



CITIZENS INN, INC. AND  
INN TRANSITION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2017

**UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT**Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 222540866  
For the Year Ended : 6/30/2017 (M/D/YYYY)Filed Electronically? (Y/N): Y  
Filing Organization: Citizens Inn, Inc. (legal name)

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number VC 6000227035

Business Address: 81 Main Street (Street)  
Peabody (City)  
MA (State)  
01960 (Zip)Director of Finance (Title)  
978-531-9775 (Phone - Area Code / Number)CPA Firm's Current Mass. License #, CPA's Federal Employer Id. (FEIN) #: 41  
CPA Firm's Federal Employer Id. (FEIN) #: 471028363A-133 Audit Submitted? (Y/N): N  
Have basic F/S been audited? (Y/N): