



Cambridge Community Center

Learn. Grow. Connect.

5 CALLENDER STREET, CAMBRIDGE, MA 02139 | TEL: 617-547-6811 | FAX: 617-864-0692 | WWW.CAMBRIDGECC.ORG | INFO@CAMBRIDGECC.ORG

Strengthening Families Together Project

ABSTRACT: The Strengthening Families Together Project (SFTP) plans to develop and implement a program model to address all three Top Tier Needs as they pertain to the unique needs and specific strengths of the families in the Target Population, with a particular focus on mental health. SFTP's core partners are Cambridge Community Center (CCC), Agassiz Baldwin Community (ABC) and East End House (EEH). The approach to the coordination and integration of services will be further developed in the planning phase of this project through the development of detailed logic models and theories of change that honor the unique and different ways families are affected and impacted by mental health conditions, financial and housing insecurity, and homelessness. Specialized service providers and families will be engaged as key partners in the development and design of the project during the planning phase.

The project model will include the Strengthening Families and Nurtured Heart Approaches as foundational frameworks for the project design. The specific methods or approaches may include: co-creating strategies and interventions with families, family workshops and support groups, staff professional development, and using specific evidence-based strategies that have been shown to be effective in fostering protective factors for families. Core programming will include robust case management and performance management to monitor progress towards family and child-centered outcomes. Services and supports provided will be sensitive and responsive to differences in race, religion, national origin, gender, gender expression, sexual orientation, physical ability, socioeconomic status, geography, language, immigration status, and other characteristics.

GRANT AMOUNT REQUESTED: \$30,000

LEAD ORGANIZATION CONTACT: Darrin Korte, 617-547-6811,
darrink@cambridgecc.org

Target Population

ABC, CCC, and EEH are located in different neighborhoods of Cambridge and collectively serve children and families from every Cambridge Public School and neighborhood in the city. While the three organizations serve somewhat different demographics, we have identified some commonalities specific to the unmet needs of those in our programs.

While all the children and families in our programs may benefit from some aspects of this project, the target population are children and families living in poverty who utilize the programs of ABC, CCC, and EEH. Families headed by single women, people of color, and those born outside of the United States are disproportionately represented in this group. All organizations have observed a high level of unmet mental health needs within this target population, which is supported by the data. According to the Data Resource Center for Child & Adolescent Health, nearly 43% of children in Cambridge have two or more Adverse Childhood Experiences (ACEs). Twenty-one percent of Cambridge children have faced extreme economic hardship; ten percent have lived with somebody who had an alcohol or drug problem; nine percent have lived with someone who was mentally ill or suicidal; and nine percent have been a victim or witness of neighborhood violence.

Leveraging the strong relationships our programs have with families, there is a significant opportunity for increased engagement, targeted interventions and co-creation of strategies with families to build capacity and greater resilience. All partners are committed to providing quality services that are outcome-oriented, culturally and linguistically competent, dual-generational, strengths-based, developmentally appropriate, and both individual and family centered.

Overall Partnership

ABC, CCC and EEH agree to work intensively together to develop a tactical plan for influencing, accelerating, and transforming approaches to social-emotional learning and access and engagement of families in a variety of mental health services, and to work externally to influence systems-level changes in Cambridge to allow more equitable access to resources. Each organization agrees to work together to learn from each other, explore opportunities for improving collective impact, and create opportunities for individual and collective capacity building in order to address the Cambridge's Top Tier Needs of Affordable Housing and Homelessness, Financial Security, and Mental Health as it pertains to the specific under-resourced children and families they collectively serve.

A deep commitment to and involvement in the community is a central piece of the missions and purposes for all three organizations. Other shared values include: building community among diverse constituents; empowering residents and elevating the voices of those who have been historically oppressed; using strengths-based approaches in all programs and services; taking a dual-generational approach in creating strategies and interventions; promoting the well-being and quality of life of their constituents; and addressing social and economic inequities and barriers to receiving services that improve the quality of life – all three organizations have a strong commitment to serving children and families regardless of their ability to pay for services.

Guiding principles for this project will include, but are not limited to:

1. We believe that all individuals and families have inherent assets and therefore take a **strengths-based** approach to our work.
2. We believe that **diversity** is a tremendous asset and strive to foster an inclusive environment.
3. We insist on excellence, **continuously strive to improve** our services, and hold ourselves accountable to creating measurable impact.
4. We believe that infusing **evidence-based** practices and implementing a comprehensive performance management system are essential to maintaining high quality programming.
5. We believe that through **continuous learning**, innovating and building on successes and lessons learned we can provide impactful programming and help inform larger fields of practice.
6. We believe that the only way to be successful in our work is to maintain **open, honest, and courageous communication** and work collaboratively using the diverse talents of our staff, volunteers, community stakeholders and cross sector partners.

Top Tier Needs

We have identified mental health as our top priority because we can build on our assets and experience in this area. Some of our work will have a positive impact on all the children we serve but the focus is the target population. The ultimate goal is to increase access to culturally responsive mental health services for the target population by leveraging the strong and trusting relationships we have with these families, removing the logistical barriers families often face when trying to access mental health services by incorporating services into our existing OST and early education programs. The partnership understands the complexity and systemic nature of the top tier needs, and how they can impact each other and families differently. We anticipate that the families receiving the highest level of mental health support through this project will often have additional challenges with housing and financial security.

The early childhood and out-of-school time (“OST”) programs that the three partner organizations provide enable parents and guardians to work, further their education, and are often the critical link to increasing their financial security. Research has shown that family income is strongly correlated with healthy child development and long-term family opportunity and success. Expensive or insufficient child-care often interfere with work, which can further reduce family income. One consumer of these organizations said recently:

“I was painfully underemployed, and by the time I had my second child it had become clear that we wouldn’t stay afloat in a city where families like mine become lost between the ridiculously high rents and childcare costs. Having affordable, reliable care for both of my children provided by caregivers that really understand and care about our family has a massive positive impact on our family. My being able to finally work a full-time job again meant that our financial situation stabilized.”

Families with children who are struggling with mental health issues are often faced with school suspensions, the need to attend IEP or similar meetings during the work day, and are pressured to

find supports for their children that are costly, outside of their neighborhoods, don't align with the family's schedule, and are not culturally responsive. Our model would address these challenges by increasing access to appropriate mental health services, and therefore improve stability for families (financial and otherwise). During the Planning Phase we will further develop relationships with partners focused on housing and financial security. Through case-management and the creation of these connections, we will be better able to connect families with a variety of services based on their needs and may find other opportunities to bring resources into our programs to address all three Top Tier Needs.

