

NEW HOPE, INC
FINANCIAL STATEMENTS
June 30, 2017

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of New Hope, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Hope, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on pages 19 to 28 is presented for purposes of additional analysis as required by the *Uniform Financial Reporting Standards* issued by the Commonwealth of Massachusetts, and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 8, 2017 on our consideration of New Hope, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Hope, Inc.'s internal control over financial reporting and compliance.

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 8, 2017

ORGANIZATION : New Hope, Inc,

FEIN: 042681340

**STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)**

06/30/2017

WITH COMPARATIVE TOTALS AS OF

6/30/2016

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	878,624				878,624	706,099
2 Accounts Receivable, Program Services	<u>165,112</u>				<u>165,112</u>	<u>269,582</u>
3 Allowance for Doubtful Accounts						
4 Net Accounts Receivable, Program Services	165,112				165,112	269,582
5 Contributions Receivable	115,723				115,723	124,948
6 Notes Receivable						
7 Prepaid Expenses	28,747				28,747	25,480
8 Other Accounts Receivable	20,742				20,742	1,637
9 Other Current Assets						
10 Short-Term Investments						
11 TOTAL CURRENT ASSETS	1,208,948				1,208,948	1,127,746
12 Land, Buildings, and Equipment	787,944				787,944	762,744
13 Accumulated Depreciation	(379,999)				(379,999)	(338,943)
14 Net Land, Buildings and Equipment	407,945				407,945	423,801
15 Long-Term Investments						
16 Other Assets	1,170				1,170	4,170
17 Due From Other Funds						
18 TOTAL ASSETS	1,210,118	407,945			1,618,063	1,552,717
LIABILITIES AND NET ASSETS						
19 Accounts Payable	25,447				25,447	14,497
20 Subcontract Payable						
21 Accrued Expenses	137,386				137,386	111,828
22 Current Notes Payable						
23 Current Portion Long-Term Debt	4,575				4,575	4,575
24 Deferred Revenue	1,548				1,548	1,963
25 Other Current Liabilities	10,138				10,138	9,738
26 TOTAL CURRENT LIABILITIES	174,519	4,575			179,094	142,601
27 Long-Term Notes & Mortgage Payable	188,827				188,827	193,613
28 Other Liabilities						
29 Due to Other Funds						
30 TOTAL LIABILITIES	174,519	193,402			367,921	336,214
NET ASSETS						
31 Unrestricted	799,984					1,014,527
32 Temporarily Restricted	<u>235,615</u>				<u>235,615</u>	<u>986,424</u>
33 Permanently Restricted						230,079
34 TOTAL NET ASSETS	1,035,599	214,543			1,250,142	1,216,503
35 TOTAL LIABILITIES AND NET ASSETS	1,210,118	407,945			1,618,063	1,552,717

See Accompanying Notes to the Financial Statements

ORGANIZATION : New Hope, Inc.		FEIN: 042681340	
STATEMENT OF ACTIVITIES FOR THE YEAR ENDED		06/30/2017 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED	
		UNRESTRICTED	TEMPORARILY RESTRICTED
	REVENUES, GAINS, AND OTHER SUPPORT		
1	Contributions, Gifts, Legacies, Bequests & Special Events	112,961	
2	In-Kind Contributions	75,255	
3	Grants	100,801	30,408
4	Program Service Fees	2,190,963	
5	Federated Fundraising Organization Allocation	2,271	115,470
6	Investment Revenue	2,268	
7	Revenue from Commercial Products & Services		
8	Other	244	
9	Net Assets Released From Restrictions:		
10	Satisfaction of Program Restrictions	35,647	(35,647)
11	Satisfaction of Equipment Acquisition Restrictions		(0)
12	Expiration of Time Restrictions	104,695	(104,695)
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,625,105	5,536
	EXPENSES AND LOSSES		
14	Administration (Management & General)	474,667	
15	Fundraising	71,813	
16	Total Program Services	2,050,522	
17	TOTAL EXPENSES	2,597,002	
18	Losses		
19	TOTAL EXPENSES AND LOSSES	2,597,002	
	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	28,103	5,536
25	NET ASSETS AT BEGINNING OF YEAR	986,424	230,079
26	NET ASSETS AT END OF YEAR	1,014,527	235,615

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc,

FEIN: 042681340

Statement of Functional Expenses for the Year Ended: 06/30/2017

	SUPPORTING SERVICES	PROGRAM SERVICES	
	TOTAL ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
	TOTALS		
1.	Employee Compensation & Related Expenses <u>2,062,307</u>	<u>371,263</u>	<u>33,197</u>
2.	Occupancy <u>165,732</u>	<u>17,010</u>	<u>1,378</u>
3.	Other Program / Operating Expense <u>158,944</u>	<u>7,456</u>	<u>634</u>
4.	Subcontract Expense <u>13,675</u>	<u>13,675</u>	
5.	Direct Administrative Expense <u>155,288</u>	<u>53,198</u>	<u>31,295</u>
6.	Other Expenses <u>41,056</u>	<u>12,065</u>	<u>5,309</u>
7.	Depreciation of Buildings and Equipment		
8.	TOTAL EXPENSES <u>2,597,002</u>	<u>474,667</u>	<u>71,813</u>
			<u>2,050,522</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc.

FEIN: 042681340

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	05	07	12	29
1. Employee Compensation & Related Expenses	187,532	164,134	379,010	185,828
2. Occupancy	10,699	16,800	8,804	11,002
3. Other Program / Operating Expense	30,133	5,198	7,864	42,016
4. Subcontract Expense				
5. Direct Administrative Expense	6,523	10,964	10,650	7,439
6. Other Expenses				
7. Depreciation of Buildings and Equipment	1,146	255	71	1,192
8. TOTAL EXPENSES	236,033	197,351	406,399	247,477
				327,280

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc.

