

# Montachusett Veterans Outreach Center

## 2013 Annual Report



Mission Statement: MVOC provides support to military veterans and their families in need of services to develop a resilient, self-sufficient lifestyle essential to succeed in today's environment.



## ***MONTACHUSETT VETERANS OUTREACH CENTER***

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### Mission Statement

The Montachusett Veterans Outreach Center provides support to military veterans and their families in need of services to develop a resilient, self-sufficient lifestyle essential to succeed in today's environment.

### Program Goals

The goal of the Montachusett Veterans Outreach Center, Inc. (MVOC) is to provide quality services to all veterans regardless of when and how long they served. MVOC will continue to develop public awareness of the disadvantages facing disabled and homeless veterans and their families. MVOC will continue to advocate for equal rights for veterans with respect to employment, housing, health care, and education/career training.

### History of the Organization

The Montachusett Veterans Outreach Center, Inc. (MVOC) began its operation in June 1981 as the Vietnam Era Veterans Outreach Center, a private non-profit organization partially funded by the Commonwealth of Massachusetts [under the Internal Revenue Code 501 (c) (3)]. The MVOC was incorporated in 1982.

The idea for a veterans outreach center originated with Cathy Stallings McWilliams. At that time, virtually no help existed for Vietnam veterans. Cathy's husband, Jesse Stallings, suffered emotionally from stress relating to the war and took his own life at the age of 33, thirteen years after his tour of duty in Vietnam. With a deep conviction that Jesse's death was unnecessary, and equally committed to doing whatever was necessary to prevent further needless deaths, Cathy founded the Vietnam Era Veterans Outreach Center in Fitchburg, Massachusetts. The primary purpose of the center was to provide readjustment counseling for Vietnam veterans and their families.

It soon became apparent that the veterans using the center were in need of additional services. Their seeming lack of acceptance by older veterans and other agencies left them in need of services that included benefits and claims advising, housing, legal aid referral, alcohol/substance abuse counseling, and job education and training. Through the outreach center, services were gradually added and veterans of all eras became eligible to receive them. In 1988, the name of the center was officially changed to the Montachusett Veterans Outreach Center, Inc.

### Program Description

MVOC, Inc. is multi-faceted in its approach to veterans' services. Readjustment counseling is available to veterans experiencing difficulties related to Post Traumatic Stress Disorder (PTSD). Strong emphasis is placed on treating the dual problems of PTSD and substance abuse. Counseling can also include significant others and children. Other programs and services include transitional and permanent housing, benefits and claims assistance and processing, legal assistance referrals, employment assistance, education/career training referrals, transportation to medical appointments, a food pantry, and assistance with military, personnel, and/or medical records. MVOC works closely with the Massachusetts Department of Veterans Services and local veterans agents.

In 1995, MVOC implemented a program that provides housing and related services to homeless veterans. Unity House, opened May 19, 1995, is designed to assist homeless veterans in their efforts to successfully maintain sobriety, transition into communities of their choosing, and learn the skills necessary to interrupt the "revolving door" cycle of homelessness and/or substance addictions. Sixteen rooms are available to disabled, homeless veterans. The resident manager, also a veteran, provides support where needed and ensures compliance with house and program rules.

MVOC operates Nichols Street Apartments, a permanent housing project that provides affordable housing to low-income veterans. This housing enables resident veterans to fully integrate into the community because of its proximity to downtown Gardner, area service providers, and MVOC. The Nichols Street Apartments allow for the completion of the "continuum of care" for formerly homeless veterans.

MVOC is available to Alcoholics Anonymous (AA) groups in response to the growing need for help for veterans suffering substance abuse problems. MVOC works with correctional facilities in the Montachusett region. Advocacy and education are among the services the Center sees as vital to this much-neglected veteran population.

### Community Relations

MVOC is active in its efforts to educate the community about the needs of its veterans and the services the center provides. MVOC hosts a monthly program on local access television. Its Executive Director writes a regular op-ed column for the *Gardner News*. Events and special interest stories are publicized via print, television, and radio. MVOC is a member of the Greater Gardner Chamber of Commerce and Square Two, an organization comprised of local business owners dedicated to the revitalization of downtown Gardner.

In addition, MVOC actively solicits assistance and cooperation from local and state offices and legislators in an effort to broaden its base of advocacy and support for its veterans.





**Montachusett Veterans Outreach Center, Inc.**

**268 Central Street, Suite A**

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**MONTCHUSETT VETERANS OUTREACH CENTER, INC. (MVOC)**

***Board of Directors 2013***

**Board President (Officer)**

*Cesario* **Dan Ninno**  
US Army

**Board Vice President and MVOC Founder (Officer)**

*Katherine* **Gathy (Stallings) McWilliams**  
Medical Specialist-LPN, RCS

**Board Treasurer (Officer)**

*Jon A. Wells*  
Current US Navy Reservist

**Board Secretary (Officer)**

*Debra Pond*  
Human Resources Director

**Board Member**

*Vicky Germano*  
Veterans Advocate

**Board Member**

*Gerald St. Hilaire, Esq.*  
US Army

**Board Member**

*Neil Janssens*  
Veterans Advocate

**Board Member**

*Jean Lewis*  
US Marines

**Board Member**

*Robert Rice*  
Veterans Advocate



## 2013 Staff

### Executive Director

Charles L. Bollinger III

### Head Counselor

Meridith St. George, MS

### Program Director, Stallings Campus

Trudy Dould, MA

### Accounts Payable

Maria Santiago

### Accounts Receivable

Danielle Gabree

### Grants Administrator

Denise Dayton

### Case Manager, Unity House

Tony Callis

### Case Manager, VA SRO

Sarah Pinkerton

### Outreach Coordinator

Stephen Bassett

### Benefits/Claims Advisor

Rachel Andler

### Part-Time Counselor

Michael Young

### Activities Coordinator/Case Manager – Stallings Campus

Heidi Hagen

*Build Maintenance Man*  
~~Food Pantry Manager~~

Peter Noel

### Employment Specialist

Erin Maxwell

### Receptionist

Karen Veilleux

### Maintenance Manager

Bob Sheehan

### Transportation

Wayne Richard

Peter Ingarro



**Montachusett Veterans Outreach Center, Inc.**  
268 Central Street, Gardner Ma 01440  
Phone (978)632-9601 Fax (978)632-9476

**MONTACHUSETT VETERANS OUTREACH CENTER, INC.**  
**BY-LAWS**

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**BY-LAWS  
OF THE  
MONTACHUSETT VETERANS OUTREACH CENTER, INC.**

**ARTICLE I**

**INTRODUCTION**

- SECTION 1**           The name of this organization shall be the Montachusett Veterans Outreach Center, Inc. referred to hereafter as the Organization.
- SECTION 2**           The Organization is a private, non-profit, educational organization, offering multiple services to all veterans and their families. The Organization does not discriminate on the basis of any membership in a legally recognized protected class including but not limited to age, race, religion, color, disability, sex, sexual orientation, gender identity, national origin, ancestry, military service, marital status, or any other legally protected class. The Organization is not a religious organization, nor is it affiliated with any religious organization and works with veterans of all faiths.

**ARTICLE II**

**PURPOSE & POWERS**

- SECTION 1**           The primary purpose of the Organization is to assist veterans in making the effective readjustment to and in civilian life through counseling, education, and referrals.
- SECTION 2**           Engage in developing and maintaining an efficient, effective, and expedient line of service to be provided to the veterans, including:
- (a) Veteran Assistance. Orienting veterans to all necessary forms and documents for procuring financial assistance, establishing disability claims and any other relevant services/benefits as well as following up on the progression of same.

- (b) Post Traumatic Stress Disorder Assistance. Arranging screening evaluation and assisting veterans to establish claims, as needed. Securing representation for advice and assistance of same. Developing ongoing meetings to assist veterans to deal with problems directly related to Post Traumatic Stress Disorder (PTSD) and integration to the community.
- (c) Individual/Family Counseling Services. Providing individual, group, and family counseling. Referring veterans and/or families to community-based organizations and private counselors on a one-to-one basis, as needed.
- (d) Servicing Discharge Up-Grading. Orienting veterans, obtaining military records, securing representation, establishing contact with Military Board of Review and assisting veterans in completion of same.
- (e) Job Referral. Assist veterans in seeking employment.
- (f) Education of Homeless Veterans. To teach or train veterans in the skills that are necessary to permit them to achieve and maintain stable long term housing outside the military or institutional setting.
- (f) Administration. Providing control of a transitional/permanent housing program for homeless veterans, including educational and supportive services, counseling, re-education and job training designed to aid veterans in achieving and maintaining stable long term housing, increasing their skill levels and income, and gaining more control over their lives.

### SECTION 3

In pursuit of primary objectives, the Organization shall be empowered to receive by way of gifts, grants, legacies and donations from any public or private source and to manage said income in accordance with the directions or expressed intent of the donor or grantee, or in the absence of such direction, as the Organization may determine from time to time, for the promotion of objectives stated within its purpose.

### SECTION 4

The Organization shall have all powers enumerated in Massachusetts General Laws, chapter 180, as amended ("M.G.L. c. 180"). The Organization, however, shall exercise its powers only in furtherance of exempt purposes as such terms are defined in section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and the regulations there under (the "Code").

The Organization shall observe all local, state and federal laws, as amended, which apply to a non-profit organization as defined in section 501(c)(3) of the Internal Revenue Code.

The Organization shall have no members. Any action or vote required or permitted by M.G.L. Chapter 180, as amended, or any other law, rule or regulation to be taken by members shall be taken by action or vote of the same percentage of the directors of the Organization.

SECTION 5                      The fiscal year of the Organization shall end on December 31 in each year.

### ARTICLE III

#### BOARD OF DIRECTORS

SECTION 1                      Board Members. The Organization shall have a board consisting of directors who shall have the powers and duties of a board of directors under Massachusetts law. The directors shall be responsible for the general management and supervision of the business and affairs of the Organization. The board shall also have the power to hire and fire the Executive Director and shall establish policies and procedures for the administration of personnel including salaries, wages, benefits, and any other provision necessary for the efficient operation of the Organization.

The Board of Directors shall consist of nine (9) people with an Executive Committee consisting of the Chairperson, Vice-Chairperson, Clerk and Treasurer. At least one member will be an individual who has experienced homelessness in his/her past. The former homeless member cannot be a current client of the Organization.

Members shall not be entitled to receive compensation for their services, but may be reimbursed for all expenses incurred in serving the Organization in any capacity. Members may deal with or serve the Organization in any capacity other than as a member or director and receive compensation for any such services, upon providing the members and Board of Directors with full disclosure of any potential conflicts of interest.

SECTION 2                      Term. Terms will be for a period of two years. Board officers will be elected annually in June. There is no maximum number of terms for Board members. The directors shall establish such classes of directors to assure that no more than one third of the board members' term shall end in any given year.

SECTION 3                      Appointments. Members of the Board shall be appointed regardless of their membership in any protected class as defined by Massachusetts or federal law as from time to time amended. Such protected classes include race, sex, age, religion, color, creed, ancestry, sexual preference, sexual orientation, disability, or national origin. Appointments shall be made by a majority vote of the Board of Directors present and voting.

SECTION 4

Vacancies. In case of a vacancy by death, resignation, or otherwise, such vacancy may be filled by vote of the remaining directors at any meeting. Each such successor shall hold office for the unexpired term until his or her successor is chosen and qualified or until he or she sooner dies, resigns, is removed or becomes disqualified. The directors shall have all their powers notwithstanding the existence of one or more vacancies in their number.

SECTION 5

Regular & Special Meetings. Regular meetings of the Board of Directors shall be held on the third Thursday of each month. . At the discretion of the Board any meeting other than meetings held in executive session shall be open to attendance by clients of the Organization.

Special meetings of the directors may be held at any time and at any place when called by the chairman, the executive director, or by one or more directors.

SECTION 6

Meeting Location. All meetings of the directors and any committees of the Board shall be held at the principal office of the Organization in Massachusetts or at such place within the United States as shall be fixed by the directors or the chairman.

SECTION 7

Notice of Meeting. Notice of the time and place of each meeting of the directors shall be given to each director by mail at least five (5) days or by facsimile or e-mail or other electronic means at least forty-eight (48) hours before the meeting, addressed to him at his usual or last known business or residence address, or in person or by telephone at least twenty-four (24) hours before the meeting. Notice need not specify the purpose of the meeting unless required by law, the Articles of Organization, these By-laws, or unless there is to be considered at the meeting (i) contracts or transactions of the Organization with interested persons, or (ii) removal or suspension of an officer or director.

Whenever a notice of a meeting is required, such notice need not be given to any director if a written waiver of notice, executed by him (or by his duly authorized attorney) before or after the meeting, is filed with the records of the meeting, or to any director who attends the meeting without protesting the lack of notice to him before or at the commencement of the meeting.

SECTION 8

Quorum. At any meeting of the directors, a majority of the directors then in office shall constitute a quorum, but a smaller number may adjourn a meeting from time to time without further notice.

SECTION 9

Order of Business. All meetings shall be conducted as follows:

- (a) Call to Order
- (b) Roll call

- (c) Reading and approval of Minutes of last meeting
- (d) Report of Committee(s), Staff, and Treasurer
- (e) Old Business
- (f) New Business
- (g) Scheduling of Next Meeting and Adjournment

#### SECTION 10

Action by Vote. When a quorum is present at any meeting, a majority of the directors present and voting shall decide any question, including election of officers and appointment or election of committees, unless otherwise provide by law, the Articles of Organization, or these By-laws.

In the event of a tie vote, the deciding vote shall be cast by the Chair.

In any vote, if a director has a conflict of interest, such director should abstain from any such vote. A director, who believes that he or she has a conflict of interest in a matter before the Board of Directors, shall disclose the nature of the conflict of interest and his or her abstention shall be noted in the records of the meeting. Failing to vote on a matter shall not constitute an abstention. When a vote is called, and a director does not vote with a "yes" or "no" or does not abstain as aforesaid, the chair of the meeting shall deem the director to have voted "yes" and if the silent director does not object, the vote shall be counted as a "yes."

#### SECTION 11

Action by Writing. Any action required or permitted to be taken at any meeting of the directors may be taken without a meeting if all the directors consent to the action in writing and the written consents are filed with the records of the meetings of the directors. Written consents may be submitted via electronic mail or facsimile transmission. Such consents shall be treated for all purposes as a vote at a meeting.

If all members of the Board of Directors have regular access to electronic mail, then any action required or permitted to be taken at any meeting of the directors may be taken without a meeting through electronic mail. Any such action shall require that all directors shall have access to electronic mail at the time the action is taken, and shall be permitted to deliberate the proposed action via e-mail prior to any electronic vote being taken. If at any time before a vote is taken on the matter, any director objects to the proposed action by electronic mail, said matter shall immediately be tabled to the next regular meeting of the Board of Directors and no further action may be taken on the matter by electronic mail.

#### SECTION 12

Presence Through Communication Equipment. Unless otherwise provided by law or the Articles of Organization, directors may participate in any regular or special board meetings by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time, and



participating by such means shall constitute presence in person at a meeting.

SECTION 13      Rules of Order. Procedural matters not covered by these By-laws shall be governed by Roberts Rules of Order.

SECTION 14      Removal. A member of the Board of Directors may be removed for just cause by a majority vote of the Board of Directors present and voting at a regular or special meeting

SECTION 15      Restrictions. No related parties shall serve on the Board of Directors at the same time.

#### ARTICLE IV

##### DUTIES OF OFFICERS

SECTION 1      Chairperson. (a) Shall preside at all meetings of the Board of Directors, Screening Committee and Annual Meetings. (b) Shall call all meetings of the Board of Directors and/or Screening Committee by an order requested in writing by any members of the Board of Directors. (c) Shall appoint all committees. (d) Shall act as spokesperson for the Board, and in some instances, the Organization.

SECTION 2      Vice Chairperson. Shall, in the absence of the Chairperson, perform all of the duties of the Chairperson.

SECTION 3      Clerk. (a) The Clerk shall record and maintain records of all proceedings of the directors in books kept for that purpose, which shall be kept within the Commonwealth at the principal office of the Organization or at the office of its secretary or of its resident agent. Such books shall also contain records of all meetings of incorporators and the original, or attested copies, of the Articles of Organization and By-laws and names of all directors and the address of each. (b) Shall notify all Board members when so directed by the Chairperson

If the Clerk is absent from any meeting of directors, a temporary clerk chosen at the meeting shall exercise the duties of the Clerk at the meeting.

The Clerk shall also give such notice as required by law, the Articles of Organization or these By-laws of all meetings of the Organization as defined herein.

SECTION 4      Treasurer. (a) Shall review records of all funds, receipts, and disbursements on a periodic basis agreed upon by the Treasurer and Finance Manager. If a meeting takes place, it must be within the seven (7) days prior to a Regular Meeting of the Board of Directors.

SECTION 5            Term. The officers shall each hold office until the next annual meeting and until his or her successor is chosen and qualified. Each agent shall retain his authority at the pleasure of the directors.

SECTION 6            Resignations & Removals. Any officer may resign at any time by delivering his or her resignation in writing to the chairman of the board, if any, the executive director, the clerk or to the Organization at its principal office. Such resignation shall be effective upon receipt unless specified to be effective at some other time. An officer may be removed with or without cause by the vote of a majority of the directors. An officer may be removed for cause only after reasonable notice and opportunity to be heard before the board.

SECTION 7            Vacancies. The directors shall elect a successor if the office of the chairperson, vice-chairperson, treasurer, or clerk becomes vacant and may elect a successor if any other office becomes vacant. Each successor shall hold office for the unexpired term and in the case of the chairperson, vice chairperson, treasurer and clerk, until his or her successor is chosen and qualified, or in each case until he or she sooner dies, resigns, is removed or becomes disqualified.

SECTION 6            Execution of Papers. Except as the directors may generally or in particular authorize otherwise, all deeds, leases, transfers, contracts, bonds, notes, checks, drafts and other obligations made, accepted or endorsed by the Organization shall be signed by the Chairperson, a Vice Chairperson, the Treasurer, or the Clerk.

Any recordable instrument purporting to affect an interest in real estate, executed in the name of the Organization by the Chairperson or a Vice Chairperson and the Treasurer or an assistant treasurer (who may be one and the same person), shall be binding on the Organization in favor of any purchaser or other person relying on good faith on such instrument, notwithstanding any inconsistent provision of the Articles of Organization, By-laws, resolutions or votes of the Organization.

SECTION 7            Board of Directors. (a) Shall have final approval of all major funding proposals. (b) Shall advise all Board Committees. (c) Shall review and approve yearly projected budgets for day-to-day operation and all miscellaneous expenditures of \$1,000.00 (d) Shall act as a whole. Any individual Board member who acts independently without the knowledge and consent of the entire Board, without just cause, may be considered for removal. (e) Each member shall make every effort to attend all meetings of the Board. Any member absent from two (2) consecutive meetings or four (4) meetings in a year, without excusable cause, shall be considered for dismissal. (f) No member, or group, will be allowed to incur any debts or obligations on behalf of the Organization without proper authorization

and, if any debt or obligation is incurred, the said member will be expelled immediately by the Board of Directors and be liable for said debt(s).

SECTION 8            Screening Committee. (a) Shall consist of the Chairperson of the Board of Directors and at least two (2) other representatives. (b) Shall interview qualified applicants for executive level position(s) currently identified as the Executive Director and Finance Manager. (c) Shall bring recommendation(s) to the Board of Directors for final decision.

SECTION 9            Board Committees. The Chairperson shall from time to time establish Committees to assist the Board of Directors in the efficient governance of the Organization. The Chairperson of the Board of Directors shall appoint, from the Board of Directors and with the approval of the Board, the chairpersons of all committees, except as otherwise provided in these by-laws. Each chairperson shall select committee members in consultation with the Chairperson and with the approval of the Board of Directors. Each committee shall report to the Board of Directors at each regular meeting and to the Organization at the annual meeting.

## ARTICLE V

### ANNUAL GENERAL MEETING

SECTION 1            Each year, in the month of June, the Organization will hold an "Annual Meeting" during which there will be a review of the past year's activities, the election of officers, and any other matter which the Board of Directors, in their sole discretion, deems appropriate.

SECTION 2            The Annual Meeting will be publicized at least one month in advance through internal postings at Organizational properties.

SECTION 3            In addition to reporting on Organizational activities and decisions, the Board of Directors will be responsible for presentations at these meetings.

## ARTICLE VI

### AMENDMENTS

Any of the foregoing articles may be repealed or amended by a two-thirds (2/3) vote of the members present and voting at a Regular or Special Meeting of the Board of Directors, provided that the substance of the proposed amendment(s) shall have been submitted to the Board, in writing, at a meeting held at least one month previous to acting on same. Said changes shall become effective immediately following acceptance by the Board of Directors and be publicized to the membership.

## ARTICLE VII

### INUREMENT AND DISSOLUTION


This Organization is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954 and Chapter 180 of the General Laws of the Commonwealth of Massachusetts. No part of the net earnings shall inure to the benefit of any private individual. Upon dissolution, assets will be distributed for one or more exempt purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code, or corresponding section of any future tax code, or shall be distributed to the Federal Government or state or local government for a public purpose.

MONTACHUSETT VETERANS  
OUTREACH CENTER, INC.

Certificate of Clerk

I, Debra Pond, being the duly elected, qualified and acting Clerk of the Montachusett Veterans Outreach Center, Inc., a Massachusetts corporation (the "Corporation"), hereby certify as follows: That the Montachusett Veterans Outreach Center, Inc. By-Laws attached is a true copy of certain the amended By-laws adopted by the Board of Directors of the Corporation on May 21, 2013 and that such votes and authority vested thereby have not been amended or rescinded and are still in force and effect as of the date hereof.

WITNESS my hand and the seal of the corporation this 31<sup>ST</sup> day of May 2013.

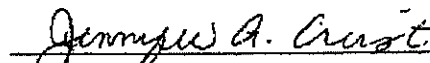
  
Clerk Signature

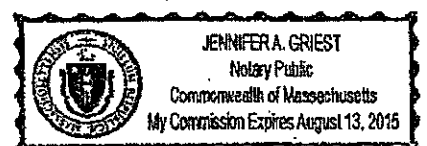
(seal)

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

Then personally appeared the above named Debra Pond, Clerk of the Montachusett Veterans Outreach Center, Inc., and acknowledged the foregoing to be his/her free act and deed, before me.

  
Notary Public  
My Commission Expires: August 13, 2015



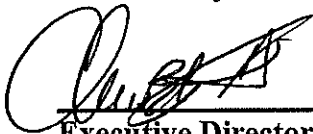


**MONTACHUSETT VETERANS OUTREACH CENTER, INC.**

**INTERNAL CONTROLS**

**June 2013**

Reviewed by:



Executive Director

Signature

CBH  
(Initials)

6/18/13  
(Date)

Reviewed by:

  
Vice Chairman, Board of Directors

Signature

CM  
(Initials)

6/18/13  
(Date)

14 June 2013

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**MONTACHUSETT VETERANS OUTREACH CENTER, INC.  
INTERNAL CONTROLS**

**I. Functional Job Titles**

**NOTE:**

Thirteen job titles are specifically mentioned in the MVOC Internal Controls document. Listed below, are the functional job titles of the MVOC.

**Functional Title**

Executive Director

Counselor (2)

Program Director

Outreach Coordinator

Case Manager (3)

HUD Vash Case Manager (2)

Receptionist

Grants Administrator

Benefits Administrator

Maintenance Manager

Food Pantry Manager

Transportation (2)

House Manager, Unity House

Third Floor SRO Manager

Accounts Receivable Clerk

Accounts Payable Clerk

## **MONTACHUSETT VETERANS OUTREACH CENTER, INC. INTERNAL CONTROLS**

### **II PAYROLL/PERSONNEL**

- A. All payroll charges are properly approved and authorized.
  - 1. All employees complete and sign a daily time sheet.
  - 2. Time sheets are signed by employee, approved and signed by the Executive Director at the end of each work week.
  - 3. Executive Director enters information from time sheet to payroll sheets.
  - 4. Attendance logs are transferred by the Executive Director for submission to payroll service for generation of bi-weekly payroll.
  - 5. Executive Director approves the pay period payroll.
  - 6. Executive Director approves any/all payroll changes.
  - 7. Board of Directors approves Executive Director's salary.
- B. Payroll and personnel duties are segregated.
  - 1. Executive Director is responsible for all new hires, terminations, promotions, and change of hours. The Board of Directors is responsible for hiring and/or termination of Executive Director.
  - 2. Executive Director monitors all data entries for personnel/payroll changes.
- C. All payrolls are supported by evidence that work was actually performed.
- D. Payroll records contain accurate accounting information.
  - 1. Executive Director reviews payroll reports.
- E. All employees are paid on a timely basis.
  - 1. All employees are paid each pay period.

2. All payroll amounts are based upon information from daily time sheets.
- F. The Board of Directors ensures that recruitment and termination practices operate according to the By-laws and in a manner that promotes economic and efficient operations. The Board of Directors and the Executive Director comply with said By-laws and all other legal requirements that promote economic and efficient operations.
- G. The Accounts Payable Clerk ensures that employment records are established promptly, completely and accurately with proper safeguards against unauthorized access or the preparation of fictitious records.

## **II PAYROLL/PERSONNEL (continued)**

1. The Accounts Payable Clerk ensures that any changes to the payroll and notification of changes to payroll service are completed in a timely manner.
2. The Accounts Payable Clerk submits payroll reports for the Executive Director review and approval.
3. The Executive Director maintains and controls all personnel records in a secure area.
4. Authorizations are on file in the office of the Accounts Payable Clerk for withholdings, pay rates, retroactive payments, promotions/demotions, payroll deductions, direct deposit, and all other changes.

## **III PROCUREMENT OF GOODS AND SERVICES**

- A. Purchases of goods and services are authorized and conform to purchasing policies as set forth in the By-laws and by the Board of Directors.
  1. The purchase of goods are made in accordance with applicable requirements of the By-laws and Board of Directors.
  2. The Account Receivable Clerk prepares and enters all procurement transactions with the approval of the Executive Director
- B. Receipt of goods and/or services is confirmed.
  1. The Receptionist receives all equipment and supplies delivered to front desk area and verifies accuracy of the order before acceptance for quality and quantity, and



makes comparison with the purchase order. Then gives documentation to the Account Receivable Clerk for attachment with invoice. The Maintenance Manager receives all equipment and supplies not delivered to front desk area and verifies accuracy of the order before acceptance for quality and quantity, and makes comparison with the purchase order. Then give documentation to the Account Receivable Clerk for attachment with invoice. Shipping/receiving documentation is maintained in the Account Receivable office.

2. approves work order documentation upon completion of purchased services. Work order documentation is maintained in the vendor/payee files with purchasing document(s) with the approval of the Executive Director.

C. Open purchase orders are reviewed periodically.

1. The Account Receivable Clerk reviews open purchase orders from time to time to verify that each order is still outstanding and the goods are still needed.
2. The Executive Director reviews all purchase orders to ensure there is no splitting of orders.

D. Purchasing duties are segregated from the approval of payments.

#### **IV. OVERSIGHT OF PURCHASED SERVICES TO VETERANS**

- A. Montachusett Veterans Outreach Center, Inc. and Unity House staff are available to the Department of Veterans Services (DVS), i.e. The Support Programs Coordinator, for site visits, as required.
- B. Montachusett Veterans Outreach Center, Inc. and Unity House are available to DVS for audits, as required, in order to ensure compliance with contract provisions.
- C. Montachusett Veterans Outreach Center, Inc. and Unity House are available to DVS for auditing of statistical reports to ensure compliance with contract provisions.
- D. The Executive Director pre-audits monthly expenditure reports/requests for reimbursement to ensure that charges have been properly applied and sufficient funds remain to satisfy the terms of the contract.
- E. The Board of Directors reviews monthly expenditure reports/requests for reimbursement.

#### **V. EXPENDITURES**

All expenditures are properly authorized by the Executive Director and the Board of Directors according to the By-laws and according to the following schedule:

<u>Expenditure Type</u>	<u>Expenditure Amount</u>	<u>Required Authorization</u>
Goods	Up to \$1,000.00 \$1,000.00 and over	Executive Director Board of Directors
Services	Up to \$1,000.00 \$1,000.00 and over	Executive Director Board of Directors
Benefits/Bonuses	All amounts	Executive Director

**MONTACHUSETT VETERANS OUTREACH CENTER, INC.**  
**INTERNAL CONTROLS**

**V EXPENDITURES (continued)**

- A. In the absence of the Executive Director, the Counselor assumes the responsibilities of the Director with supervision and approval of the Board of Directors.
  - 1. All required approval signatures appear before payment is processed
  - 2. Original signatures are required for expenditure authorization disbursed by MVOC.
- B. Expenditures are made after goods and services are received and properly invoiced.
  - 1. The Receptionist/ Account Payable Clerk /Maintenance Manager matches packing slips, vendor purchase orders, and invoices which and are maintained on file with the Account Receivable Clerk.
  - 2. The Account Receivable Clerk ensures that supporting documents (vendor packing slips, purchase orders, and invoices) accompany payment voucher when submitted for expenditure approval with the approval of the Executive Director.
- C. Expenditures are based on recognized liabilities and expenditures always reference available funds.
- D. Account Payable Clerk ensures that invoices are processed and paid in a timely manner in accordance with Montachusett Veterans Outreach Center's policy.

## **VI CASH RECEIPTS**

- A. Account Receivable Clerk receives all checks, prepares deposit slips, cash deposits (CD), cash transfers (CT), enters the data into Cash Receipt Journal, Cash Disbursement Journal and furnishes information to the C.P.A.
- B. The Executive Director approves all CD's and CT's.
- C. The Executive Director or designated employee makes deposits directly to Rollstone Bank and Trust
- D. Reconciliation of Cash Deposits/Cash Transfers are prepared by the Account Payable Clerk who uses Montachusett Veterans Outreach Center Cash Receipt Journal.
- E. All checks not deposited on the day received are retained in a locked file accessible only to the Account Payable Clerk/ Account Receivable Clerk and the Executive Director.

## **VII AVAILABLE AND REIMBURSED FUNDS MANAGEMENT**

- A. Available funds are used in compliance with policies and procedures established by the By-laws and the Board of Directors.
- B. Account Payable Clerk prepares/submits vouchers and prepares checks from the available funds accounts.
- C. Executive Director, Board Chairman, and Board Secretary are authorized to co-sign checks drawn on the funds checking accounts.
- D. The Board of Directors' Treasurer monitors the reconciliation.

## **VIII INVENTORY/EQUIPMENT**

All supplies and equipment are safeguarded in a locked facility (Montachusett Veterans Outreach Center) and accounted for as mandated by the Board of Directors.

- A. Supplies are maintained in a secure fashion consumable supplies are available as needed.
- B. Executive Director approves all requisitions for equipment.
- C. Executive Director is responsible for all property, with oversight by the Board of Directors.

- D. Maintenance Manager maintains a detailed inventory list of all fixed assets.
- E. The inventory records reflect any additions, deletions and internal transfers of equipment.
- F. Instances of theft or loss of inventory/equipment are reported immediately to the police department, the insurance company and the Board of Directors.

## **IX REPORTS**

- A. All required reports are prepared timely and submitted to the appropriate entities.
  - 1. All reports required for internal and external submission are prepared and submitted in accordance to the due dates.
  - 2. Executive Director is designated as "clearinghouse" for all internal and external reports prepared by the staff of Montachusett Veterans Outreach Center, Inc. and the assigned staff.
- B. All reports sent to DVS and any other outside organization are reviewed by the Executive Director and distributed by the Account Payable Clerk.
- C. All other reports, such as funding sources, food pantry, are prepared then reviewed by the Executive Director and distributed by the Account Payable Clerk.

## **X PHYSICAL SECURITY**

The Montachusett Veterans Outreach Center, Inc. facility located at 268 Central Street, Gardner, Massachusetts and the Unity House located at 52 South Main St., Gardner, Massachusetts, are securely locked facilities monitored by the local Police Department. Unity House also employs a Resident Manager who monitors evenings and weekends.

- A. The last authorized person to exit the office each day secures the facility. Unity House doors are kept locked and secured at all times.
- B. The first authorized person to arrive at the office each day unlocks the facility.
- C. Any person who determines that there is a need to enter the office during non-business hours (weekend, holidays, after the facility has been locked), must first gain authorization from the Executive Director.

## **XI AUDIT RESPONSE/INTERNAL CONTROLS UPDATE**

- A. The Executive Director ensures that the results of audits and recommendations to improve the Department's internal controls are promptly evaluated and reported to the Board of Directors.
- B. The Executive Director ensures that corrective actions based upon audit recommendations are implemented in a timely manner.
- C The Executive Director ensures that the Internal Controls are reviewed periodically and updated accordingly.





## **Montachusett Veterans Outreach Center, Inc.**

**268 Central Street, Suite A**

**Gardner, MA 01440**

**Phone: (978) 632-9601 Fax: (978) 632-9476**

### **MVOC Services**

**Housing Assistance:** Homeless, low income and subsidized housing programs for veterans

- 1) Unity House** -- a group home with TCHP services (15 rooms)
- 2) SRO 3<sup>rd</sup> Floor Central Street** -- private style rooming with TCHP services (12 rooms)
- 3) 2<sup>nd</sup> floor Central Street Studios** -- low income apartments (7 units)
- 4) Nichols Street Studios** -- low income apartments (12 units).
- 5) Case management for in Chronically Homeless Veterans Western Ma.**

**Counseling:** Drug and alcohol Programs, PTSD program referral, individual and/or group counseling, case management, crisis intervention

**Educational Assistance:** Computer access and training, Massachusetts tuition waiver assistance, student application assistance, financial application assistance, personal development planning

**Employment:** Volunteer opportunities, VA vocational rehabilitation referral, unemployment counseling referral, resume/job search referral and Massachusetts rehabilitation referral services. Workshops for clients include First Aid/ CPR, Dress for Success, and interview techniques.

**Community Outreach:** Partnerships with local, state, federal and non-profit funded veterans-related organizations

**Other Referral Programs:** Legal assistance, Chapter 115, military records assistance, professional development, small business assistance, and home buying

**Food Pantry:** Full service, nutritionally balanced assortment of canned and dry goods, vegetables, fruits, staple foods, breads, and assorted cold and frozen foods. Veterans must register and be qualified in advance.

**Drop in Center:** Open daily Monday to Friday during business hours for fellowship and companionship

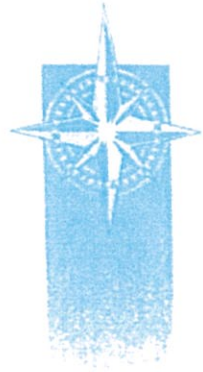
**Medical Van Service:** MVOC maintains a schedule for transportation to various VA hospitals. Advance reservations are required.

**MVOC Services (cont'd)**

**Benefits:** VA compensation and pension, VA health care, VA life insurance, VA home loans, dependency and indemnity compensation, aid and attendance, military records requests, SNAP, WIC, Fuel Assistance, and MassHealth

**Community Activities:** Veterans yoga, holiday parties, cookouts, block party, Hockey for Heroes, community volunteer program, diabetic cooking classes, memorial bricks, MVOC Garden Project, Gardner Museum Christmas tree auction, fly-tying classes, drum circle, family events

BOISSELLE, MORTON & ASSOCIATES, LLP  
CERTIFIED PUBLIC ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Montachusett Veterans Outreach Center, Inc. and Affiliate  
Gardner, Massachusetts

We have audited the accompanying consolidated statement of financial position of Montachusett Veterans Outreach Center, Inc. and its affiliate, Montachusett Veterans Properties, Inc., as of June 30, 2012 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and *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 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 consolidated financial position of Montachusett Veterans Outreach Center, Inc. and its affiliate as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 29, 2012, on our consideration of Montachusett Veterans Outreach Center, Inc. and its affiliate's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Boisselle, Morton & Associates, LLP*

Hadley, Massachusetts  
November 29, 2012

**MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**  
**Consolidated Statement of Financial Position**  
**June 30, 2012**

Assets	
<b>Current Assets</b>	
Cash	\$ 381,415
Investments	208,348
Accounts receivable	120,980
Prepaid expenses	<u>6,617</u>
Total current assets	<u>717,360</u>
 <b>Property and Equipment</b>	
Land	98,308
Building and improvements	4,379,952
Equipment and furnishings	84,517
Motor vehicles	<u>111,443</u>
	4,674,220
Less accumulated depreciation	<u>(1,032,642)</u>
Total property and equipment	<u>3,641,578</u>
 Total assets	 \$ <u><u>4,358,938</u></u>

Liabilities and Net Assets	
<b>Current Liabilities</b>	
Accounts payable and accrued expenses	\$ 103,648
Current portion of long-term debt	<u>23,091</u>
Total current liabilities	126,739
 Long-Term Debt	 <u>3,821,359</u>
Total liabilities	3,948,098
 Unrestricted Net Assets	 <u>410,840</u>
Total liabilities and net assets	\$ <u><u>4,358,938</u></u>

The accompanying notes are an integral part of these financial statements.

**MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**  
**Consolidated Statement of Activities**  
**Year Ended June 30, 2012**

<b>Revenues</b>	
Contributions	\$ 46,916
State contracts	528,513
Grants	7,639
Federal contracts	202,007
Rental income	180,798
Investment earnings	3,850
Total revenues	<u>969,723</u>
<b>Expenses</b>	
Program	819,425
Administration	223,904
Fundraising	28,138
Total expenses	<u>1,071,467</u>
Decrease in net assets	(101,744)
Net assets, beginning of year	<u>512,584</u>
Net assets, end of year	\$ <u><u>410,840</u></u>

The accompanying notes are an integral part of these financial statements.



# MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE

## Consolidated Statement of Functional Expenses

Year Ended June 30, 2012

	<u>Program</u>	<u>Administration</u>	<u>Fund-raising</u>	<u>Total</u>
Employee compensation & related				
Salaries and wages	\$ 330,171	\$ 113,330	10,050	\$ 453,551
Payroll taxes	46,478	14,627	1,050	62,155
Fringe benefits	72,145	23,321	2,030	97,496
	<u>448,794</u>	<u>151,278</u>	<u>13,130</u>	<u>613,202</u>
Occupancy				
Utilities	58,687	4,134	-	62,821
Insurance	21,827	3,386	-	25,213
Interest	41,229	5,652	-	46,881
Repairs and maintenance	32,480	3,275	-	35,755
	<u>154,223</u>	<u>16,447</u>	<u>-</u>	<u>170,670</u>
Other operating expenses				
Client transportation	24,747	-	-	24,747
Program	17,578	-	-	17,578
Staff training	1,196	600	589	2,385
	<u>43,521</u>	<u>600</u>	<u>589</u>	<u>44,710</u>
Administrative expense				
Professional fees	7,091	18,319	-	25,410
Investment fees	-	2,029	-	2,029
Advertising and promotion	9,918	70	-	9,988
Fundraising	-	-	14,172	14,172
Telephone	11,070	1,330	-	12,400
Office expense	24,463	1,427	-	25,890
Miscellaneous	2,188	1,046	-	3,234
Travel and meeting	15,477	1,797	247	17,521
Printing	381	577	-	958
Postage	82	1,181	-	1,263
	<u>70,670</u>	<u>27,776</u>	<u>14,419</u>	<u>112,865</u>
Depreciation	<u>102,217</u>	<u>27,803</u>	<u>-</u>	<u>130,020</u>
Totals	<u>\$ 819,425</u>	<u>\$ 223,904</u>	<u>\$ 28,138</u>	<u>\$ 1,071,467</u>

The accompanying notes are an integral part of these financial statements.

**MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**  
**Consolidated Statement of Cash Flows**  
**Year Ended June 30, 2012**

Cash flows from operating activities	
Decrease in net assets	\$ (101,744)
Adjustments to reconcile increase in net assets to net cash used by operating activities	
Depreciation	130,020
Changes in certain assets and liabilities:	
Accounts receivable	(54,452)
Prepaid expenses	(580)
Accounts payable and accrued expenses	58,392
Net cash provided by operating activities	<u>31,636</u>
Cash flows from investing activities	
Purchases of property and equipment	(67,869)
Purchases of investments	(1,472)
Net cash used by investing activities	<u>(69,341)</u>
Cash flows from financing activities	
Principal payments on long-term debt	(14,959)
Net cash used by financing activities	<u>(14,959)</u>
Net decrease in cash	(52,664)
Cash, beginning of period	<u>434,079</u>
Cash, end of period	\$ <u><u>381,415</u></u>

The accompanying notes are an integral part of these financial statements.

# **MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**

## **Notes to Consolidated Financial Statements**

**June 30, 2012**

### **1. Summary of Significant Accounting Policies**

**Basis of Consolidation:** The consolidated financial statements of Montachusett Veterans Outreach Center, Inc. include those accounts of its affiliate, Montachusett Veterans Properties, Inc., which has a common

Board of Directors and is also a 501(c)(3) entity. All significant intercompany transactions have been eliminated.

**Nature of Business:** Montachusett Veterans Outreach Center, Inc. (the Organization) is a nonprofit corporation, organized on July 14, 1982, that provides both counseling and assistance to veterans and their families. The Organization also operates a transitional home for veterans. On August 7, 2003, the Organization incorporated Montachusett Veterans Properties, Inc. to hold the property at 258, 264 and 268 Central Street in Gardner, Massachusetts to comply with the requirements of one of the organizations providing funding for the project.

**Basis of Accounting:** The financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

**Property, Equipment and Depreciation:** Property and equipment are recorded at cost. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

Buildings and building improvements	40 Years
Equipment	3 - 10 Years
Computer equipment	5 Years

The Organization has established a capitalization limit of \$1,000.

**Income Taxes:** The Organization is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

**Expense Allocation:** Expenses by function have been allocated between program and supporting services classifications on the basis of time records, usage and estimates made by the Organization's management.

**Support and Revenue:** The Organization receives a portion of its revenue from the Commonwealth of Massachusetts and nonprofit entities. These funding sources may, at their discretion, request reimbursement for expenses or return of funds, or both, as a result of any non-compliance by the Organization with the terms of the grants or contracts.

**Contributions:** Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. The Organization has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

**Use of Estimates:** Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.



**MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**  
**Notes to Consolidated Financial Statements (continued)**  
**June 30, 2012**

**2. Long-Term Debt**

Long-term debt consisted of the following at June 30, 2012:

Note payable to a bank in monthly installments of \$799, including interest at 6.25%, through August 2014, secured by real estate.	10,860
Non-interest bearing note with the Federal Home Loan Bank of Boston (FHLBB), deferred payment loan for 40 years, no principal and interest due provided project complies with FHLBB scoring criteria, principal balance reduced by 1/40 per year for each year project is in compliance, secured by real estate.	75,000
Unsecured non-interest bearing note with City of Gardner (Small Cities Program), deferred payment loan for 20 years, only payable provided that project becomes profitable, loan forgiven after 20 years.	50,000
Unsecured note payable to the Executive Office of Communities & Development with payment deferred for 30 years.	100,000
Unsecured note payable to the Federal Home Loan Bank of Boston with payment deferred for 15 years.	60,000
Note payable to the Community Economic Development Assistance Corporation at 0.0% interest, due on January 27, 2020, secured by real estate. The Development Loan Agreement determines the annual payment.	245,000
Note payable to the Massachusetts Housing Partnership Fund Board, non-interest bearing, due on January 27, 2030, secured by real estate.	360,000
Note payable to the Affordable Housing Trust Fund, non-interest bearing, due in April 2035, secured by real estate.	882,857
Note payable to the Massachusetts Housing Partnership Fund in an amount up to \$750,000, non-interest bearing, due in April 2055, secured by real estate.	750,000
Note payable to a bank in monthly installments of \$3,825 including interest at 7.25%. The payment schedule is based on a 30-year amortization. The note matures in April 2025 and is secured by real estate.	505,884
Note payable to the Community Economic Development Assistance Corporation at 5.0% interest, due in April 2025.	750,000
Note payable to a bank in monthly installments of \$529, including interest at 8.5%, through January 2020, secured by real estate.	<u>54,849</u>
	<b><u>\$ 3,844,450</u></b>

**MONTACHUSETT VETERANS OUTREACH CENTER, INC. AND AFFILIATE**  
Notes to Consolidated Financial Statements (continued)  
June 30, 2012

**2. Long-Term Debt (continued)**

Maturities of long-term debt for the years ending June 30 are as follows:

2013	\$ 23,091
2014	23,986
2015	24,886
2016	25,836
2017	26,911
Thereafter	<u>3,719,740</u>
Total	\$ <u>3,844,450</u>

3. Surplus Revenue Retention - The Commonwealth of Massachusetts Operational Services Division provides for retention of a portion of revenue surplus not to exceed five percent of said revenues. Revenues in excess of five percent are addressed in any of the following ways:

- (1) The Purchasing Agencies may enter into an agreement with the provider, which would stipulate the use of the excess funds.
- (2) Division of Purchased Services or the purchasing agency may request that the excess funds be returned to the Commonwealth.
- (3) The surplus may yield reductions in future prices set by the Division or purchasing agency.

For the year ended June 30, 2012, the amount of surplus revenue retention as calculated is \$(-0-). The POS contract was a cost reimbursement contract. Therefore, there is no amount in excess of five percent subject to the preceding.

