

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

Financial Statements  
June 30, 2012  
(With Comparative Totals for 2011)

 ANDBERG & CREEDEN, P.C.  
*Certified Public Accountants*  
331 Page Street  
Stoughton, MA 02072

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

FINANCIAL STATEMENTS  
JUNE 30, 2012  
(WITH COMPARATIVE TOTALS FOR 2011)

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

Independent Auditors' Report on the Financial Statements

We have audited the accompanying statement of financial position of Partners for Youth with Disabilities, Inc. as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Partners for Youth with Disabilities, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Partners for Youth with Disabilities, Inc.'s 2011 financial statements and, in our report dated September 9, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Partners for Youth with Disabilities, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2012, on our consideration of Partners for Youth with Disabilities, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

  
SANDBERG & CREEDEN, P.C.  
Certified Public Accountants

Stoughton, Massachusetts  
October 2, 2012

PARTNERS FOR YOUTH WITH DISABILITIES, INC.

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2012  
(WITH COMPARATIVE TOTALS FOR 2011)

	<u>2012</u>	<u>2011</u>
<b><u>ASSETS</u></b>		
<b><u>Current Assets</u></b>		
Cash and cash equivalents	\$ 554,913	\$ 433,758
Contracts receivable	35,499	72,273
Pledges receivable	59,500	37,000
Prepaid expenses	<u>10,904</u>	<u>11,028</u>
Total current assets	660,816	554,059
<b><u>Fixed Assets</u></b>		
Furniture and equipment	17,034	13,317
Less: accumulated depreciation	<u>(11,587)</u>	<u>(10,592)</u>
Total property and equipment	<u>5,447</u>	<u>2,725</u>
<b><u>Other Assets</u></b>		
Long term pledges receivable – (net discount of \$762)	<u>0</u>	<u>32,237</u>
Total other assets	<u>0</u>	<u>32,237</u>
<b><u>Total Assets</u></b>	<u>\$ 666,263</u>	<u>\$ 589,021</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>Current Liabilities</u></b>		
Accounts payable	\$ 14,638	\$
Accrued expenses	8,037	12,897
Accrued vacation compensation	<u>13,119</u>	<u>20,830</u>
Total current liabilities	35,794	33,727
<b><u>Net Assets</u></b>		
Unrestricted	483,902	428,706
Temporarily restricted	<u>146,567</u>	<u>126,588</u>
Total net assets	<u>630,469</u>	<u>555,294</u>
<b><u>Total Liabilities and Net Assets</u></b>	<u>\$ 666,263</u>	<u>\$ 589,021</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements.



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

STATEMENT OF ACTIVITIES  
 JUNE 30, 2012  
 (WITH COMPARATIVE TOTALS FOR 2011)

	2012			2011
	Unrestricted	Temporarily Restricted	Total	Total
<b><u>Support and Revenue</u></b>				
Grants and contributions	\$ 213,250	\$ 387,670	\$ 600,920	\$ 497,309
In kind contributions	20,205		20,205	11,342
Special events	102,410	400	102,810	120,425
Released from restrictions	368,091	(368,091)		
Service fees	254,865		254,865	331,107
Interest and dividends	157		157	160
Other income				1,035
Total support and revenue	958,978	19,979	978,957	961,378
<b><u>Expenses</u></b>				
Program services	612,910		612,910	583,370
General and administrative	156,387		156,387	141,249
Fundraising	134,485		134,485	104,257
Total expenses	903,782		903,782	828,876
<b><u>Change in Net Assets</u></b>	55,196	19,979	75,175	132,502
<b><u>Net Assets - Beginning of Year</u></b>	428,706	126,588	555,294	422,792
<b><u>Net Assets - End of Year</u></b>	\$ 483,902	\$ 146,567	\$ 630,469	\$ 555,294

See accompanying notes. See Independent Auditors' Report on the Financial Statements.