FEIN: 042681340

Statement of Functional Expenses for the Year Ended: 06/30/17

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	30			
1. Employee Compensation & Related Expenses	497,335			
2. Occupancy	75,415			
3. Other Program / Operating Expense	20,363			
4. Subcontract Expense				
5. Direct Administrative Expense	22,221			
6. Other Expenses				
7. Depreciation of Buildings and Equipment	20,648			
8. TOTAL EXPENSES	635,982			

See Accompanying Notes to Financial Statements

ORGANIZATION : New Hope, Inc.

FEIN: 042681340

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

INDIRECT METHOD

Cash Flows from Operating Activities:		TOTAL
1	Changes in Net Assets	<u>33,639</u>
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	<u>41,056</u>
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	<u>85,365</u>
5	Increase/Decrease in Prepaid Expenses	<u>(3,267)</u>
6	Increase/Decrease in Contributions Receivable	<u>9,225</u>
7	Increase/Decrease in Accounts Payable	<u>10,950</u>
8	Increase/Decrease in Accrued Expenses	<u>25,958</u>
9	Increase/Decrease in Deferred Revenue	<u>(415)</u>
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	<u>202,511</u>
Cash Flows from Investing Activities:		
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	<u>(25,200)</u>
17	Proceeds from Sale(s) of Investments	
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	<u>(25,200)</u>
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	<u>(4,786)</u>
29	Other Finance Payments/Receipts	
30	Net Cash Provided by/(used in) Financing Activities	<u>(4,786)</u>

See Accompanying Notes to the Financial Statements

ORGANIZATION : New Hope, Inc, _____ FEIN: 042681340

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>172,525</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>706,099</u>
33	Cash and Cash Equivalents at End of Year	<u><u>878,624</u></u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u>8,821</u>
35	Cash Paid During the Year for Taxes/Other	<u>_____</u>

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

1. Nature of Activities and Services:

Nature of Activities:

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

Description of Services:

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

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

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

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

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

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

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

Basis of Accounting:

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

2. Summary of Significant Accounting Policies:

Income Tax Status:

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

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

2. Summary of Significant Accounting Policies: (continued)

Income Tax Status: (continued)

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. Management believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect to the company's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2017. Generally, the past three years of tax returns are open for examination by the taxing authorities, years prior to 2014 are closed.

Basis of Presentation:

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

Comparative Financial Information:

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

Use of Estimates:

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

Cash and Cash Equivalents:

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

Donations and Pledges:

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

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

2. Summary of Significant Accounting Policies: (continued)

Property and Equipment and Depreciation Policies:

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

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

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

Functional Expenses:

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

3. Cash Deposits:

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

4. Contributions Receivable:

Contributions receivable as of June 30, 2017 and 2016 consist of allocations from various United Way agencies. Contributions receivable in less than one year are recorded at the stated amount. A discount is recorded for multi-year contributions. All receivables are collectible in one year or less. The balances at June 30, 2017 and 2016 were \$115,723 and \$124,948, respectively.

5. Property, Plant and Equipment:

Property, plant and equipment owned by New Hope, Inc. at June 30, 2017 and 2016 are composed of the following:

	Balance 6/30/16	Additions	Sale/ Retirements	Transfer	Balance 6/30/17
Office furniture	\$ 42,144	\$ -	\$ -	\$ -	\$ 42,144
Shelter furniture	19,013	-	-	-	19,013
Computer equipment	47,838	18,840	-	-	66,678
Building	433,903	-	-	-	433,903
Building Improvements	132,486	-	-	-	132,486
Leasehold improvements	87,360	6,360	-	-	93,720
Total	<u>\$ 762,744</u>	<u>\$ 25,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 787,944</u>

NEW HOPE, INC
NOTES TO FINANCIAL STATEMENTS

June 30, 2017

5. Property, Plant and Equipment: (continued)

Related depreciation expense and accumulated depreciation is as follows:

	Balance 6/30/16	Additions	Sale/ Retirements	Reclass	Balance 6/30/17
Office furniture	\$ 34,264	\$ 5,072	\$ -	\$ -	\$ 39,336
Shelter furniture	17,562	1,201	-	-	18,763
Computer equipment	30,405	11,337	-	-	41,742
Building	139,056	10,848	-	-	149,904
Building Improvements	46,704	7,270	-	-	53,974
Leasehold improvements	<u>70,952</u>	<u>5,328</u>	<u>-</u>	<u>-</u>	<u>76,280</u>
Total	<u>\$ 338,943</u>	<u>\$ 41,056</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,999</u>

6. Debt Obligations:

Debt obligation at June 30, 2017 consists of:

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

\$ 193,402

Future maturities of long-term debt are as follows:

Year Ending June 30	
2018	\$ 5,000
2019	5,229
2020	5,469
2021	5,721
2022	5,983
After 5 Years	<u>166,000</u>
	<u>\$ 193,402</u>

7. Revenue Retention:

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

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

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

7. Revenue Retention: (continued)

As of June 30, 2017, New Hope, Inc.'s surplus (deficit) revenue is as follows:

Year Ending June 30	\$	
1993	(63,470)	
1994	(88,914)	
1995	(91,283)	
1996	(28,075)	
1997	(106,737)	
1998	(143,429)	
1999	(181,187)	
2000	(136,145)	
2001	(216,634)	
2002	(169,086)	
2003	(173,860)	
2004	(36,015)	
2005	(38,312)	
2006	(58,464)	
2007	(133,865)	
2008	(138,985)	
2009	(171,971)	
2010	(238,851)	
2011	(280,693)	
2012	(297,909)	
2013	(294,469)	
2014	(175,116)	
2015	(98,880)	
2016	(114,990)	
2017	<u>(90,829)</u>	
	<u>\$ (3,568,169)</u>	

Because the cumulative amount is a deficit, there is no liability due to the Commonwealth of MA at June 30, 2017.