4. Contingencies - The Organization receives some of its support from government grants. The grants permit the grantor to audit both the financial operation of the grant and compliance with terms of the grant agreements. Such audits could result in the disallowance of some costs. Liabilities resulting from these audits, if any, will be recorded in the period in which the amount of the liability is ascertained.
5. Investments - Investments consist of mutual funds with a fair market value of \$208,348 at June 30, 2012.
6. Subsequent Events

Management has evaluated subsequent events after the balance sheet date of June 30, 2012, through November 29, 2012, the date on which the financial statements were available to be issued, and concluded that no additional disclosures were required.

BOISSELLE, MORTON & ASSOCIATES, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

**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  
**Montachusett Veterans Outreach Center, Inc. and Affiliate**  
Gardner, Massachusetts

We have audited the consolidated financial statements of Montachusett Veterans Outreach Center, Inc. and Affiliate as of and for the year ended June 30, 2012, and have issued our report thereon dated November 29, 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**

In planning and performing our audit, we considered Montachusett Veterans Outreach Center, Inc. and Affiliate's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montachusett Veterans Outreach Center, Inc. and Affiliate'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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's consolidated financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the consolidated financial statements will not be prevented or detected by the organization's internal control.

To the Board of Directors

**Montachusett Veterans Outreach Center, Inc. and Affiliate**

Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 Montachusett Veterans Outreach Center, Inc. and Affiliate's consolidated 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 management, the Board of Directors, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

***Boisselle, Morton & Associates, LLP***

Hadley, Massachusetts

November 29, 2012

**MVOC Budget - Proposed**  
**July 2012 to June 2013**  
**vs Forecast and Prior Budget**

05/16/2012  
REV 2

	Forecast	Budget	Budget
	to Jun 12	to Jun 12	to Jun 13
Ordinary Income/Expense			
Income			
Donations	9,496	5,400	5,400
Grants	3,450	-	30,000
Project Bread	3,500	2,500	7,000
Employ Specialist	19,006	25,033	22,590
United Way	4,139	3,567	
Fundraising	25,379	7,800	25,000
Total	64,970	44,300	89,990
VA Per Diem	136,985	125,000	135,000
Hud McKinney	48,517	49,700	49,975
VA Winchendon			40,000
Total	185,502	174,700	224,975
HOM	168,194	149,500	180,961
ORC Winchendon	60,000	-	60,000
ORC	313,590	275,000	333,436
Total	541,784	424,500	574,397
SRO Subsidized	103,245	107,500	215,394
Standard	88,198	107,500	
Total	191,443	215,000	215,394
Interest/Div	7,918	2,800	-
Other Misc	798	1,000	3,800
Total	8,716	3,800	3,800
	992,415	862,300	1,108,556

**MVOC Budget - Proposed**  
**July 2012 to June 2013**  
**vs Forecast and Prior Budget**

05/16/2012  
REV 2

	Forecast	Budget	Budget
	to Jun 12	to Jun 12	to Jun 13
<b>Expenses</b>			
<b>Salaries/Wages</b>			
Winchendon			70,018
Executive Director	61,132	61,200	63,870
Admin (Reception, bk	140,043	114,969	146,485
Benefits Counselor	34,521	31,364	35,992
Counselor/Case Worke	115,500	141,132	112,878
Drivers	37,666	30,987	45,794
House Managers/Line	12,598	12,180	12,747
Maintenance	32,141	31,364	32,806
Grantwriter	20,411	20,300	20,610
Food Pantry	-	-	22,550
Total	454,010	443,496	563,750
<b>Employee benefits -</b>			
Health Insurance	90,706	72,395	87,000
Dental Insurance	8,251	4,000	9,000
Workman's Compensati	3,686	4,000	5,000
STD & LTD Insurance	3,096	2,650	3,115
Board and Director l	1,670	1,500	1,700
Other costs - Other	287	-	-
Payroll Taxes	71,119	50,000	75,594
Total Benefits and Taxes	178,815	134,545	181,409
Total Salaries and Benefits	632,825	578,041	745,159
<b>Professional Services</b>			
Accounting fees	9,325	10,500	10,500
Legal fees	251	5,000	2,000
Payroll Fees	1,667	1,600	1,635
Professional fees -	-		
Technology	15,762	12,000	12,000
Consulting Fees	5,380	10,000	6,000
Total Professional	32,385	39,100	32,135

**MVOC Budget - Proposed**  
**July 2012 to June 2013**  
**vs Forecast and Prior Budget**

05/16/2012  
REV 2

	Forecast	Budget	Budget
	to Jun 12	to Jun 12	to Jun 13
Office expenses			
Supplies	7,515	3,000	5,300
Equipment and Softwa	11,039	3,100	3,120
Telephone	8,459	10,120	9,800
Mobile Phone	3,997	3,600	4,000
Postage, shipping, d	1,518	1,600	1,300
Printing & copying	674	500	800
Furnishings	200		
Books, subscriptions	1,037	1,000	1,000
	34,439	22,920	25,320
Facility & equipment			
Utilities			
Alarm	234	1,000	880
Cable	3,736	2,900	3,600
Electric	28,848	30,000	34,000
Gas	5,977	6,000	5,170
Internet	796	1,000	800
Oil	6,025	26,000	15,000
Sprinkler	-	600	-
Winchendon	-	-	19,710
Water/Sewer	9,772	9,000	12,100
Total Utilities	55,389	76,500	91,260
Repairs and Maintena			
Services			
Alarm Service Calls	553	1,200	1,870
Otis Elevator	4,234	2,100	3,300
Exterminator	-	500	550
Landscaping	260	400	440
Snow Removal	330		300
Trash Removal	4,960	6,000	5,500
Total Services	10,337	10,200	11,960
Repairs and Maintena			
Building Supplies	4,711	1,000	3,000
Cleaning Services	4,200	5,000	-
Electrical	126	600	
Equipment	369	500	
Plumbing	155	500	-
Repairs	2,593	3,000	1,700
Eq Rental	250		
Total Repairs	12,404	10,600	4,700
Total Facilities	78,130	97,300	107,920

**MVOC Budget - Proposed**  
**July 2012 to June 2013**  
**vs Forecast and Prior Budget**

05/16/2012  
REV 2

	Forecast	Budget	Budget
	to Jun 12	to Jun 12	to Jun 13
Travel & meetings ex			
Mileage	4,464	4,200	4,650
Conference, conventio	9,281	7,000	7,000
Hospitality Expense	1,203	400	400
Board Meeting Expens	292		
Total Travel and Meetings	15,240	11,600	12,050
Program Expenses			
Winchendon	60,000	-	-
Food Vouchers	1,441	2,000	4,200
Holiday Meals	2,036	3,500	2,000
Flags and Memorials	394	-	1,000
Client Direct	3,407	-	3,500
Housing	525	-	500
Food Pantry	8,238	1,500	8,000
Total Programs	76,041	7,000	19,200
Transportation			
Gasoline	9,698	9,600	11,000
Maint. & Repairs	8,456	3,000	10,500
Vehicle Insurance	2,659	2,940	3,500
Fees Reg, Inspection	1,073	960	2,000
GPS Tracking	1,200	1,200	1,200
Truck Rental	441	500	1,500
Total Transportation	23,528	18,200	29,700
Other Expenses			
Mortgage interest	43,233	42,000	42,100
Investment Fees	1,998		2,000
Property Insurance	16,649	21,000	17,000
Membership dues - or	980	800	1,000
Staff development	5,153	5,500	5,000
Advertising expenses	9,234	500	1,500
Other Business	981	780	1,000
Fundraising	11,567	8,820	9,600
Total Other	89,795	79,400	79,200
Total Expenses	982,383	853,561	1,050,684
Net Income	10,032	8,739	57,872
Before Depreciation			





Your LPL Financial Advisor: PAUL FITZPATRICK

Prepared on: 6/11/2012

**Account:** MONTACHUSETT VETERANS OUTREACH  
A CORPORATION  
268 CENTRAL STREET  
GARDNER MA 01440

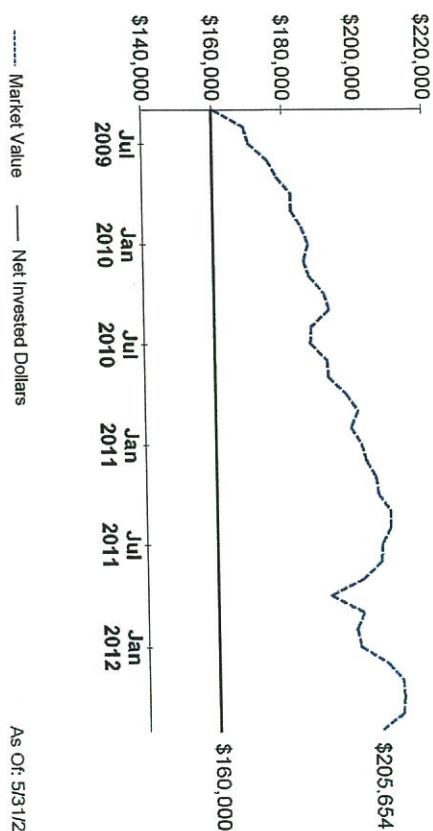
**AccountNo:** 3702-4296  
Strategic Asset Management  
**Home Phone:** (978)632-9601

### Portfolio Summary

	Market Value	Percentage
Mutual Funds/Closed-end Funds/ETFs	175,995	85.21%
Equities	0	0.00%
Cash and Equivalents	30,555	14.79%
Fixed Income	0	0.00%
<b>Total:</b>	<b>\$206,550</b>	<b>100.00%</b>

As Of: 6/8/2012 12:00:00 AM

### Investment Summary



### Performance History

Inception Date: 4/16/2009					
	Last 3 Months	Year To Date	Last 12 Months	Last 3 Years	Annualized Inception To Inception Date
Your Account	(3.11)%	2.59%	(1.77)%	21.64%	8.37%
Consumer Price Index (CPI) Adjusted 1-month lag	0.73%	1.08%	2.11%	7.76%	2.42%
Barclays Capital U.S. Aggregate Bond Index	1.46%	2.33%	7.12%	22.92%	7.08%
Barclays Capital U.S. Corporate High Yield Index	(0.41)%	5.05%	4.03%	58.40%	18.31%
S&P 500 Index	(3.53)%	5.16%	(0.41)%	51.76%	16.29%
Russell 3000 Index	(3.92)%	5.20%	(1.87)%	53.58%	16.65%

As of: 5/31/2012

# Important Disclosure Information

This report has been prepared from data believed reliable but no representation is made as to accuracy or completeness. Securities prices may vary from actual liquidation value. Prices shown should only be used as a general guide to portfolio value. Value shown may vary from actual liquidation value. Portfolio Summary may include asset valuations and time periods that are different from those used in the Investment Summary and Performance History.

