Exp. Revenue Offsets	298,641
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(261,500)

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

ORGANIZATION: Partners for Youth with Disabilities, Inc.		FY END: 6/30/2018		
B PSI Subcontractor Expense Detail Addendum-Unaudited		FEIN: 222627798		
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL				
B PSI line 21E				
UFR Program#	Subcontractor Name		FEIN	Expense Amt.
6SDC	5	Connecticut Business Leadership Group		5,000
7SDC				
8SDC				
9SDC				
10SDC				
11SDC				
12SDC				
13SDC				
14SDC				
15SDC				
16SDC				
17SDC				
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53SDC				
54SDC				

PARTNERS FOR YOUTH WITH DISABILITIES, INC.
FEIN 22-2627798
Schedule C - UFR Addendum
June 30, 2018

	<u>Totals</u>	<u>Admin</u> <u>(Mgmt. & Gen.)</u>	<u>Fundraising</u>	<u>Program</u>
<u>Line 48R Other Revenue</u>				
Miscellaneous Income	\$ 441	\$ 441	\$ -	\$ -
Refund	1,673	1,673	-	-
	<u>\$ 2,114</u>	<u>\$ 2,114</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Line 42E Other Professional Fees & Other Admin Expenses</u>				
Advertising	\$ 998	\$ 49	\$ -	\$ 949
Bank charges	2,918	113	2,757	48
Interest	532	532	-	-
Membership dues	1,940	1,610	330	-
Miscellaneous	2,677	1,879	785	13
Permits	873	704	34	135
Payroll processing fees	5,072	5,072	-	-
Postage	2,367	305	1,827	235
Printing	9,057	184	5,329	3,544
Supplies	5,650	546	810	4,294
Subscriptions	3,797	2,619	-	1,178
Telephone	21,910	2,792	2,285	16,833
Utilities	1,957	285	203	1,469
	<u>\$ 59,748</u>	<u>\$ 16,690</u>	<u>\$ 14,360</u>	<u>\$ 28,698</u>



Acknowledgment of the Board of Directors

We, the Board of Directors of Partners for Youth with Disabilities, Inc., met on January 28, 2019 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditors' Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2018.

In addition, we, the Board of Directors of Partners for Youth with Disabilities, Inc., hereby certify under penalty of perjury that to the best of the members of the board of directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2018.

Signatory of the Board of Directors:

Margaret McNeill
President

Title

Date

1/28/19