8. Donated Services/Donated Occupancy/Donated Equipment:

Donated services during the fiscal years ending June 30, 2017 and 2016 represents time spent by volunteers under each program. The volunteers are supervised and the time spent by each is recorded by the program director. Services provided include hotline coverage, clinical office aid, elementary school educational program, court advocacy and shelter coverage. The services are tracked hourly and are valued at \$12 per hour. Total donated services recognized as revenue and in-kind expense at June 30, 2017 and 2016 was \$39,515 and \$41,797, respectively.

Donated occupancy during the fiscal year ended June 30, 2017 represents twelve months of reduced rent at an Attleboro, MA shelter. Monthly payments were \$250, with an estimated monthly fair market rent of \$1,850. Total donated occupancy recognized as revenue and in-kind expense at June 30, 2017 and 2016 was \$19,200.

9. Commitments:

The organization leases office and shelter space under operating leases expiring in various years through 2019. Total rent expense for the fiscal years ending June 30, 2017 and 2016 was \$68,302 and \$65,509, respectively.

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

9. Commitments: (continued)

Minimum future rental payments for office and shelter space under non-cancelable operating leases that have remaining terms in excess of one year as of June 30, 2017 for each of the next two years and in the aggregate are:

Year Ending June 30	
2018	\$ 3,000
2019	1,250
	<u>\$ 4,250</u>

10. Net Assets:

Permanently Restricted Net Assets:

Permanently restricted net assets result from contributions or other inflows of assets whose use by New Hope is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of New Hope. There were no permanently restricted net assets at June 30, 2017 and 2016.

Temporarily Restricted Net Assets:

Temporarily restricted net assets are limited by donor-imposed time and/or purpose restrictions that either expire by passage of time or can be fulfilled and removed by actions of the organization pursuant to the restriction. Temporarily restricted net assets as of June 30, 2017 and 2016 were as follows:

	2017	2016
Southeast DV Services	\$ 696	\$ 696
Dishwasher/Clothesline Shelter	409	409
Fund a Need	5,066	5,123
Central DV Services	1,880	3,398
Franklin Federated Church	10,000	-
Webster Five- RESPECT	2,000	2,000
Kraft-Patriot's Foundation	75,000	100,000
TJX Foundation	-	2,500
Agnes Lindsey Trust	400	650
Capital One Grant- Children's Services		
Southeast DV Services	1,964	1,964
United Way Webster/Dudley- Central DV Services	4	4
Verizon	15,000	5,000
Worcester Community Foundation	5,000	-
NAMI-Southeast DV Services	2,000	2,000
Murray Universal Unitarian Church-DV Services	265	265
Susan Scarneccchia- Outreach and Training	209	697
CMB Wireless Group (Verizon Hopeline)	-	425
For periods after June 30, 2016 (United Way)	-	104,948
For periods after June 30, 2017 (United Way)	115,722	-
	\$ 235,615	\$ 230,079

NEW HOPE, INC

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

10. Net Assets: (continued)

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

	2017	2016
Purpose restrictions accomplished:		
TJX Foundation	\$ 2,500	\$ -
Verizon	425	785
Dishwasher/Clothesline Shelter	-	184
Balfour Foundations	-	20,000
Agnes Lindsey Trust	250	2,500
Fund A Need	57	650
Kraft- Patriot's Foundation	25,000	-
Rotary Club of Attleboro	408	2,416
Gold Wing Riders	960	-
Walpole Church	-	100
Franklin Square Foundation	559	-
BCBS MA Catalyst Fund	-	5,000
Susan Scarneccchia- Outreach and Training	488	55
Bristol County Savings Foundation	-	2,000
AllCom Credit Union	-	500
Rockland Trust Corporate Sponsorship	-	5,000
Worcester Community Foundation	<u>5,000</u>	<u>10,000</u>
Subtotal	35,647	49,190
Time restrictions accomplished	<u>104,695</u>	<u>103,907</u>
Total released restrictions	<u>\$ 140,342</u>	<u>\$ 153,097</u>

11. Current Vulnerability Due to Certain Concentrations:

The Organization relies heavily upon funding through government contracts. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including the Commonwealth of Massachusetts. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by the Commonwealth of Massachusetts. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

12. Subsequent Events:

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the Organization through November 8, 2017 (the date the financial statements were issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

NEW HOPE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

	STATE CONTRACT NUMBER	CFDA NUMBER	FEDERAL EXPENDITURES
<u>Department of Early Education and Care:</u>			
Child and Adult Food Program	DOESCDOE17758G70532117A	10.558	\$ 15,292
	DOESCDOE17758J70532117A	10.558	651
	DOESCDOE17758L70532117A	10.558	216
	DOESCDOE17758N70532117A	10.558	4,167
	DOESCDOE17758Q70532117A	10.558	231
<u>Department of Public Health-WIC Program:</u>			
	DPHINTF0995MM3DSDV07023	93.758	5,833
	DPHINTF0995MM3DSDV07024	16.017	15,158
	DPHINTF3401M03700115034	93.136	20,000
	DPHINTFMM09953DSDV07045	93.671	134,752
<u>Department of Justice:</u>			
Crime Victim Assistance	VWASAFE2017NWHP0000	16.575	<u>402,922</u>
TOTAL		\$	<u>599,222</u>

NEW HOPE, INC

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

Note A-Basis of Presentation:

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

ORGANIZATION: New Hope, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited										FY END: 6/30/2017	FEIN: 042881340
Total Organization		Admin (M&G)		Fund Raising		Admin (M&G)		Fund Raising		Total All Programs	
REVENUE	Admin (M&G)	Fund Raising	Total All Prog	Expense	FTE	Expense	FTE	Expense	FTE	Expense	
1R Contributions, Gifts, Legacies, Bequests	25	61,155	51,781	1E Total Direct Prog.Staff FTE/Exp 101-138	38.03	1,401,048	XXXXX	XXXXXXXXXX	38.03	1,401,048	
2R Gov In-Kind/Capital Budget	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	2E Chief Executive Officer - FTE/Exp	1.00	92,560	1.00	88,838	1.00	4,122	
3R Private In-Kind	75,255	1,776	75,000	3E Chief Financial Officer - FTE/Exp	1.00	66,995	1.00	62,750	1.00	3,946	
4R Total Contributions and In-Kind	188,216	1,801	19,296	4E Accounting/Clerical/Support FTE/Exp	3.89	194,470	3.47	163,139	0.42	2,910	
5R Mass Gov. Grant	6R Other Grant (exclud Fed Direct)	6,500	6,454	5E Admin Maint/House-Gmdskeeping FTE/Exp	5.89	354,126	5.47	314,727	0.42	10,978	
7R Total Grants	100,801	6,500	94,301	6F Total Admin Employee FTE/Expenses 410	94,301	7E Commercial Products & Svcs/Mktng FTE/Exp	94,301	7F Total FTE/Salary/Wages	94,301	1,412,026	
8R Dept. of Mental Health (DMH)	100,801	6,500	94,301	9E Payroll Taxes 150	43.92	1,755,174	5.47	314,727	0.42	141,808	
9R Dept. of Developmental Services(DDS/DMR)	1,413,460	1,413,460	1,413,460	10E Fringe Benefits 151	178,760	11E Accrual Adjustments	178,760	11F Total Employee Compensation & Rel. Exp.	206,2307	33,197	
10R Dept. of Public Health (DPH)	178,760	1,413,460	1,413,460	11E Total Employee Compensation & Rel. Exp.	178,760	12E Total Employee Compensation & Rel. Exp.	178,760	13E Total Employee Compensation & Rel. Exp.	371,263	1,657,847	
11R Dept. of Children and Families (DCF/DSS)	178,760	1,413,460	1,413,460	13E Total Employee Compensation & Rel. Exp.	178,760	14E Facility & Prop. Equip. Depreciation 301	178,760	15E Facility Operation/Maint./Furn. 390	11,360	10,254	
12R Dept. of Transitional Assess.(DTA/EL)	178,760	1,413,460	1,413,460	15E Facility General Liability Insurance 390	178,760	16E Facility General Liability Insurance 390	178,760	17E Total Occupancy	15,675	13,561	
13R Health Care Fin & Policy (HCF)-Contract	178,760	1,413,460	1,413,460	18E Direct Care Consultant 201	178,760	19E Temporary Help 202	178,760	20E Clients and Caregivers Reimb/Stipends 203	150,264	133,774	
15R Health Care Fin & Policy (HCF)-UCP	178,760	1,413,460	1,413,460	21E Subcontracted Direct Care 206	178,760	22E Staff Training 204	178,760	23E Staff Mileage / Travel 205	19,449	5,441	
16R MA Comm. For the Blind (MCB)	178,760	1,413,460	1,413,460	24E Meals 207	178,760	25E Client Transportation 208	178,760	26E Vehicle Expenses 208	13,380	5,151	
17R MA Comm. for Deaf & H.H. (MCD)	178,760	1,413,460	1,413,460	27E Vehicle Depreciation 208	178,760	28E Incidental Medical/Medicine/Pharmacy 209	178,760	29E Client Personal Allowances 211	1,139	16,963	
18R MA Rehabilitation Commission (MRC)	178,760	1,413,460	1,413,460	30E Provision Material Goods/Svs/Benefits 212	178,760	31E Direct Client Wages 214	178,760	32E Other Commercial Prod. & Svs. 214	712	12,241	
19R MA Off for Refugees & Immigr (ORI)	178,760	1,413,460	1,413,460	33E Program Supplies & Materials 215	178,760	34E Non Charitable Expenses	178,760	35E Other Commercial Expenses	312	712	
20R Dept of Early Educ. & Care (EEC)-Contract	178,760	1,413,460	1,413,460	36E Total Other Program Expense	178,760	37E Management Fees 410	178,760	38E Total Other Program Expense	5,680	5,130	
22R Dept of Early Educ. & Care (EEC)-Voucher	178,760	1,413,460	1,413,460	39E Legal Fees 410	178,760	40E Audit Fees 410	178,760	41E Management Consultant 410	13,475	634	
23R Dept of Elementary & Secondary Educ. (DOE)	22,154	22,154	22,154	42E Other Professional Fees & Other Admin. Expenses 410	22,154	43E Leased Office/Program Office Equip.410,390	22,154	44E Office Equipment Depreciation 410	13,475	115,874	
24R Parole Board (PAR)	22,154	22,154	22,154	45E Admin. Vehicle Expenses 410	22,154	46E Admin. Vehicle Depreciation 410	22,154	47E Directors & Officers Insurance 410	2,190,963	4,057	
25R Veteran's Services (VET)	22,154	22,154	22,154	48E Program Support 216	22,154	49E Professional Insurance 410	22,154	50E Total EXPENSE = 36R OPERATING RESULTS	2,190,963	197	
26R Ex. Off of Elder Affairs (ELD)	22,154	22,154	22,154	51F Working Capital Interest 410	22,154	52F Total Direct Adminstrative Expense	22,154	53F Total Reimbursable & Fundraising Expense	2,190,963	142,256	
27R Dept of Aging & Community Develop(OCD)	1,052	1,052	1,052	54F Direct State/Federal Non-Reimbursable Expense	1,052	55F Allocation of State/Fed Non-Reimbursable Expense	1,052	56F TOTAL EXPENSE = 36R OPERATING RESULTS	1,052	1,166	
28R POS Subcontract	426,120	426,120	426,120	57F Working Capital Interest 410	426,120	58F Total Direct Adminstrative Expense	426,120	59F Total Reimbursable & Fundraising Expense	426,120	4,550	
29R Other Mass State Agency POS	30R Mass State Agency Non -POS	30R Mass Local Govt/Quasi-Govt Entities	30R Non-Mass State/Local Government	60F Direct State/Federal Non-Reimbursable Expense	30R	61F Allocation of State/Fed Non-Reimbursable Expense	30R	62F Working Capital Interest 410	30R	48,862	
31R Mass Govt Client Stipends	32R Direct Federal Grants/Contracts	33R Medicaid - Direct Payments	34R Other Client Stipends	63F Total Other Program Expense	34R	64F Total Direct Adminstrative Expense	34R	65F Total Reimbursable & Fundraising Expense	34R	48,810	
35R Medicare	36R Medicaid - MBHP Subcontract	37R Mass Govt Client Stipends	38R Client Resources	66F Working Capital Interest 410	38R	67F Total Direct Adminstrative Expense	38R	68F Total Reimbursable & Fundraising Expense	38R	7,525	
39R Mass. Publicly sponsored client offsets	39R Other Publicly sponsored client offsets	40R Private Client Fees (excluding 3rd Pty)	41R Private Client 3rd Pty/Other offsets	69F Total Direct Adminstrative Expense	41R	70F Total Reimbursable & Fundraising Expense	41R	71F Working Capital Interest 410	41R	71,991	
42R Total Assistance and Fees	43R Federated Fundraising	44R Commercial Activities	45R Non-Charitable Revenue	72F Total Other Program Expense	45R	73F Total Direct Adminstrative Expense	45R	74F Total Reimbursable & Fundraising Expense	45R	452,983	
46R Investment Revenue	47R Other Assisted Admin (M&G) Revenue	48R Other Allocated Admin (M&G) Revenue	49R Released Net Assets-Program	75F Working Capital Interest 410	49R	76F Total Direct Adminstrative Expense	49R	77F Total Reimbursable & Fundraising Expense	49R	459,600	
50R Released Net Assets-Equipment	51R Released Net Assets-Time	52R Released Net Assets-Time	53R Surplus Revenue Retention	78F Total Direct Adminstrative Expense	53R	79F Total Direct Adminstrative Expense	53R	80F Total Reimbursable & Fundraising Expense	53R	43,905	
54R TOTAL REVENUE	54R TOTAL EXPENSE = 36R OPERATING RESULTS	55R Surplus Revenue Retention	56R Surplus Revenue Retention	81F Total Direct Adminstrative Expense	56R	82F Total Direct Adminstrative Expense	56R	83F Total Reimbursable & Fundraising Expense	56R	4,851	
56R Surplus Revenue Retention	57R Surplus Revenue Retention	58R Surplus Revenue Retention	59R Surplus Revenue Retention	84F Total Direct Adminstrative Expense	59R	85F Total Direct Adminstrative Expense	59R	86F Total Reimbursable & Fundraising Expense	59R	25,08,356	
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)	Starting Balance	Expend Amount	Accrued Amount	Liability Amt.	Starting Balance	Expend Amount	Accrued Amount	Liability Amt.	Starting Balance	Expend Amount	
1C Michael Szeminski, Chief Executive Officer/President	51,458	10,953	(8,192)	(3,568,169)	51,458	10,953	(8,192)	(3,568,169)	51,458	(3,417,340)	
2C Benjamin Furman, Chief Financial Officer	66,696	104,695	104,695	(469,338)	66,696	104,695	104,695	(469,338)	66,695	(10,865)	
3C Gabrielle Alan, Director, Development & Marketing	61,080	2,268	2,268	12,178	61,080	2,268	2,268	12,178	61,080	1,963,934	
4C Rebecca McCall, VP, Clinical Services	53,822	244	244	43,934	53,822	244	244	43,934	53,822	8,925	
5C Kristy McDonald, Staff Accountant	51,458	28,103	10,953	(5,029)	51,458	28,103	10,953	(5,029)	51,458	(32,854)	