Partner Organizations

Cambridge Community Center

Executive Director, Darrin Korte
5 Callender Street
Cambridge, MA 02139
www.cambridgecc.org
Tax ID: [REDACTED]
Status: 501(C)(3)

Agassiz Baldwin Community

Executive Director, Maria LaPage
20 Sacramento Street
Cambridge, MA 02138
www.agassiz.org
Tax ID: [REDACTED]
Status: 501(c)(3)

East End House

President and CEO, Michael Delia
105 Spring St
Cambridge, MA 02141
www.eastendhouse.org
Tax ID: [REDACTED]
Status: 501(c)(3)

ABC, CCC, and EEH are the core partners for this project, and the three Executive Directors will take equal responsibility for decision-making, and the development, implementation, and evaluation of the project. There will be other collaborators and thought-leaders brought in for expertise but they will not have equal responsibility for the project as a whole. The three organizations have all signed a Letter of Affirmation defining our guiding principles, and have completed MOUs in the past.

The partnership has met with a variety of other organizations and individuals in connection with this project. During the Planning Phase, we will further explore who our key collaborators will be for the Implementation Phase, knowing that some of these connections will develop into deeper partnerships, some will serve more as strategic informants or referral organizations, and others may not be aligned with the project. Thus far in our work, we have made connections with Cambridge Non-Profit Coalition, Community Health Network Area 17 (CHNA 17), Cambridge Health Alliance, Homeowner's Rehab Inc, Cambridge Agassiz Harvard Fund, Nurtured Heart Trainer and LISCW Sam Healy, and PEAR Institute. As we explore how these collaborators and others will be involved with the project, we will define the nature of the partnerships through MOU's to identify roles, responsibilities, and ensure commitment to the guiding principles of the partnership.

Collectively, these three organizations serve 10,000 people in Cambridge every year. In our early education and OST programs, ABC currently serves 350 children, CCC currently serves 200 children, and East End House currently serves 350 children. The focus of this project is to deepen the positive impact for the most vulnerable families we collectively serve and increase access to specialized services for those with a high need, while also creating a program culture that supports the positive social-emotional development of all children. We anticipate that by improving our capacity to help these children and families thrive, we can become trusted

partners with outside organizations who can refer children in need, knowing we are better equipped to meet the needs than many other programs. In these ways, we will also increase the number of families in the target population being served by our programs.

ABC, CCC, and EEH have a long history of working together to share best practices, resources, information, and to collectively address shared challenges and provide professional development opportunities to our staffs. We are excited to move the partnership into a new phase of actively developing new program models in collaboration to address the deeply entrenched issues we each see daily in our communities. All three organizations have extensive experience with partnerships and collaborations. We partner to achieve several things: strengthening our outreach so as to connect with more families; enriching the experiences of children and families in our programs; providing specialized support for children with specific needs; and engaging with cross-sector, systems-level change in our community to amplify impact.

Therefore, all organizations work with Cambridge Public Schools teachers and administration, The Agenda for Children, and The Middle School Network, a range of social workers, the Department of Children and Families, Lesley University, and CHNA-17. All three Executive Directors serve on the Cambridge Nonprofit Coalition Steering Committee, and their organizations were founding members of the Coalition. Each organization also maintains a robust range of other partnerships to address the specific needs of the organization and communities served.

Family Engagement

This partnership is an opportunity for all organizations to deepen the engagement with the families in the target population currently served, while also becoming programs where CPS, Department of Children and Families, or other agencies can refer families, knowing we are equipped to provide the services necessary for these children to not only survive, but thrive.

Agassiz Baldwin Community: We view parents (we define “parent” as anyone who serves as a child’s primary caregiver) as the most important partner and therefore prioritize the development of strong relationships with families. We regularly conduct parent surveys and have at least two parent representatives on our Board of Directors to ensure parent voice is included in program and agency decision-making.

East End House: For over 143 years, East End House has served as an anchor institution for the low-income and under-resourced residents of Cambridge, and surrounding communities as a knowledge broker for the wider community around the issues that concern our most vulnerable neighbors, and ultimately, as a systems leader organizing collective impact efforts both locally and beyond.

Equity and Inclusion

Agassiz Baldwin Community: ABC serves a racially- and income- diverse group of children and families that span the whole city, including those who are affluent and white alongside children of color living in poverty. This diversity is a strength and presents an opportunity to engage the community around issues of equity, racism, classism, income inequality, and poverty

alleviation. “The Anti-Racism Stewards” staff group lead the organization in efforts to dismantle organizational policies, practices, and cultural norms that contribute to the larger systemic and institutional racism that oppress and marginalize people of color.

East End House: East End House addresses equity and inclusion in myriad ways from hiring practices, to mandatory Cultural Competency trainings, to curriculum that helps children understand their ethnic and national identities and the importance of diversity. Hiring a diverse staff to reflect our diverse consumer base is a point of pride for East End House. In recent years, East End House has made an especially concerted effort to hire Cambridge residents, and particularly Cambridge residents of color, to maximize the possibility for close interpersonal connections with children and families who live in Cambridge and identify as people of color.

Lead Organization

CCC depends on a wide-array of partnerships in order to diversify the quality learning experiences for the children enrolled in our school-age programs. Current partnerships include the Cambridge Police Department, Harvard University, MIT, HEARTplay, Jam’Nastics, Coaching Corps, and Boston Karate Institute. Past and developing partnerships include Liars and Believers (dramatic play), Yoga for Good, and Junior Achievement of Northern New England (JANNE). We also receive regular volunteers through 4Boston, a group of students from Boston College committed to community service. Current partnerships outside of our school-age programs include Capital One, The Bridge Sound and Stage, Food For Free, and Lovin’ Spoonfuls.

CCC has managed countless grants, donations, and contracts, ranging from large, six-figure, multi-year commitments to small one-time contributions to support a specific project. These contributions have come from individuals, corporations, and foundations, as well as through state and city government. CCC is in good-standing in regards to reporting requirements. CCC contracts the firm of CliftonLarsonAllen (CLA) to manage its financial services. All financial operations are overseen by the Board of Directors Budget and Personnel Committee. Further, CCC completes annual financial audits, most recently filed by Kevin P. Martin & Associates.

CCC participates in regular data collection in our OST Programs, utilizing the Assessing Program Practices Tool (APT), the Organizational Self-Study (OSS), the School-Age Care Environmental Rating Scale (SACERS), and the Strengthening Families Program Self-Assessment. We are active members in the City of Cambridge’s Agenda for Children, which provides our program staff with a Quality Coach.

From our Lead Teachers and janitorial staff to our administrative staff, which include former “Center Kids,” our staff, volunteers, and Board of Directors have deep roots in the Coast neighborhood of Cambridge. One of our greatest strengths is a passionate, diverse staff that deeply understands the needs of our surrounding community. Many of the staff and children in our programs come from families that have been involved with the Center for four or even five generations, enriching our Center with a strong sense of history, family, and community.

Initial Plan for Program Model: Strengthening Families Together Project (SFTP)

SFTP plans to develop and implement a program model to address all three Top Tier Needs as they pertain to the unique needs and specific strengths of the families in the Target Population, with a particular focus on mental health. The approach to the coordination and integration of services will be developed more comprehensively in the planning phase of this project through the development of a detailed project logic model and theory of change that honors the unique and different ways families are affected and impacted by mental health, financial security housing and homelessness. As stated, the primary goal is to increase access to culturally responsive mental health services for the target population by leveraging the strong and trusting relationships we have with these families, and removing the logistical barriers families often face when trying to access mental health services by incorporating the services into the programs.

The intensity of interventions for children in our programs will be correlated with need. During the Planning Phase, we will further delineate the levels of interventions for all children, some children, and a few children. *All* children in our programs will be impacted through the increased focus on positive social-emotional development and professional development for staff. *Some* children will receive a higher level of support through parent trainings and a low dose of specialized support as needed. A *few* children and their families who have a high level of trauma, multiple adverse childhood experiences, or other more debilitating mental health needs will receive a high intensity dosage of individualized support, specialized and professional therapeutic services, and family services.

Based on the Needs Assessment data and our own experiences, we anticipate that the majority the children and their families who make up the group in the “few” category align with what has been identified as the target population. For this group, we will take a much more intensive case management approach and work closely with families to provide for the professional and individualized mental health services that they and/or their children need, while also working to connect them with services and supports that will build family resiliency through increased access to affordable housing and financial security.

The core partners, ABC, CCC, EEH, have secured the participation and involvement of specialized providers of services like Homeowners Rehab, Cambridge Health Alliance, local banks, Nurtured Heart Approach¹ Consultant Sam Healy, LICSW, and others in the development of this application and who have agreed to participate in the planning phase of this project. During the six month planning phase of this project we will further engage partners and leverage other community-based resources, particularly as they specifically relate to the Top Tier needs of mental health, financial security, and affordable housing. We will selectively draw upon and use specific change tools, frameworks and strategies to foster creative and collaborative approaches from all partners engaged during this phase (i.e., Collective Impact, Appreciative Inquiry, Technologies of Participation, Design Thinking, and other methods). Families to be served will also be involved as both key informants and partners in the planning phase. We plan to support this involvement by offering travel vouchers, food, childcare, family stipends, and other supports to foster and support this involvement in planning activities and meetings.

¹ The Nurtured Heart Approach is a nationally recognized, trauma-informed, strengths-based approach to supporting children’s social-emotional development

A primary vision of this project is to draw on the unique attributes of the partner organizations to serve as project anchors and unique points of entries for families to address the interconnection of mental health, housing and financial security based on the unique circumstances, needs and specific strengths of families. The Strengthening Families Approach will be a primary framework used by this project and focuses on building and fostering the following five protective factors in and with all families: parental resilience, social connections, concrete support in times of need, parenting and child development knowledge, and social and emotional competence in children (Strengthening Families: A Protective Factors Framework, Center for the Study of Social Policy). The specific methods or approaches will be dual-generational and may include co-creating strategies and interventions with families, family workshops and support groups, staff professional development, and using specific evidence-based strategies that have been shown to be effective in fostering these protective factors. The Strengthening Families Approach and the Nurtured Heart Approach, already widely used by all three of the partner organizations, will be foundational elements in informing the project design.

There are various models of case management that the partners will consider in designing and implementing this program element. However, all case managers should be trained in and skilled at Motivational Interviewing, which is client-centered, nonjudgmental and collaborative – and focuses on building trust, increasing readiness for and reducing resistance to change, and increasing self-efficacy. At a minimum, the case management function will include some of the following elements and will be further fleshed out during the project’s planning phase: baseline assessment, benefits screening, individualized service plan (ISP) development, comprehensive information and referral services, tracking program participant service utilization and outcome data, making and tracking referrals (internal and external) for specialized services, advocacy for families.

Services and supports will be provided that are sensitive and responsive to differences in race, religion, national origin, gender, gender expression, sexual orientation, physical ability, socioeconomic status, geography, language, immigration status, or other characteristics. The partner organizations all have non-discrimination policies that cover these groups and will collaborate with other providers and services that maintain similar policies. Ongoing cultural competency training resources and strategies will be shared and strengthened as part of this project. Linguistic skills and services will be pooled to address the diversity of languages used among the target population.

The project will also build a robust performance management system that collects relevant data and uses it to measure progress towards outcomes; this will include the following three objectives:

- Build and cultivate a results-based, accountability driven organizational culture.
- Identify and utilize evidence-based practices wherever possible.
- Create a culture where all staff has a role in collecting, entering and using performance management data to make program improvements.

Cambridge Community Center

FY19 Budget

		FY19
REVENUE:		
Earned Income	Contracted Income	\$282,000
	Enrollment Fees	\$115,000
	Farmers Market	\$37,500
	Rentals	\$75,000
	Other Income*	\$1,000
Subtotal		\$510,500
Donations/Grants	Foundations and Corporations	\$221,140
	Individuals	\$72,563
	Board	\$12,000
	House Parties	\$10,000
	Community Led Events	\$0
Subtotal		\$315,703
TOTAL REVENUE		\$826,203
EXPENSES:		
Personnel	SALARIES, WAGES AND EMPLOYEE BENEFITS	\$534,923
	PROFESSIONAL FEES, AUDIT, ETC.	\$78,000
	EMPLOYEE BACKGROUND CHECKS/TRAINING	\$750
Subtotal		\$613,673
Programs	PROGRAM EXPENSE/SUPPLIES	\$70,000
Subtotal		\$70,000
Administration	OFFICE SUPPLIES	\$5,500
	COMMUNICATIONS	\$6,500
	EQUIP. RENTAL/REPAIR	\$3,500
	INFORMATION TECHNOLOGY	\$3,000
	POSTAGE	\$1,000
	MARKETING	\$2,500
Subtotal		\$22,000
Physical Plant	MAINTENANCE AND REPAIR	\$15,000
	UTILITIES	\$25,000
Subtotal		\$40,000
Other	INSURANCE (LIAB AND D&O)	\$24,837
	DUES AND SUBSCRIPTIONS	\$4,800
	BANK CHARGES/PENALTIES	\$2,800
	DEBT SERVICE - PRINCIPAL	\$8,150
	DEBT SERVICE - INTEREST	\$13,535
	BOARD OF DIRECTORS EXPENSES	\$1,500
Subtotal		55,622
TOTAL EXPENSES		801,295
Depreciation Expense		\$24,908
Profit/Loss		0

* Sale of Property, Insurance Claims, etc.