**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**  
STATEMENT OF FUNCTIONAL EXPENSES  
JUNE 30, 2011  
(WITH COMPARATIVE TOTALS FOR 2010)

	2012					2011	
	Youth in						
	Mentoring Program	Preparation for Independence Program	Education/ Employment Program	Total Program Services	General and Administrative	Fundraising	Total
Salaries	\$ 169,702	\$ 58,335	\$ 127,277	\$ 355,314	\$ 95,457	\$ 79,548	\$ 489,331
Payroll taxes	16,214	5,574	12,161	33,949	9,120	7,600	45,338
Fringe benefits	22,905	7,874	17,179	47,958	12,884	10,737	67,317
Salaries and related expenses	208,821	71,783	156,617	437,221	117,461	97,885	601,986
Activity fees	3,083	1,681	-	4,764	-	4,764	4,151
Advertising and recruitment	140	43	102	285	-	285	265
Bank fees	-	-	-	-	694	915	1,225
Charitable Donation	-	-	-	-	300	300	-
Client transportation	1,043	843	425	2,311	-	120	1,829
Conference and meetings	828	102	33	963	250	982	1,210
Contracted services	18,114	5,995	22,109	46,218	6,923	2,592	50,578
Depreciation	752	259	564	1,575	423	353	1,272
Equipment rental and maintenance	1,411	485	1,058	2,954	794	662	4,472
Food	1,773	1,932	2,667	6,372	-	96	11,819
Grant expense	-	-	-	-	-	-	5,600
Insurance	5,996	2,061	4,497	12,554	3,372	2,810	18,237
Interest expense	-	-	-	-	588	-	544
Membership dues	10	50	-	60	1,699	275	1,673
Miscellaneous	3,467	316	393	4,176	178	1,939	4,415
Occupancy	15,795	9,691	14,862	40,348	8,188	6,686	55,036
Payroll fees	-	-	-	-	1,977	1,977	3,049
Permits and fees	-	-	-	-	297	297	450
Postage and delivery	55	100	98	253	231	1,723	2,541
Printing and reproduction	679	67	562	1,308	75	3,255	10,174
Professional fees	-	-	-	-	6,613	-	6,603
Publications and subscriptions	50	100	50	200	308	508	590
Special event	-	-	-	-	-	5,080	-
Supplies	4,850	1,710	5,965	12,525	2,553	3,062	8,095
Telephone and internet	3,527	1,385	2,610	7,522	1,845	1,646	12,276
Temporary help	13,913	3,105	550	17,568	-	-	2,770
Travel	4,352	5,779	2,696	12,827	1,375	4,201	16,445
Utilities	433	149	324	906	243	203	1,571
	<u>\$ 289,092</u>	<u>\$ 107,636</u>	<u>\$ 216,182</u>	<u>\$ 612,910</u>	<u>\$ 156,387</u>	<u>\$ 134,485</u>	<u>\$ 828,876</u>

See accompanying notes. See Independent Auditors' Report on the Financial Statements.

**PARTNERS FOR YOUTH WITH DISABILITIES, INC.**

STATEMENTS OF CASH FLOWS  
 JUNE 30, 2012  
 (WITH COMPARATIVE TOTALS FOR 2011)

	2012	2011
<b><u>Cash Flows From Operating Activities</u></b>		
Change in net assets	\$ 75,175	\$ 132,502
Adjustment to reconcile increase to net cash provided by operating activities:		
Depreciation	995	1,272
(Increase) decrease in:		
Contracts receivable	36,774	1,228
Pledges receivable	9,737	(69,237)
Prepaid expenses	124	1,363
Increase (decrease) in:		
Accounts payable	14,638	
Accrued expenses	(4,860)	328
Accrued vacation compensation	(7,711)	(4,204)
<b><u>Net Cash Provided by Operating Activities</u></b>	<u>124,872</u>	<u>63,252</u>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchase of equipment	(3,717)	(1,401)
<b><u>Net Cash (Used) by Investing Activities</u></b>	<u>(3,717)</u>	<u>(1,401)</u>
<b><u>Increase in Cash and Cash Equivalents</u></b>	121,155	61,851
<b><u>Cash and Cash Equivalents - Beginning of Year</u></b>	<u>433,758</u>	<u>371,907</u>
<b><u>Cash and Cash Equivalents - End of Year</u></b>	<u>\$ 554,913</u>	<u>\$ 433,758</u>
<b><u>SUPPLEMENTAL INFORMATION:</u></b>		
Interest paid	\$ _____ 0	\$ _____ 0
Disposal of fully depreciated fixed assets	\$ _____ 1,356	\$ _____ 1,655

See accompanying notes. See Independent Auditors' Report on the Financial Statements.



## PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

### Note 1. Organization

Partners for Youth with Disabilities, Inc. (PYD) was organized in the Commonwealth of Massachusetts as a not-for-profit corporation in 1985. Since its founding in 1983, PYD has been a pioneer in the development and delivery of a unique mentoring service and has established innovative and effective programs serving youth with disabilities ages 6-24 in Massachusetts. PYD recruits, trains, guides and supports caring adults that serve as mentors for youth, as well as supporting parents and families of children with disabilities who need additional resources. In addition to providing hundreds of mentors/partners for youth and young adults through its **Mentor Match Program**, PYD has continuously met the needs of its changing community by creating and sustaining additional mentoring models and programs to address health, independence, social skills, and career development, as well as the needs of specific disabilities like autism and learning disabilities. In addition, PYD's National Center for Mentoring Youth with Disabilities offers training and technical assistance to other organizations interested in becoming more inclusive of youth with disabilities.

Current programs include:

#### **Mentoring Division:**

*Mentor Match Program* - This core program of the agency matches youth with disabilities with caring adults that serve as role models and mentors for the youth guiding them to achieve their personal, independent living and career goals. The Mentor Match Program served 98 youth during FY12 through creating new or supporting existing matches.

*National Center for Mentoring Youth with Disabilities* - This national center provides training and technical assistance to individuals and organizations interested in developing mentoring programs inclusive of youth with disabilities. The National Center conducts training and seminars and disseminates information and resources to interested parties throughout the nation. During FY12, PYD's National Center provided training for 181 individuals representing 122 organizations and 5 states.

#### **Youth in Preparation for Independence Division:**

*Making Healthy Connections Program* - This health promotion peer mentoring program brings together young adults with disabilities who are interested in learning how to lead active and healthy lifestyles. The goal of the program is to assist youth in transitioning to adulthood. In addition to 2 youth groups that meet in Boston and Springfield, the program offers support groups for parents. Making Healthy Connections served 65 youth and their families during FY12.

*Peer Leadership Program* - This program prepares young adults with disabilities to become leaders in their communities through participating in after-school community service opportunities. Young leaders develop leadership and job readiness skills while at the same time learning the value of community service. During FY12, 25 Peer Leaders participated in this program.





PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

(Continued)

**Note 1. Organization** (Continued)

**Education and Training Division:**

Young Entrepreneurs Project - This program teaches youth with and without disabilities to plan for their financial future by offering training workshops to teach entrepreneurial and business skills to youth. Mentors from the business community work with youth to assist them in preparing business plans and in working on career and educational goals. The Young Entrepreneurs Project served 60 Boston Public Schools students during FY12.

Access to Theatre Program - This is an inclusive theatre arts program that engages youth with and without disabilities in after-school and summer theatre arts activities. The program features original theatre productions created by the youth and performed at various community locations. The Access to Theatre Program served 48 youth during FY12 through weekly after-school and summer programming designed to acquire knowledge and skills in the arts.

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

**Note 2. Summary of Significant Accounting Policies**

a. Standards of Accounting and Reporting

The Organization follows the standards of accounting and financial reporting as described in the American Institute of Certified Public Accountants' Audit and Accounting Guide for 'Not-for-Profit Organizations'.

b. Financial Statement Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net asset categories follows:

Unrestricted - Net assets that are not subject to donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily Restricted - Net assets whose use by the Organization is subject to donor-imposed restrictions that can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time.

Permanently Restricted - Net assets subject to donor-imposed restrictions that they be maintained permanently by the Organization. No permanently restricted assets were received or held during 2012 and 2011 and accordingly, these financials do not reflect any activity related to this class of net assets for 2012 and 2011.



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

(Continued)

**Note 2. Summary of Significant Accounting Policies**

- c. Cash and Cash Equivalents  
For purposes of the statement of cash flows, Partners for Youth with Disabilities, Inc. considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.
- d. Promises To Give  
Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.
- e. Fixed Assets  
These assets are recorded at cost, when purchased or if donated, at their estimated fair market value at date of donation. All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs and betterments that materially prolong the useful lives of assets are capitalized.
- f. Depreciation  
Provisions for depreciation are made in the accounts using the straight-line method over the estimated useful life of the asset. Furniture and equipment is being depreciated over 3 to 5 years.
- g. Use of Estimates  
The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.
- h. Restricted and Unrestricted Revenue  
Contributions received are recorded as unrestricted, temporarily, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a time or purpose restriction expires, restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.
- i. Service Fees  
Financial awards from federal, state and local governmental entities in the form of grants are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

(Continued)