The Investment Summary begins at the first month-end that the account has been opened. The changes to net invested dollars are plotted in the middle of the month. The graph represents month-end values. Under some circumstances, it may not be possible to create the line graph, and the following message will appear, "The Investment Summary is Unavailable." For example, the graph will not be included if the account has not been opened for at least three months.

Returns are expressed as a percentage, are calculated on a time-weighted basis and are presented net of the Advisory Fee and Transaction Charges. The deduction of other fees and charges is not reflected in the performance figures.

The LPL benchmark, which may be displayed, is calculated using a weighted average of the indices, in the percentages specified, as noted in the chart below. The LPL benchmark represents the benchmark for the current investment objective for the account. Please keep in mind that the investment objective for the account may have changed over time.

Index	LPL Income with Capital Preservation Benchmark	LPL Income with Moderate Growth Benchmark	LPL Growth with Income Benchmark	LPL Growth Benchmark	LPL Aggressive Growth Benchmark
Russell 3000 Index	20%	40%	60%	80%	95%
Barclays Capital U.S. Aggregate Bond Index	70%	53%	35%	15%	0%
Cliticorp 3-Month Treasury Index	10%	7%	5%	5%	5%

Client should consider the following points when comparing account performance to either the LPL benchmark or other indices that may be displayed. The LPL benchmark is calculated using the month-end value of the index for each day of the month, rather than the actual daily value of the index. The Consumer Price Index is reported on a one-month lag. In addition, several of the other indices, which may be displayed, only publish performance figures monthly. As the account performance is displayed for the actual number of days the account was opened, the client should consider this disparity in time periods for the initial period when comparing account performance to the indices and benchmark returns.

Indices and benchmarks are unmanaged and cannot be invested into directly. Past performance is no guarantee of future results. If you need additional information regarding the indices that may be displayed, please contact your financial adviser.

Report calculations and figures should not be relied upon for tax purposes. For tax advice, please contact your tax advisor. (02/04)

LPL Financial - A Registered Investment Adviser  
One Beacon Street, 22nd Floor, Boston, MA 02108-3106  
9785 Towne Centre Drive, San Diego, CA 92121




## NON-DISCRIMINATION NOTICE

This is to certify that the Montachusett Veterans Outreach Center, Inc. does not discriminate on the basis of race, color, national origin, gender, handicap, age, sexual preference or religion in admission to, or treatment of employment in, its program/activities. This is in accordance with Title VI of the Civil Rights Acts of 1964 (42 U.S.C. Sec. 2000d et seq.), Sections 704 and 855 of the Public Health Service Act (42 U.S.C. Sec. 292d and Sec. 298-2), Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. Sec. 794), Title IX of the Education Amendments of 1972, as amended (20 U.S.C. Sec. 1681 et seq.), the Age Discrimination Act of 1975, as amended (42 U.S.C. Sec. 6101 et seq.), block grant provisions of the Omnibus Budget Reconciliation Act of 1981 (42 U.S.C. Sec. 300 W-7, Sec 300 X-7, Sec. 300 Y-9, 708, 8625 and 9906, and Americans with Disabilities Act of 1992 (Public Law 101-336).

The person whose name appears below has been designated to coordinate the Montachusett Veterans Outreach Center, Inc. efforts to comply with the U.S. Department of Health and Human Services regulations (45 C.F.R. Parts 80, 84, 86 and 91) implementing these Federal Laws. For further information about the regulations and the Montachusett Veterans Outreach Center, Inc. grievance procedure for resolution of discrimination complaints, contact:

Charles Bollinger III  
Executive Director  
268 Central Street  
Gardner, MA 01440  
Phone: (978) 632-9601  
Fax: (978) 632-9476  
[www.veterans-outreach.org](http://www.veterans-outreach.org)

  
\_\_\_\_\_  
Charles L. Bollinger III, Executive Director

6/18/13  
Date







## Montachusett Veterans Outreach Center, Inc.

268 Central Street, Suite A

Gardner, MA 01440

Phone: (978) 632-9601 Fax: (978) 632-9476

### MVOC Total Contacts

(Compiled from Staff productivity Reports)

#### FY10

July	2,145
August	734
September	618
October	676
November	651
December	712
January	705
February	710
March	732
April	687
May	625
June	796
<b><u>TOTAL*</u></b>	<b><u>9,791</u></b>

#### FY12

July	757
August	897
September	802
October	760
November	983
December	922
January	1136
February	1068
March	1092
April	1025
May	1094
June	827
<b><u>TOTAL</u></b>	<b><u>11,363</u></b>

#### FY11

July	868
August	827
September	866
October	702
November	853
December	768
January	715
February	594
March	822
April	652
May	615
June	754
<b><u>TOTAL*</u></b>	<b><u>9,036</u></b>

#### FY13

July	613
August	990
September	721
October	798
November	987
December	969
January	1420
February	1446
March	1695
April	1499
May	1577
June	
<b><u>TOTAL</u></b>	<b><u>NA</u></b>
<b>(as of May 1 2013: 12,715)</b>	



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**Gardner, MA 01440**

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**MVOC Total Contacts**

(Compiled from Staff productivity Reports)

*1 Apr 12- 31 Mar 13*

**2012**

<b>April</b>	<b>1025</b>
<b>May</b>	<b>1094</b>
<b>June</b>	<b>827</b>
<b>July</b>	<b>757</b>
<b>August</b>	<b>613</b>
<b>September</b>	<b>990</b>
<b>October</b>	<b>798</b>
<b>November</b>	<b>987</b>
<b>December</b>	<b>969</b>

**2013**

<b>January</b>	<b>1420</b>
<b>February</b>	<b>1446</b>
<b>March</b>	<b>1695</b>
<b><u>TOTAL</u></b>	<b><u>12,621</u></b>



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**MVOC Total Contacts**

(Compiled from Staff productivity Reports)

**FY13**

<b>July</b>	<b>613</b>
<b>August</b>	<b>990</b>
<b>September</b>	<b>721</b>
<b>October</b>	<b>798</b>
<b>November</b>	<b>987</b>
<b>December</b>	<b>969</b>
<b>January</b>	<b>1420</b>
<b>February</b>	<b>1446</b>
<b>March</b>	<b>1695</b>
<b>April</b>	<b>1499</b>
<b>May</b>	<b>1577</b>
<b>June</b>	

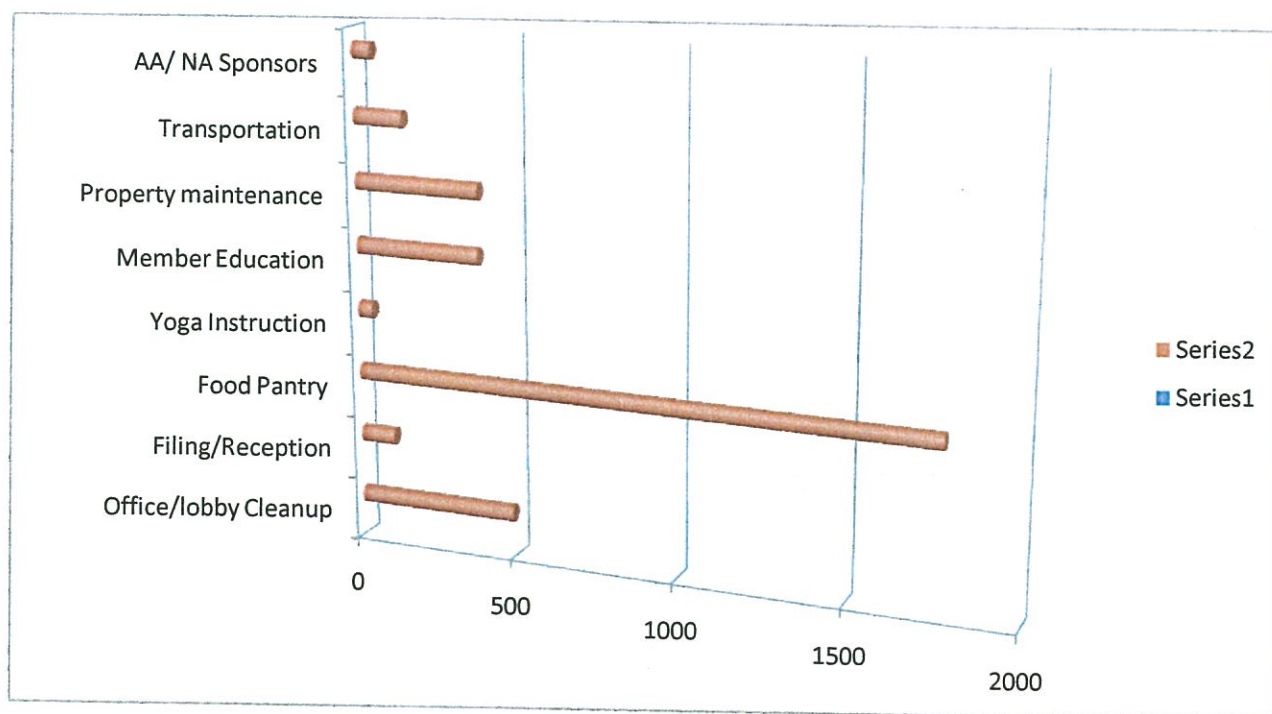
<b><u>TOTAL</u></b>	<b><u>NA</u></b>
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***(as of June 1, 2013: 12,715)***