Cambridge Community Center Board of Directors

Our Board of Directors consists of up to 15 individuals who meet eight times annually. Members come from various professional, gender, socioeconomic, ethnic, and geographic backgrounds. 100% make solicitations on behalf of the Cambridge Community Center in addition to personal annual unrestricted donations.

Board Committees

1. Executive Committee
2. Governance and Board Development Committee
3. Budget and Personnel Committee
4. Fundraising Committee

Officers

President

Ms. Lindsey Thorne-Bingham, elected 2007
Boston College

Vice President

Ms. Victoria Harris, elected 2013
City of Cambridge Election Commission

Treasurer

Mr. Gregory Gullickson, elected 2005
Rice, Heard & Bigelow, Inc.

Secretary

Ms. Janelle St. Charles, elected 2017
Match Charter Public Middle School

Directors

Mr. Michael Abramowitz, elected 2018
LittmanGerson Associates, LLP

Rev. Lonnie Daniels, elected 2018
Abundant Life Church

Ms. Yuliya Daniels, elected 2017
Liberty Mutual Insurance

Ms. Corinne Espinoza, elected 2011
Corinne Espinoza Consulting

Ms. Yvonne L. Gittens, elected 1980
Cambridge Community Center, Inc.

Mr. Richard Guidelli, elected 2003
Gilman, Guidelli, & Bellow Co.

Ms. Toni Phillips, elected 1983
Retired

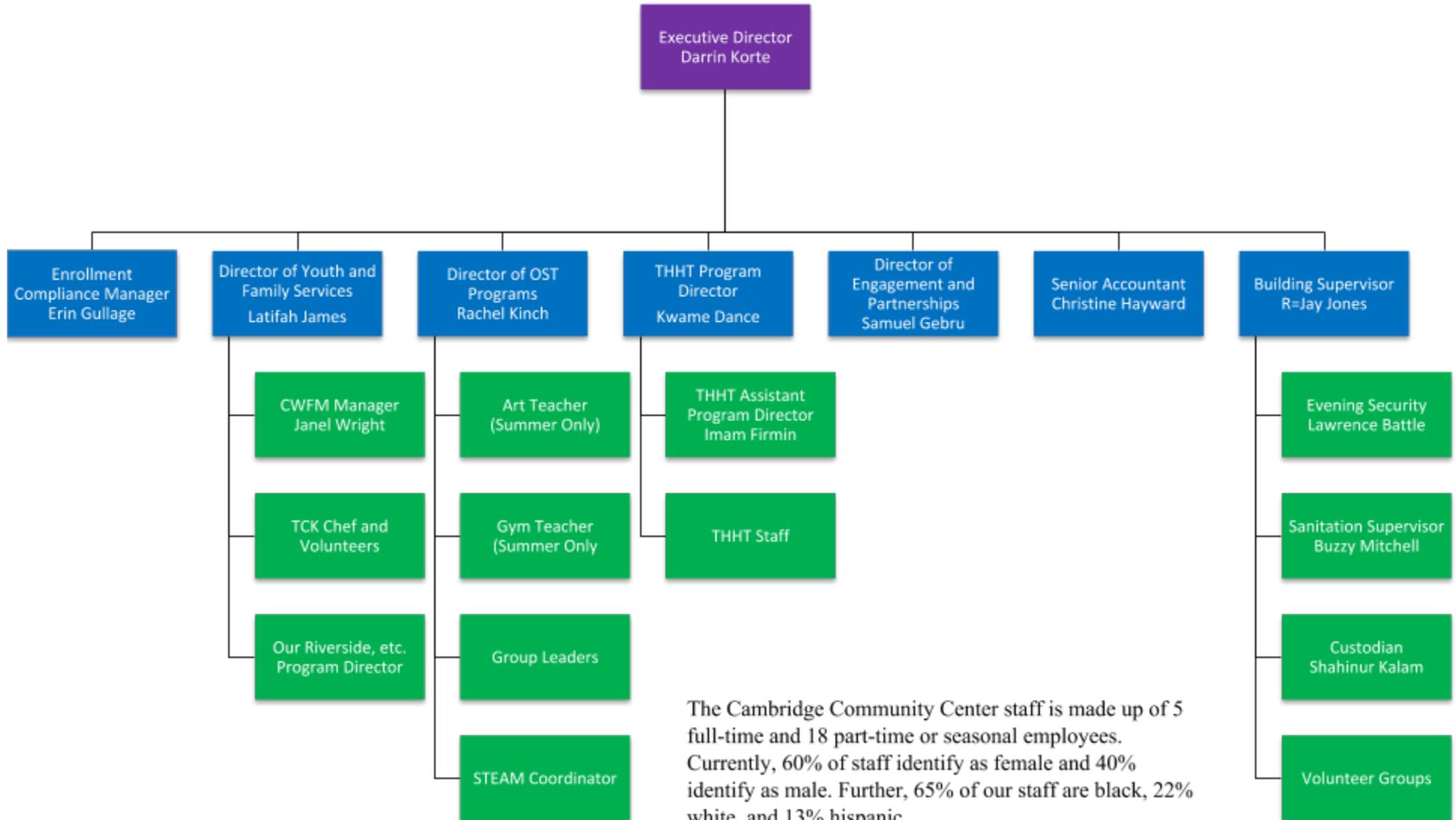
Ms. Lisa Velez, elected 2018
Cambridge Brands, Inc.

Mr. Rashaad Wharton, elected 2017
Middlesex County Superior Court

The Board of Directors is currently made up of 13 people, 8 of which identify as female. 46% are white, 39% are black, and 15% are hispanic.

Cambridge Community Center

Organizational Chart



Department of the Treasury

District Director

Internal Revenue Service

Date:

JUN 25 1973

In reply refer to:

AU:EO:ML



Cambridge Community Center, Inc.
Five Callender Street
Cambridge, Mass. 02139

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section ~~509(a)(1)~~ and 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

WILLIAM E. WILLIAMS
District Director

Strengthening Families Together Project
Proposed Planning Phase Budget

Budget Item	Total Expense
Three Executive Directors and Additional Staff Time (\$6,750/partner organization)	\$20,250
Consultants/Field Experts/Facilitators	\$6,000
Supplies and materials for planning phase activities, meetings, and to involve parents as partners in this phase of the project (i.e., planning and focus group meetings, food, child care, parent stipends, travel vouchers, etc. (\$1,250/organization)	\$3,750
TOTAL	\$30,000



Cambridge Community Center, Inc.

Uniform Financial Statements

June 30, 2018



Kevin P. Martin & Associates, P.C.

Cambridge Community Center, Inc.