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

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exps.

2N Direct Other 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 (must tie to 5E)

9N Total Eligible Non-Reimb/Fundraising Exp. Revenue Offsets

10N Capital Budget Revenue Adjustments

11N Capital Budget Revenue Overlays

12N Excess of Non-Reimb/Fundraising Expense over Offsets

13N Description of Admin (M&G) Direct Non-Reimbursable Exps.

14N Description of Admin (M&G) Direct Non-Reimbursable Exps.

UNAUDITED

Provider: New Hope, Inc.

Vendor Code: VC60000165979

Organization Supplemental Information - Revenue: FY END:

6/30/2017

LN	REVENUE SOURCE	
29R	Other Mass State Agency - POS Program 5 Executive Office of Health & Human Services - FY2017 Chapter 257 Payment Program 7 Executive Office of Health & Human Services - FY2017 Chapter 257 Payment Program 12 Massachusetts Office of Victim Assistance Program 28 Executive Office of Health & Human Services - FY2017 Chapter 257 Payment Program 29 Executive Office of Health & Human Services - FY2017 Chapter 257 Payment	
48R	Other Revenue Administration Total	116 128 244

See Independent Auditors' Report

UNAUDITED

Provider: New Hope, Inc.

Vendor Code: VC6000165979

Organization Supplemental Information - Expenses: FY END:

6/30/2017

LN	EXPENSE	ADMIN. (MGT. & GEN.)
42E:	Other Professional Fees & Other Admin Expenses	
	Annual Meeting & Report	2,415
	Community Outreach	2,029
	Dues, Fees & Subscriptions	3,162
	Office, Copier & Computer Supplies/Support	9,692
	Payroll Service	4,457
	Postage	1,107
	Program/Household Supplies	644
	Recruitment	343
	Telephone, Cell Phone & DSL Service	<u>10,277</u>
		<u>34,126</u>

Compensation Disclosure:

Reporting Entity Compensation - Other:

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

See Independent Auditors' Report

ORGANIZATION: New Hope, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

				FY END: 6/30/2017		FEIN: 042881340	
				Catalog of Federal Domestic Assistance #:		93-136	
				# Weeks Operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40): 35.00	
REVENUE							
Program Type codes: 21 = SPED; 22 = HCPIP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiable Unit Rate; 27 = Cost Reimbursable %							
* Program Type codes: 21 = SPED; 22 = HCPIP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiable Unit Rate; 27 = Cost Reimbursable %							
* REVENUE							
1R Contrib., Gifts, Leg. Bequests, Spec. Ev.		Program Name: Rape Crisis Services		Program Address: 140 Park Street (Number/Suite)		Description: Counseling and Education	
2R Private In-Kind Capital Budget							
3R Total Contribution and In-Kind							
4R Mass Gov. Grant							
5R Other Grant (exclud. Fed Direct)							
6R Total Grants							
7R Dept. of Mental Health (DMH)							
8R Dept. of Developmental Services (DDS/DMR)							
9R Dept. of Public Health (DPH)							
10R Dept. of Children and Families (DCF/DFS)							
11R Dept. of Transitional Assist (DTA/MEI)							
12R Dept. of Youth Services (DYS)							
13R Health Care Fin & Policy (HCFP)-Contract							
14R Health Care Fin & Policy (HCFP)-UCP							
15R MA. Comm. For the Blind (MCB)							
16R MA. Comm. for Deaf & H H (MCD)							
17R MA. Rehabiliation Commission (MRC)							
18R MA. Off for Refugees & Immigr. (ORI)							
19R Dept of Early Educ. & Care (EEC)-Contract							
20R Dept of Early Educ. & Care (EEC)-Voucher							
21R Dept of Correction (DOC)							
22R Dept of Elementary & Secondary Educ. (DCSE)							
23R Parole Board (PAR)							
24R Veteran's Services (VET)							
25R Ex. Off. of Elder Affairs (ELD)							
26R Div of Housing & Community Develop(OCD)							
27R POS Subcontract							
28R Other Mass. State Agency POS							
29R Mass. State Agency Non - POS							
30R Mass. Local Govt/Quasi-Govt. Entities							
31R Non-Mass. State/Local Government							
32R Direct Federal Grants/Contracts							
33R Medicaid - Direct Payments							
34R Medicare - MBHP Subcontract							
35R Mass. Govt. Client Stipends							
36R Client Resources							
37R Released Net Assets-Program							
38R Released Net Assets-Time							
39R Released Net Assets-Equipment							
40R Private Client Fees (excluding 3rd Pdy)							
41R Private Client 3rd Pdy/other offsets							
42R Total Assistance and Fees							
43R Federated Fundraising							
44R Commercial Activities							
45R Non-Charitable Revenue							
46R Investment Revenue							
47R Other Revenue							
48R Allocated Admin (M&G) Revenue							
49R Released Net Assets-Program							
50R Comm. Of MA Surplus Rev. Retention Share							
51R							
52R							
53R Total Revenue = \$7E							
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL							
Subcontractor Name _____		Expense Amt. _____		FEIN _____			
1SDC _____							
2SDC _____							
3SDC _____							
4SDC _____							
5SDC _____							
POS SUBCONTRACT INFORMATION							
State Dept. _____		Payor Name _____		Payor's FEIN _____			
1PS 3PS							
(49,930)							
PREPARED COMMENTS:							

ORGANIZATION: New Hope, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017 FEIN: 042681340

UFR Program Number: 07

Program Name: RESPECT

Program Address: 140 Park Street

(Number/Suite)

(City)

MA

(State)

(Zipcode)

Attleboro

02703

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

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

*Program Type: 27

Program Type: 27

Program Name: RESPECT

Program Address: 140 Park Street

(Number/Suite)

(City)

MA

(State)

(Zipcode)

Attleboro

02703

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

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

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

Program Type codes: 21 = SPED; 22 = HCPC/Medical 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 OS STAFFING, # hours/sr = 1.00 FTE: EXPENSE - ACTUAL/PLANNED FTE Actual Planned % Var %

1S Program Director (UFR Title 101)

1820 FTE

Salary/Wage

33.02

33.04

3.59

140.075

#

2S Program Function Manager (UFR Title 101)

1820 FTE

Salary/Wage

0.82

0.33

13.53

#

3S Asst. Program Director (UFR Title 103)

1820 FTE

Salary/Wage

#

4S Supervising Professional (UFR Title 104)

1820 FTE

Salary/Wage

#

5S Physician & Psychiatrist (UFR Title 105 & 121)

1820 FTE

Salary/Wage

#

6S Physician Asst. (UFR Title 106)

1820 FTE

Salary/Wage

#

7S N. Midwife, N.P., Psych N. N.A., R.N., MA (Title 107)

1820 FTE

Salary/Wage

#

8S N.N., Non Midwives (UFR Title 108)

1820 FTE

Salary/Wage

#

9S L.P.N. (UFR Title 109)

1820 FTE

Salary/Wage

#

10S Pharmacist (UFR Title 110)

1820 FTE

Salary/Wage

#

11S Occupational Therapist (UFR Title 111)

1820 FTE

Salary/Wage

#

12S Physical Therapist (UFR Title 112)

1820 FTE

Salary/Wage

#

13S Speech / Lang. Pathol., Audiologist (UFR Title 113)

1820 FTE

Salary/Wage

#

14S Dietician / Nutritionist (UFR Title 114)

1820 FTE

Salary/Wage

#

15S Spec. Education Teacher (UFR Title 115)

1820 FTE

Salary/Wage

#

16S Educator (UFR Title 116)

1820 FTE

Salary/Wage

#

17S Day Care Director (UFR Title 117)

1820 FTE

Salary/Wage

#

18S Day Care Lead Teacher (UFR Title 118)

1820 FTE

Salary/Wage

#

19S Day Care Teacher (UFR Title 119)

1820 FTE

Salary/Wage

#

20S Day Care Assl. Teacher / Aide (UFR Title 120)

1820 FTE

Salary/Wage

#

21S Psychologist - Doctorate (UFR Title 122)

1820 FTE

Salary/Wage

#

22S Clinician-(Formerly Psych. Masters)(UFR Title 123)

1820 FTE

Salary/Wage

#

23S Social Worker - L.C.S.W. (UFR Title 124)

1820 FTE

Salary/Wage

#

24S Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)