**Note 2. Summary of Significant Accounting Policies** (Continued)

j. Donated Goods and Services

Donated services are recognized as contributions in accordance with SFAS No. 116 *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased. At June 30, 2012, in kind contributions were recorded as follows:

	<u>2012</u>	<u>2011</u>
Donated material	\$ 9,603	\$ 3,842
Graphic design	2,500	2,500
Event support services	3,083	5,000
Legal fees	5,019	
	<u>\$ 20,205</u>	<u>\$ 11,342</u>

k. Allocation of Expenses

Expenses are allocated among program and supporting services directly or on the basis of time records and utilization estimates made by the Organization's management. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

l. Summarized Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

**Note 3. Tax Status**

Partners for Youth with Disabilities, Inc. is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code and accordingly, no provision for income taxes is included in the financial statements. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(1).

Unrelated business income, of which the Organization had none for the year ending June 30, 2012, would be subject to Federal and State taxes. Consequently, the accompanying financial statements do not reflect any provision for income taxes.

**Note 4. Concentration of Credit Risk**

The Organization maintains cash and cash equivalents in various local financial institutions. Cash accounts at banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation. At June 30, 2012 the Organization's cash balances were fully insured.



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

(Continued)

**Note 4. Concentration of Credit Risk** (Continued)

A money market account is held at a local brokerage where balances are uninsured. The total balance in the money market account at June 30, 2012 was \$116,804. The accounts are monitored on a regular basis by the Board of Directors.

Credit risk with respect to contracts and pledged receivable is considered low because a substantial portion of the receivables are from governmental sources and a well established foundation.

**Note 5. Pledges Receivable**

Pledges receivable are due to be collected as follows:

2013	\$ 59,300
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**Note 6. Line of Credit**

The Organization has a \$125,000 line of credit, with interest payable at 3.25% secured by all assets. Payments are due on demand. The outstanding balance at June 30, 2012 was \$0.

**Note 7. Temporarily Restricted Net Assets**

Temporarily restricted net assets consists of grants which are restricted for specific use or time by the donor as follows:

Time	\$ 54,500
Inclusive Fitness Project	37,500
Making Healthy Connections	5,000
Mentor Match	11,667
Mentoring for All Projects	20,000
Mentoring Project for Youth with Autism	13,333
Party 4 Partners	400
Young Entrepreneurs Project	4,167
	<u>\$ 146,567</u>

During the year ended June 30, 2012, net assets were released from donor restriction by incurring costs satisfying donor stipulations associated with the following programs:

Time	\$ 57,338
Access to Theater	1,000
Inclusive Fitness	37,500
Making Healthy Connections	45,000
Mentor Match	50,833
Mentoring for All Project	40,000
Mentoring Project for Youth with Autism	66,667
Party 4 Partners	46,170
Summer Interns	1,500
Young Entrepreneurs Project	22,083
Total Temporarily Restricted Net Assets	<u>\$ 368,091</u>



PARTNERS FOR YOUTH WITH DISABILITIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012

(Continued)

**Note 8. Leases**

The Organization leases office space under a seven-year lease expiring December 31, 2012. The lease requires monthly payments of \$3,277. Occupancy expense for the years ended June 30, 2012 and 2010, totaled \$55,222 and \$55,036 respectively, which includes parking and additional space rented for trainings. On January 1, 2013 the Organization will renew the lease. Future minimum lease payments for the years ended June 30 are as follows:

2013	\$	40,213
2014		41,102
2015		41,102
2016		41,489
2017		42,653
2018		21,714

The Organization has a secured operating lease for a copier requiring monthly payments of \$209, expiring August 15, 2013.

Future minimum lease payments are as follows:

2013	\$	2,510
2014		418

Equipment rental totaled \$3,086 and \$3,132 for the years ended June 30, 2012 and 2011, respectively.

**Note 9. Related Party Transaction**

A member of the board has a family member enrolled in the program.

**Note 10. Subsequent Event**

The Organization has evaluated events through October 2, 2012, the date the financial statements were available to be issued.

There was no subsequent events to be disclosed based on this evaluation.



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

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

We have audited the financial statements of Partners for Youth with Disabilities, Inc. (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated October 2, 2012. 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.

Internal Control over Financial Reporting

Management of Partners for Youth with Disabilities, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Partners for Youth with Disabilities, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Partners for Youth with Disabilities, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the audit committee, management, others within the entity, and the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



SANDBERG & CREEDON, P.C.  
Certified Public Accountants

Stoughton, Massachusetts  
October 2, 2012