# Total Annual Volunteer Activity FY13

Activity	Regular Hours	Court Mandated Hours
Office/lobby Cleanup	490.25	
Filing/Reception	107	
Food Pantry	1774.7	
Yoga Instruction	45	
Member Education	387	
Property maintenance	389	
Transportation	154.25	
AA/ NA Sponsors	59	0
Totals	3406.2	

Total Number of Volunteers 110





## **Fiscal Year 2013 Memorial Bricks Purchased and Donated**

Robertson & Zawalick	Boudreau	Flood
Clayter	Wheelen & Adams	Roy
Sharron	Miller	Cormier
Bosselait	Yablonski	Sons of the American Legion
LeBlanc	Manca	Arcangeli
Lashua & Griffith	Rathburn	Grant & Thompson
Davis	Bernard	Bateman
Grillo	Randall	Naney
Hubbard	Mierzejewski	Lashua
Ormsby	Fischesser	Tourigny
Bialecki	Sharron	Russell
Ruth	Gallant	Foley
Ouellette	Solinas	
Lison	Kelley	
Columbus	Duteau	
Hurst	Leger	
Hietala	Suomala	
Ladroga	Langevin	
Meskauskas	Boucher	
Saari	Donovan	
Bourque	Minns	
Tyros	Grasmuck	
Whitney	Scales	

## Fiscal Year 2013 Veterans Day Mailer Participants

### Donations \$50.00 and less:

Munroe	Saari	Aalto
Fields	Kymalainen	Lucier
Spacek	Favreau	Marotta
Marble	Muscarella	Ahlman
Behringer	Lafond	Fancy
Pinsonault	Heglin	Dennis
Lahtinen	Locke	Hamel
Driscoll	Connor	Edes
Bean	Robichaud	Anderson
Pouliot	Belleisle	Taylor
Hargraves	Jean	Karp
Woodbury	Bushey	Laford
Chapman	Benoit	Lepoer
Wood	Penttinen	Baird
Tucker	Wauhkonen	Smith
LaFortune	Agnelli	Fiandaca
Holbrook	Nyman	Wilson
Adler	Girouard	Collins
Porell	Swartz	Andrews
Keresey	Daly	Gaffney
Collette	Keeney	Miller
Kangas	Brady	Marshall
Gullatt	Blast	Chase
Wirzbicki	Foley	Busby
Magliacane	Bergeron	Dwelly
Gilman	Bourret	Boudreau
Walker	Pobuk	Turcotte
Lagoy	Rogers	May
Camden	Awdycki	Marinel
Doiron	Sylvester	Edfors
Ares	Maki	Kmiotek
Storm	Larocque	Linnus
Payne	Audet	Swanson
Mulqueen	Massa	Hill
Kirousis	D'entremont	Myllykangas
Barrett	Goldsmith	Egan
Piontek	Hurd	Nasiatka

Altobelli  
Michaud  
Torrans  
Ridley  
Feeley  
Copeland  
Hammerman  
Kane  
Fitzmaurice  
Brow  
McAllister

Olsen  
Dabuliewicz  
Doody  
Galat  
Hodgkins  
Levanti  
Wasel  
Ducharme  
Denis  
Radigan  
Forget

Lepkowski  
LaBatt  
Greeno  
Robinson Jr.  
Farooq  
Hale  
Greater Gardner Chair City AARP  
Charland  
Venning  
Denny

**Donations \$50.01- \$200.00:**

Heglin  
Fournier  
Foley

Schultz  
Arnone  
Fairbanks

Gardner Deer Club  
Scales  
Son of the American Legion

**Donations \$200.01- \$500.00:**

Reid  
Gallant

Davis  
Gallant

Ellenberger & Thompson

**Donations \$500.01 and greater:**

Flood

## **Fiscal Year 2013 Individual and Business Contributions**

### **Donations \$50.00 and less:**

Greylock Printing	Benton	Marino
Robert Hill	MWCC	Vinal
Susan Charland	Kadlik	Dirusso
Gardner Ten Pins	MART	Dower
Paul Vinciguerra	Dayton	Maeder
Caouette	Flanagan	Hurd
Rogers	Goguen	Rauscher
Graves	Sharp Image	Hamel
Barnett	Gardner Rotary Club	Karp
McWilliams	Pond	Koteas
Huhtala Oil Co.	Wilson	Foster
D'Ambrosio Eye Care, Inc.	Sheehan	Markowitz
Ninno	Graves Law Office	DBA Nu-Kar Automobile Sales
Ferguson	Wilson	AAA of Southern New England
VVA Chapter 907	St. Hilaire	Greeno
Dumont	Pinkerton	Griest
Enterprise Bank	Lambert	Robichaud
Germano	Roy	
BHR Life & Group Insurance Agency	Voutour	
	Nutter	

### **Donations \$50.01- \$200.00:**

Ellen Fleischer	The Gardner News	LeBlanc
Lauren Roy	Veterans, Inc.	The Winchendon School
Eunice Arcangeli	Padgett Business Services	DBA Dunkin Donuts
Elaine Cormier	Computer Troubleshooters	PACC Inc.
Euvard	Price Chopper	Pyramid Network Services, LLC

### **Donations \$200.01- \$500.00:**

Hannaford Bros Co.	American Legion Post 415	Cruiser's Malt Shop
Ruth Robertson & family	Community Church of Pepperell	Heywood Wakefield Commons
Brenda Lashua	Rollstone Bank	Wahlberg
Leonnette Lison	Select Engeneering	Legend Rehab and Nursing Cente

GAAMHA, Inc  
Heywood Hospital  
Alternatives  
The Napoleon Club of Gardner

Havlin  
Wachusett Animal Hospital  
Bab's Auto Body  
New England Backyards

The Insurance Place  
Athol Savings Bank  
GFA Federal Credit Union

**Donations \$500.01 and greater:**

Workers' Credit Union  
OMNOVA Solutions Foundation





**Montachusett Veterans Outreach Center, Inc.**

**268 Central Street, Suite A**

**Gardner, MA 01440**

Phone: (978) 632-9601 Fax: (978) 632-9476

The following organizations and individuals donated clothing and/ or food to the Montachusett Veterans Outreach Center during FY13:

Wesley Amadon  
Mrs. Marlene Manca  
Lauren Roy  
Bob Cormier  
John Szivos  
Fred White  
Mark LeBlanc  
Holy Cross Church  
Bill Blais MWCC  
Sally McGinness  
Thomas Lehman  
Sister Claire Levesque  
Ms. Saulderman  
Ms. Winslow  
Patriot Riders  
Jackie McCann  
Don Padula  
Russell Fitch  
Mrs. T. Swenson  
Mr. and Mrs. Donald Legault  
Joanne McDowell  
Bruce and Karen Nay  
American Legion Post 129  
Bernie St. Laurent  
Linda Parker  
John Parmenter  
Laurie Reed  
Mike Cody  
Bethany Baptist Church  
M Morton Chapter of DAR  
Louise Chartrand  
Vance Burns  
Raymond Grossman  
Cub Scott Troop 2/ Gardner, MA

North Central MA Assoc. of Realtors  
Warmer Winters  
FHS CAPS  
American Legion Aux. Sterling, MA  
National Guard Family Program  
American Legion #142 Ashburnham  
Bill Moore / Project Hope  
Gardner Elks  
Gardner Family Dollar  
Donna Watts  
Darlene Sweet  
Thomas P. Sweeney  
Dept. of Corrections /  
Military Support Group  
Richard Koldys  
Maureen Vanderoff  
Mr. and Mrs. James Carpenter  
Gardner Museum  
Sylvia Chicoine  
Guild of St. Agnes  
John and Muriel Vallierre  
Steven and Kathy Brown  
Margaret Sullivan  
Royea Catering  
Templeton Woman's Club  
Bryan Smith  
Judy Tanguay Dickerson  
Walter Sawicki  
Petersham Lions Club  
Andrew Streigerwald  
Mary Sylvester  
Stop & Shop  
Hannaford's Market  
Price Chopper