1820 FTE

Salary/Wage

#

25S Licensed Counselor (UFR Title 127)

1820 FTE

Salary/Wage

#

26S Cert. Voc. Rehab. Counselor (UFR Title 128)

1820 FTE

Salary/Wage

#

27S Cert. Aich. &/or Drug Abuse Counselor (UFR Title 129)

1820 FTE

Salary/Wage

#

28S POS Consultant (UFR Title 130)

1820 FTE

Salary/Wage

#

29S Case Worker / Manager - Masters (UFR Title 131)

1820 FTE

Salary/Wage

#

30S Case Worker / Manager (UFR Title 132)

1820 FTE

Salary/Wage

#

31S Direct Care / Prog. Staff I (UFR Title 133)

1820 FTE

Salary/Wage

#

32S Direct Care / Prog. Staff II (UFR Title 134)

1820 FTE

Salary/Wage

#

33S Direct Care / Prog. Staff III (UFR Title 135)

1820 FTE

Salary/Wage

#

34S Direct Care / Prog. Staff I (UFR Title 136)

1820 FTE

Salary/Wage

#

35S Prog. Secretarial / Clerical Staff (UFR Title 137)

1820 FTE

Salary/Wage

#

36S Maintenance, House/Groundkeeping, Cook (UFR Title 138)

1820 FTE

Salary/Wage

#

37S Direct Care / Driver Staff (UFR Title 139)

1820 FTE

Salary/Wage

#

38S Direct Care Overtime, Shift Differential and Relief (UFR Title 140)

1820 FTE

Salary/Wage

#

39S Total Direct Program Staff = 1E

1820 FTE

Salary/Wage

#

40S Mass. spon. client 5th/3rd Ply offsets

1820 FTE

Salary/Wage

#

41R Other P/L Publicly sponsored client offsets

1820 FTE

Salary/Wage

#

42R Private Client 3rd Party offsets

1820 FTE

Salary/Wage

#

43R Total Assistance and Fees

1820 FTE

Salary/Wage

#

44R Federated Fundraising

1820 FTE

Salary/Wage

#

45R Commercial Activities

1820 FTE

Salary/Wage

#

46R Non-Charitable Revenue

1820 FTE

Salary/Wage

#

47R Investment Revenue

1820 FTE

Salary/Wage

#

48R Other Revenue

1820 FTE

Salary/Wage

#

49R Allocated Admin (M&G) Revenue

1820 FTE

Salary/Wage

#

50R Released Net Assets-Equipment

1820 FTE

Salary/Wage

#

51R Released Net Assets-Time

1820 FTE

Salary/Wage

#

52R Total Revenue = 57E

1820 FTE

Salary/Wage

#

53R SUBCONTRACTED DIRECT CARE EXPENSE DETAIL FEN

1820 FTE

Salary/Wage

#

54R EXPENSE AMT.

1820 FTE

Salary/Wage

#

55R REVENUE AMT.

1820 FTE

Salary/Wage

#

56R EXPENSE AMT.