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June 30, 2018

Independent Auditors' Report

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*

Financial Statements:

Statement of Financial Position as of June 30, 2018
with Comparative Totals as of June 30, 2017

Statement of Activities for the Year Ended June 30, 2018
with Comparative Totals for the Year Ended June 30, 2017

Statement of Cash Flows for the Year Ended June 30, 2018

Statement of Functional Expenses for the Year Ended June 30, 2018

Notes to Financial Statements

Schedule of Findings and Responses

Supplemental Information Required by the Operational Services Division:

Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

UFR Cover Page for the Year Ended June 30, 2018

Schedule A - Organization Supplemental Information Schedule
FY End June 30, 2018

Schedule B - Program Supplemental Information Schedule
FY End June 30, 2018

Schedule C - UFR Addendum

Acknowledgement of the Board of Directors



Independent Auditors' Report

To the Board of Directors of
Cambridge Community Center, Inc.

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 the Center 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.

Report on Summarized Comparative Information

The Center's 2017 financial statements were audited by other auditors; whose report dated December 15, 2017 expressed an unmodified audit opinion on those audited financial statements. 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 dated January 23, 2019, on our consideration of the Center'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 Center'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 Center's internal control over financial reporting and compliance.



Braintree, Massachusetts
January 23, 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
Cambridge Community Center, 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 Cambridge Community Center, Inc. (a nonprofit organization), (the Center), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 23, 2019.

Internal Control Over Financial Reporting

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



Mimi P. Martini & Associates, P.C.

Braintree, Massachusetts
January 23, 2019

ORGANIZATION : Cambridge Community Center, Inc.

FEIN: [REDACTED]

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	56,697			56,697	62,001
2	Accounts Receivable, Program Services	43,748			43,748	31,270
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	43,748			43,748	31,270
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	1,050			1,050	
8	Other Accounts Receivable					49,101
9	Other Current Assets					
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	101,495			101,495	142,372
12	Land, Buildings, and Equipment		1,169,488		1,169,488	1,120,796
13	Accumulated Depreciation		(607,061)		(607,061)	(566,388)
14	Net Land, Buildings and Equipment		562,427		562,427	554,408
15	Long-Term Investments					
16	Other Assets					
17	Due From Other Funds					
18	TOTAL ASSETS	101,495	562,427		663,922	696,780
LIABILITIES AND NET ASSETS						
19	Accounts Payable	17,013			17,013	28,762
20	Subcontract Payable					
21	Accrued Expenses	33,958			33,958	22,007
22	Current Notes Payable					
23	Current Portion Long-Term Debt		34,250		34,250	28,773
24	Deferred Revenue	6,732			6,732	1,138
25	Other Current Liabilities					50,292
26	TOTAL CURRENT LIABILITIES	57,703	34,250		91,953	130,972
27	Long-Term Notes & Mortgage Payable		297,040		297,040	311,180
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	57,703	331,290		388,993	442,152
NET ASSETS						
31	Unrestricted	27,231	140,865		168,096	129,040
32	Temporarily Restricted	16,561	90,272		106,833	125,588
33	Permanently Restricted					
34	TOTAL NET ASSETS	43,792	231,137		274,929	254,628
35	TOTAL LIABILITIES AND NET ASSETS	101,495	562,427		663,922	696,780

See Accompanying Notes to the Financial Statements

ORGANIZATION : Cambridge Community Center, Inc.

FEIN: [REDACTED]

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	302,080	28,432		330,512	282,000
2 In-Kind Contributions					
3 Grants	34,993			34,993	
4 Program Service Fees	377,100			377,100	371,467
5 Federated Fundraising Organization Allocation	18,169			18,169	
6 Investment Revenue					
7 Revenue from Commercial Products & Services	67,685			67,685	45,608
8 Other					
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions					
11 Satisfaction of Equipment Acquisition Restrictions	47,187	(47,187)			
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	847,214	(18,755)		828,459	699,075
EXPENSES AND LOSSES					
14 Administration (Management & General)	139,666			139,666	240,253
15 Fundraising	23,235			23,235	62,604
16 Total Program Services	645,257			645,257	484,923
17 TOTAL EXPENSES	808,158			808,158	787,780
18 Losses					
19 TOTAL EXPENSES AND LOSSES	808,158			808,158	787,780
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	39,056	(18,755)		20,301	(88,705)
25 NET ASSETS AT BEGINNING OF YEAR	129,040	125,588		254,628	343,333
26 NET ASSETS AT END OF YEAR	168,096	106,833		274,929	254,628

See Accompanying Notes to Financial Statements

ORGANIZATION : Cambridge Community Center, Inc.

FEIN: [REDACTED]

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2018

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	20,301
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	40,673
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(12,478)
5 Increase/Decrease in Prepaid Expenses	(1,050)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	(11,749)
8 Increase/Decrease in Accrued Expenses	11,951
9 Increase/Decrease in Deferred Revenue	5,594
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	(1,191)
14 Net Cash Provided by/(used in) Operating Activities	52,051
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(48,692)
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	(48,692)
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	(8,663)
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(8,663)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Cambridge Community Center, Inc.

FEIN: [REDACTED]

STATEMENT OF CASH FLOWS for the YEAR ENDED

6/30/2018

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(5,304)
32	Cash and Cash Equivalents at Beginning of Year	62,001
33	Cash and Cash Equivalents at End of Year	56,697

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	15,077
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

ORGANIZATION : Cambridge Community Center, Inc. FEIN:

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

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	497,319	38,437	14,189	444,693
2. Occupancy	76,004	10,179		65,825
3. Other Program / Operating Expense	28,798	683	15	28,100
4. Subcontract Expense				
5. Direct Administrative Expense	97,914	65,241	955	31,718
6. Other Expenses	67,450	21,708	8,076	37,666
7. Depreciation of Buildings and Equipment	40,673	3,418		37,255
8. TOTAL EXPENSES	808,158	139,666	23,235	645,257

See Accompanying Notes to Financial Statements

*

ORGANIZATION : Cambridge Community Center, Inc. **FEIN:**

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

	PROGRAM #				
	<u>1</u>	<u>2</u>	<u>3</u>	<u> </u>	<u> </u>
1. Employee Compensation & Related Expenses	<u>98,320</u>	<u>344,752</u>	<u>1,621</u>	<u> </u>	<u> </u>
2. Occupancy	<u>11,791</u>	<u>47,327</u>	<u>6,707</u>	<u> </u>	<u> </u>
3. Other Program / Operating Expense	<u>291</u>	<u>25,809</u>	<u>2,000</u>	<u> </u>	<u> </u>
4. Subcontract Expense	<u> </u>				
5. Direct Administrative Expense	<u>7,235</u>	<u>15,183</u>	<u>9,300</u>	<u> </u>	<u> </u>
6. Other Expenses	<u>18,040</u>	<u>10,431</u>	<u>9,195</u>	<u> </u>	<u> </u>
7. Depreciation of Buildings and Equipment	<u>3,419</u>	<u>30,417</u>	<u>3,419</u>	<u> </u>	<u> </u>
8. TOTAL EXPENSES	<u>139,096</u>	<u>473,919</u>	<u>32,242</u>	<u> </u>	<u> </u>

See Accompanying Notes to Financial Statements

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies

The financial statements of Cambridge Community Center, Inc. (the Center) 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 are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The Center was incorporated in the Commonwealth of Massachusetts as a nonprofit corporation in 1929. In the 89 years since its incorporation, the Center has initiated many Riverside neighborhood firsts, including the establishment of the first nursery school and the first varsity basketball games open to African Americans. In subsequent decades, the Center has hosted HeadStart Program classrooms, the Riverside Health Care Facility, and a wide variety of community and social events. Today, the Center's mission is to promote community cooperation and unity and empower youth, individuals, and families. The following program divisions are listed in order of relative importance based upon total program expenditures:

School Age Services - The School Age Services division offers a variety of programs which include: (a) *CCC Enriches* is a K-5 program that is open when school is closed. In groups no larger than 13 kids, children receive one-on-one homework help, a healthy snack, and can select from over 15 electives, including MinecraftEdu computer programming, cooking, and sports league; (b) *CCC Inspires* is the middle school out-of-school time program at CCC. The program includes the many opportunities the K-5 program offers, but is designed to respond to the needs and interests of middle school students, offering youth weekly STEAM (Science, Technology, Engineering, Art, and Math) opportunities; and (c) *Cowemoki Summer Enrichment Program* is a full-day K-8 summer program that also offers volunteer and work opportunities for high school students. Every week, children are offered art classes, gym classes, soccer lessons, swimming, and over 10 additional electives. Every Friday is Field Trip Friday, with various destinations. The division accounts for 72% of the Center's total program expenditures.

Community Services - The Community Services division offers a variety of community programs which include the Cambridge Winter Farmers Market; the Riverside Art Gallery at the Center; the Coast Kitchen, a free monthly meals program, rentals for community groups and events, a Senior Thanksgiving Luncheon and a Holiday Toy Drive. The division accounts for 24% of the Center's total program expenditures.

Teen Services - The Teen Services division offers a variety of programs which include the Hip Hop Transformation, a music program for teens and *CCC Empowers*, a program that provides high school students with volunteer opportunities to gain valuable work experience while engaging with their community. Teens participating in the *CCC Empowers* program coach in Sports League, work at the Cambridge Winter Farmers Market, and provide administrative and technical support at the Center. The division accounts for 4% of the Center's total program expenditures.

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating and non-operating activities. Operating revenues consist of those monies received and other contributions attributable to the Center'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 Center's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents three classes of net assets (unrestricted, temporarily restricted and permanently restricted) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Center 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 Center and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions, gains and investment income that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the reporting period in which the contributions are recognized.

(d) Operating Fund and Plant Fund

To ensure observance of limitations and restrictions placed on use of resources available to the Center, the accounts of the Center 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.

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(d) Operating Fund and Plant Fund - continued

The assets, liabilities and fund balances of the Center 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.

(e) Revenue Recognition

The Center earns revenue as follows:

Program Service Fees - Program service fee revenue is earned and recognized by the Center when units or services are provided under various agreements funded primarily by governmental agencies. All contracts are unit-rate. 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. Billings on the contracts are subject to final approval by the governmental agencies.

Contributions and Grants - Contributions and grants are recorded as support at the date of donation, pledge or dates stated in award letters as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Client Fees - Client fee revenue is earned and recognized by the Center when services are provided, which is included in program service fees on the statement of activities.

Rental - Rental income is derived from renting space in their building for various activities. Rental revenue is recognized as space is provided and is included in revenue from commercial products and services on the statement of activities.

Deferred revenue represents camp fee income received prior to year-end for its Summer Enrichment program. These amounts are deferred and recognized over the period to which the fees relate.

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(e) Revenue Recognition - continued

Substantially all of the Center's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2018, the Corporation derived approximately 54% of its total revenue from individuals and foundations, 32% from the governmental agencies and 14% from client fees. 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 Center does not have a policy to accrue interest on receivables. The Center has no policies requiring collateral or other security to secure the accounts receivable.

As of June 30, 2018, the Center's accounts receivables were due as follows: approximately 66% due from foundations and 34% due from governmental agencies.

(g) Cash and Cash Equivalents

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

The Center maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Center has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of June 30, 2018.

(h) Land, Buildings and Equipment

Land, buildings 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.

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(h) Land, Buildings and Equipment - continued

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

Building	39 years
Building improvements	20 years
Playground equipment	10 years
Computers and equipment	3-5 years
Fixtures	5 years
Vehicles	5 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator or possible impairment is noted. If the carrying amount for the asset is not recoverable, the value is written down to the asset's fair value.

(i) Fundraising Expense

Fundraising expense relates to the activities of raising general and specific contributions to the Center and promoting special events. Fundraising expenses as a percentage of total contribution and grant revenue was 9% 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) 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 Center. During 2018, the Center revised its cost allocation policy which has been reflected in these financial statements for the year ended June 30, 2018.

Payroll and associated costs are allocated to functions based upon actual time charges. Occupancy costs are allocated based upon square footage.

(k) Use of Estimates

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

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(l) Income Taxes

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

(m) 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 GAAP. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2017, from which the summarized information is derived.

(2) Land, Buildings and Equipment

Land, buildings and equipment consisted of the following at June 30, 2018:

Land	\$	175,000
Building		139,300
Building improvements		703,833
Playground equipment		46,704
Computers and equipment		29,894
Fixtures		20,634
Vehicles		54,123
		<u>1,169,488</u>
Accumulated depreciation		<u>(607,061)</u>
Property and equipment, net	\$	<u>562,427</u>

Depreciation for all property and equipment amounted to \$40,673 for the year ended June 30, 2018.

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(3) Debt

The Center entered into a mortgage note payable with Cambridge Savings Bank in the maximum amount of \$450,000. The note accrues interest at a rate of 5.82% per annum. Principal and interest payments of \$2,077 are due monthly with any remaining balance due at maturity on March 8, 2023. The note is collateralized by real estate located at 5 Callendar Street, Cambridge, Massachusetts, and is subject to certain reporting, and operational covenants. The Center's Board of Directors authorized the borrowing as part of a plan to address capacity building and related issues. As of June 30, 2018, the outstanding balance on the mortgage note payable was \$229,283.

The Center entered into a revolving line of credit facility with Cambridge Savings Bank in the maximum amount of \$60,000. Advances on the line of credit bear interest at a variable rate equal to Cambridge Savings Bank's base rate plus 2.5% per annum (7.25% as of June 30, 2018). The line of credit is unsecured; however, the Cambridge Savings Bank holds the right of setoff and can deduct the balance due from the Center's checking and savings accounts held with Cambridge Savings Bank. The line is renewable annually. As of June 30, 2018, the outstanding balance on the line of credit was \$24,314.

The Center entered into a vehicle loan payable with Ford Motor Credit in the original amount of \$14,423. The note is due in monthly installments of \$240 and bears interest at a fixed rate of 5.9% per annum. The final payment on the note is due June 4, 2021 and is secured by the vehicle. As of June 30, 2018, the outstanding balance on the note payable is \$7,693.

Total maturities of the notes payable are as follows:

2019	\$ 34,250
2020	10,491
2021	10,935
2022	8,881
2023	266,733

Interest expense on notes payable for year ended June 30, 2018 amounted to \$15,077.

(4) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2018, temporarily restricted net assets are restricted for the following purposes:

Capital renovations and improvements	\$ 90,272
Teen Programs	<u>16,561</u>
Total	\$ <u>106,833</u>

Cambridge Community Center, Inc.

Notes to Financial Statements

June 30, 2018

(5) Commitments and Contingencies

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

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

(6) Not-For-Profit Provider Surplus Revenue Retention

The Corporation has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Corporation 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 the Agency's charitable purposes, provided that no portion of the surplus may be used for any non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted.

(7) Operations

The Center is experiencing cash flow challenges which have led to negative cash positions at times and prompted the Center to use borrowed funds from its line of credit facility along with restricted cash advances from its Capital Renovation Fund for working capital purposes.

To help return the Center to profitability, management has designed and implemented a corrective action plan for 2019 and beyond that includes reducing the Center's expenses by eliminating one full-time and one part-time position. To increase revenue, management intends to include additional annual fundraising efforts, strategically target and pursue grant opportunities, and expand its individual donor program by 30%.

(8) Subsequent Events

The Center has performed an evaluation of subsequent events through January 23, 2019, which is the date the Center's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2018 that required recognition or disclosure in these financial statements.

Cambridge Community Center, Inc.

Schedule of Findings and Responses

June 30, 2018

(1) Current Year Findings

No significant deficiencies or material weaknesses reported.

(2) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

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



Kevin P. Martin & Associates, P.C.

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

To the Board of Directors of
Cambridge Community Center, Inc.

We have audited the financial statements of Cambridge Community Center, Inc. (a nonprofit corporation), as of and for the year ended June 30, 2018, and have issued our report thereon dated January 23, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on 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, Schedule C - UFR Addendum and the Acknowledgment of the Board of Directors, which is the responsibility of management, is presented for the 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 any assurance on it.

A handwritten signature in black ink that reads "Kevin P. Martin & Associates, P.C." in a cursive script.

Braintree, Massachusetts
January 23, 2019

ORGANIZATION: Cambridge Community Center, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2018

FEIN: [REDACTED]

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	302,080	249,533		52,547
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R Total Contributions and In-Kind	302,080	249,533		52,547
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)	34,993	23,928		11,065
7R Total Grants	34,993	23,928		11,065
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept. of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract	135,068	XXXXXXXXXX	XXXXXXXXXX	135,068
21R Dept. of Early Educ. & Care (EEC)-Voucher	124,504	XXXXXXXXXX	XXXXXXXXXX	124,504
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)	5,464	XXXXXXXXXX	XXXXXXXXXX	5,464
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(OCD)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources	112,064	XXXXXXXXXX	XXXXXXXXXX	112,064
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	377,100	XXXXXXXXXX	XXXXXXXXXX	377,100
44R Federated Fundraising	18,169	18,169		
45R Commercial Activities	67,685			67,685
46R Non-Charitable Revenue				
47R Investment Revenue				
48R Other Revenue				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(338,817)	33,444	305,373
50R Released Net Assets-Program				
51R Released Net Assets-Equipment	47,187	47,187		
52R Released Net Assets-Time				
53R TOTAL REVENUE	847,214		33,444	813,770
54R TOTAL EXPENSE = 56E	808,158		28,089	780,069
55R OPERATING RESULTS	39,056		5,355	33,701

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1E Total Direct Prog.Staff FTE/Exp 101-138	11.05	367,012	XXXX	XXXXXXXXXX
2E Chief Executive Officer - FTE/Exp.	1.00	64,590	0.40	24,500
3E Chief Financial Officer - FTE/Exp.				0.15
4E Accting/Clerical/Support FTE/Expense				12,685
5E Admin Maint/House-Grmskeeping FTE/Exp	0.25	11,098	0.25	11,098
6E Total Admin Employee FTE/Expense 410	1.25	75,688	0.65	35,598
7E Commercial Products & Svs/Mkting FTE/Exp				0.15
8E Total FTE/Salary/Wages	12.30	442,700	0.65	35,598
9E Payroll Taxes 150		45,818		2,839
10E Fringe Benefits 151		8,801		
11E Accrual Adjustments				
12E Total Employee Compensation & Rel. Exp.		497,319		38,437
13E Facility and Prog. Equip.Expenses 301, 390		18,549		4,980
14E Facility & Prog. Equip. Depreciation 301		34,186		3,418
15E Facility Operation/Maint./Furn.390		40,554		3,509
16E Facility General Liability Insurance 390		16,901		1,690
17E Total Occupancy		110,190		13,597
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX
21E Subcontracted Direct Care 206				XXXXXXXXXX
22E Staff Training 204		487		458
23E Staff Mileage / Travel 205		192		192
24E Meals 207		15,049		33
25E Client Transportation 208		7,600		XXXXXXXXXX
26E Vehicle Expenses 208		1,515		1,515
27E Vehicle Depreciation 208		6,487		6,487
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX
29E Client Personal Allowances 211				XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX
31E Direct Client Wages 214				XXXXXXXXXX
32E Other Commercial Prod. & Svs. 214				XXXXXXXXXX
33E Program Supplies & Materials 215		3,955		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense		67,450		21,708
36E Total Other Program Expense		102,735		22,391
37E Management Fees 410				
38E Fundraising Fees 410				XXXXXXXXXX
39E Legal Fees 410		375		375
40E Audit Fees 410		10,500		10,500
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		78,267		53,659
43E Leased Office/Program Office Equip.410,390				
44E Office Equipment Depreciation 410				
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		707		707
48E Program Support 216				XXXXXXXXXX
49E Professional Insurance 410		8,065		
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		97,914		65,241
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(139,666)
53E Total Reimbursable & Fundraising Expense		808,158		28,089
54E Direct State/Federal Non-Reimbursable Expense				XXXXXXXXXX
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		
56E TOTAL EXPENSE = 56R		808,158		28,089

NON-REIMBURSABLE EXPENSE DETAIL				
	FTE	Expense	FTE	Expense
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX
2N Direct Occupancy				XXXXXXXXXX
3N Direct Other Program/Operating				XXXXXXXXXX
4N Direct Subcontract Expense				XXXXXXXXXX
5N Direct Administrative Expense				XXXXXXXXXX
6N Direct Other Expense				XXXXXXXXXX
7N Direct Depreciation				XXXXXXXXXX
8N Total Direct Non-Reimbursable (must tie to 54E)				XXXXXXXXXX
9N Total Direct and Allocated Non-Reimbursable (54E+55E)				XXXXXXXXXX
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		436,670		XXXXXXXXXX
11N Capital Budget Revenue Adjustments				XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(436,670)		XXXXXXXXXX

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

COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Darrin Korte, Executive Director	64,590	\$ 3,672		
2C				
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	134,737	219,463		

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

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

ORGANIZATION: Cambridge Community Center, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: [REDACTED]

UFR Program Number: 1

Program Name: Community Programs

Description: Community Programs

Catalog of Federal Domestic Assistance #: B

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

*Program Type: N/A

Program Address: 5 Callender Street

Cambridge

MA

02139

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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 7R Total Grants, 8R Dept. of Mental Health, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf & H H, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees & Immigr., 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept. of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. of Elder Affairs, 27R Div. of Housing & Community Develop, 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees, 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E.

Table with columns: SERVICE STATISTICS, 1SS Enter defined unit of service, 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.

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

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

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt., 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

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

Comm. Of MA Surplus Rev. Retention Share

Table with columns: 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.

PREPARER COMMENTS:

ORGANIZATION: Cambridge Community Center, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: [REDACTED]

UFR Program Number: 2

Program Name: School Age Programs

Description: School Age Programs

Catalog of Federal Domestic Assistance #: 93.596 B 93.575

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

*Program Type: 23

Program Address: 5 Callender Street

Cambridge

MA

02139

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 7R Total Grants, 8R Dept. of Mental Health, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees, 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept. of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. of Elder Affairs, 27R Div. of Housing & Community Develop, 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees, 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E. Includes SERVICE STATISTICS and MASSACHUSETTS CONTRACT INFORMATION.

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC. POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS. Comm. Of MA Surplus Rev. Retention Share (138,466).

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, Expense. Rows include 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. Includes CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment).

PREPARER COMMENTS:

ORGANIZATION: Cambridge Community Center, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

FEIN: [REDACTED]

UFR Program Number: 3

Program Name: Teen Programs

Description: Teen Programs

Catalog of Federal Domestic Assistance #: B

*Program Type: N/A

Program Address: 5 Callender Street

Cambridge

MA

02139

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

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev. through 53R Total Revenue = 57E.

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Includes sections for SUBCONTRACTED DIRECT CARE EXPENSE DETAIL and POS SUBCONTRACT INFORMATION.

Table with columns: Undup # Clients, # service units delivered, Description, Expense Detail. Includes sections for SERVICE STATISTICS and NON-REIMBURSABLE EXPENSE DETAIL.

PREPARER COMMENTS: [REDACTED]

Cambridge Community Center, Inc.

FEIN: [REDACTED]
Schedule C - UFR Addendum
June 30, 2018

Line 35E - Other Expenses

	<u>Admin</u>	<u>Fundraising</u>	<u>All Programs</u>	<u>Total</u>
Overhead expense	\$ 18,902	\$ 4,613	\$ 37,486	\$ 61,001
Dues and subscriptions	1,481	2,966	180	4,627
Printing	1,325	497	-	1,822
	<u>\$ 21,708</u>	<u>\$ 8,076</u>	<u>\$ 37,666</u>	<u>\$ 67,450</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	<u>Admin</u>	<u>Fundraising</u>	<u>All Programs</u>	<u>Total</u>
Professional fees	\$ 50,380	\$ 955	\$ -	\$ 51,335
Contract services	335	-	23,479	23,814
Bank charges	2,944	-	174	3,118
	<u>\$ 53,659</u>	<u>\$ 955</u>	<u>\$ 23,653</u>	<u>\$ 78,267</u>

Additional CFDA #s - Program 2

93.558
10.555
10.558



Cambridge Community Center

Learn. Grow. Connect.

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LISA VELEZ
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REV. VIRGINIA WARD

OUR MISSION
OUR MISSION IS TO
PROMOTE COMMUNITY
COOPERATION AND UNITY
AND EMPOWER YOUTH,
INDIVIDUALS, AND
FAMILIES. WE DO THIS BY
OFFERING SOCIAL,
CULTURAL, EDUCATIONAL,
AND RECREATIONAL
ACTIVITIES.

TAX ID
04-2477881

Acknowledgment of the Board of Directors

We, the Board of Directors of Cambridge Community Center, Inc., met on Wednesday, January 23, 2019 *virtually* 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 Cambridge Community Center, 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:

President, Board of Directors
Title

January 25, 2019
Date

Letter of Affirmation

February 14, 2019

This letter of affirmation establishes that Agassiz Baldwin Community, Cambridge Community Center, and East End House ("neighborhood centers") worked collaboratively to develop and create all aspects of this Planning Grant Application.

Each organization agrees to work together to learn from each other, explore opportunities for improving collective impact, and create opportunities for individual and collective capacity building in order to address the Needs of Affordable Housing and Homelessness, Financial Security and Mental Health as it pertains to the specific under-resourced children and families they serve.

Guiding principles for this project will include, but are not limited to:

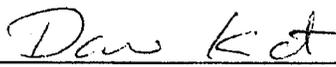
- 1. We believe that all individuals and families have inherent assets and take a **strengths-based** approach to our work.*
- 2. We believe that **diversity** is a tremendous asset and strive to foster an inclusive environment.*
- 3. We insist on excellence, **continuously strive to improve** our services, and hold ourselves accountable to creating measurable impact.*
- 4. We believe that infusing **evidence-based** practices and implementing a comprehensive performance management system are essential to maintaining high quality programming.*
- 5. We believe that through **continuous learning**, innovating and building on successes and lessons learned we can provide impactful programming and help inform larger fields of practice.*
- 6. We believe that the only way to be successful in our work is to maintain **open, honest, and courageous communication** and work collaboratively using the diverse talents of our staff, volunteers, community stakeholders and cross sector partners.*



Executive Director, Agassiz Baldwin Community

2.14.19

Date



Executive Director, Cambridge Community Center

2/14/2019

Date



Executive Director, East End House

2/14/19

Date

Strengthening Families Together Project

Lead Agency References

1. Cambridge Savings Charitable Foundation (Current Funder)
Contact: Jeri Fouter, jfouter@cambridgesavings.com
2. Capital One Future Edge (Current Funder)
Contact: Aarón Almada, Aaron.Almada@capitalone.com
3. The Bridge Sound and Stage (Current Partner)
Contact: Janos “The Arcitype” Fulop, thearcitype@gmail.com