1820 FTE

Salary/Wage

#

57E

1820 FTE

Salary/Wage

#

58E MASSACHUSETTS CONTRACT INFORMATION

1820 FTE

Salary/Wage

#

59E Contract ID -11 Characters

1820 FTE

Salary/Wage

#

60E MMARs Code

1820 FTE

Salary/Wage

#

61E C

1820 FTE

Salary/Wage

#

62E D

1820 FTE

Salary/Wage

#

63E E

1820 FTE

Salary/Wage

#

64E F

1820 FTE

Salary/Wage

#

65E G

1820 FTE

Salary/Wage

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66E H

1820 FTE

Salary/Wage

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67E I

1820 FTE

Salary/Wage

#

68E J

1820 FTE

Salary/Wage

#

69E K

1820 FTE

Salary/Wage

#

70E L

1820 FTE

Salary/Wage

#

71E M

1820 FTE

Salary/Wage

#

72E N

1820 FTE

Salary/Wage

#

73E O

1820 FTE

Salary/Wage

#

74E P

ORGANIZATION: New Hope, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UF/R Program Number:	30	Program Name:	Domestic Violence Emergency Shelter	Description:	Emergency Shelter/Casework/Counseling	FY END:	6/30/2017	FEIN:	042681340
*Program Type:	23	Program Address:	140 Park Street (multiple confidential) (Number/Street)	All/Lab/Co (City)	MA (State)	02703 (Zip/Code)	# operating hours/week (e.g., 40):	b 10,558	
<i>Note to Readers: This schedule should be read in context with F.S. Notes and all other UF/R 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.</i>									
<i>*Program Type codes: 21 = SPED; 22 = HC/P/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Non-negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement/NA = Not Applicable</i>									
REVENUE	OS STAFFING # hours/yr = 1.00 FTE:	1820	FTE	Salary/WAGE	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib. Gifts, Leg. Bequests, Spec. Ev.	10,559	1S Program Director (UF/R Title 102)	1.58	69,917	1E Total Direct Program Staff = 39\$	8.94	42,1289		
2R Gov. In-Kind/Capital Budget	19,534	2S Program Function Manager (UF/R Title 101)	0.27	12,459	2E Chief Executive Officer		1,475		
3R Private In-Kind	29,361	3S Ass. Program Director (UF/R title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UF/R Title 104)			4E Accounting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UF/R Title 105 & 121)			5E Admin Maint/House-Gmdskeeping				
6R Other Grant (exclud. Fed Direct)		6S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 106)			6E Total Admin Employee				1,475
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)			7E Commercial products & Svcs/Mktng				
8R Dept. of Mental Health (DMH)		8S RN - Non Masters (UF/R Title 108)			8E Total FTE/Salary/Wages				
9R Dept. of Developmental Services (DD/SD/DR)		9S LPN (UF/R Title 109)			9E Payroll Taxes 150				
10R Dept. of Public Health (DPH)	530,450	10S Pharmacist (UF/R Title 110)			10E Fringe Benefits 151				
11R Dept of Children and Families (DCF/DSS)	178,670	11S Occupational Therapist (UF/R Title 111)			11E Accrued Adjustments				
12R Dept. of Transitional Assist. (DTA/VEL)		12S Physical Therapist (UF/R Title 112)			12E Total Employee Compensation & Rel. Exp.				
13R Dept. of Youth Services (DYS)		13S Speech Lang. Pathol., Audiologist (UF/R Title 113)			13E Facility & Prog. Equip. Expenses 301,350				
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UF/R Title 114)			14E Facility & Prog. Equip. Depreciation 301				
15R Health Care Fin & Policy (HCF)-Contract		15S Spec. Education Teacher (UF/R Title 115)			15E Facility Operation/Maint/Frm 390				
16R MA Comm. For the Blind (MCB)		16S Teacher (UF/R Title 116)			16E Facility General Liability Insurance 390				
17R MA Comm. for Deaf & H.H. (MCD)		17S Day Care Director (UF/R Title 117)			17E Total Occupancy				
18R MA Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UF/R Title 118)			18E Direct Care Consultant 201				
19R MA Off for Refugees & Immigr. (ORI)		19S Day Care Teacher (UF/R Title 119)			19E Temporary Help 202				
20R Dept of Early Educ & Care (EEC)-Contract		20S Day Care Ass't. Teacher / Aide (UF/R Title 120)			20E Clients and Caregivers' Reimb./Stipends 203				
21R Dept of Early Educ & Care (EEC)-Voucher		21S Physician & Doctorate (UF/R Title 122)			21E Subcontract Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych Masters) (UF/R Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DC)	22,154	23S Social Worker - L.I.C.S.W. (UF/R Title 124)			23E Staff Mileage / Travel 205				
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W. (UF/R Title 125 & 126)			24E Meals 207				
25R Veterans' Services (VET)		25S Licensed Counselor (UF/R Title 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UF/R Title 128)			26E Vehicle Expenses 208				
27R Div of Housing & Community Develop(OCD)		27S Cert. Ach. &/or Drug Abuse Counselor (UF/R Title 129)			27F VEHICLE Depreciation 208				
28R POS Subcontract		28S Counselor (UF/R Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UF/R Title 131)			29S Client Personal Allowances 211				
30R Mass. State Agency Non - POS		30S Case Worker / Manager (UF/R Title 132)	4.33	132,335	30E Provision Material Goods/Sys/Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff/Super. (UF/R Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UF/R Title 134)			32E Other Commercial Prod. & Sys. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UF/R Title 135)	2.05	56,247	33E Program Supplies & Materials 215				
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UF/R Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UF/R Title 137)			35E Other Expense				
36R Medicare		36S Maintenance House/Groundskeeping Cook 338			36E Total Other Program Expense				
37R Mass Govt. Client Stipends		37S Direct Care / Driver Staff (UF/R Title 138)			37E Other Professional Fees & Other Admin. Exp. 410				
38R Client Resources	464	38S Direct Care Overtime, Shift Differential and Relief			38E Leased Office/Program Office Equip. 410,350				
39R Mass. spon client SF/3rd Pdy offseis		39S Total Direct Program Staff = 1E			39E Office Equipment Depreciation 410				
40R Other Publicly Sponsored client offseis					40E Program Support 216				
41R Private Client 3rd Pdy/other offseis					41E Professional Insurance 410				
42R Released Net Assets/Program					42E Working Capital Interest 410				
43R Released Net Assets/Equipment					43E Total Direct Administrative Expense				
44R Commercial Activities					44E Admin (M&G) Reporting Center Allocation				
45R Non-Charitable Revenue					45E Total Reimbursable Expense				
47R Investment Revenue					46E Direct/State/Federal Non-Reimbursable Expense				
48R Other Revenue					47E Allocation of State/Fed Non-Reimbursable Expense				
49R Allocated Admin (M&G) Revenue					48E TOTAL EXPENSE				
50R Released Net Assets/Program	4,833	50S Internet filing system			49E TOTAL REVENUE = 63R				
51R Released Net Assets/Equipment	731,828	51S 75% filing			50E OPERATING RESULTS				
52R Released Net Assets/Time	409				51E PRELIMINARY Calculation of Cost Reimb. Excess Rev *				
53R Total Revenue = 57E	38,202				52E Admin (M&G) Reporting Center Allocation				
	504,653				53E Total Reimbursable Expense				
					54E Direct Employee Compensation & Related Exp.				
					55E Direct Occupancy				
					56E TOTAL EXPENSE				
					57E TOTAL REVENUE = 63R				
					58E OPERATING RESULTS				
					59E PRELIMINARY Calculation of Cost Reimb. Excess Rev *				
					60E Admin (M&G) Reporting Center Allocation				
					61E Total Reimbursable Expense				
					62E Allocation of State/Fed Non-Reimbursable Expense				
					63E Direct/Other Program/Operating				
					64E Direct Subcontract Expense				
					65E Direct Administrative Expense				
					66E Direct Other Expense				
					67E Direct Depreciation				
					68E Donations/Grants funded program asset depreciation				
					69E 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)				
					70E Revenue Offsets				
					71E Capital Budget Adjustment				
					72E Capital Budget Release				
					73E Capital Budget Adjustment				
					74E Capital Budget Release				
					75E Capital Budget Adjustment				
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					162E Capital Budget Release				

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Hope, Inc., which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2017.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 New Hope, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 8, 2017

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

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

Report on Compliance for Each Major Federal Program

We have audited New Hope, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of New Hope, Inc.'s major federal programs for the year ended June 30, 2017. New Hope, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, New Hope, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

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

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

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

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

Damiano, Burk & Nuttall, P.C.
Lincoln, RI
November 8, 2017

NEW HOPE, INC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year ended June 30, 2017

SUMMARY OF AUDITORS' RESULTS

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

FINDINGS-FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

FINDINGS-COMMONWEALTH OF MASSACHUSETTS

None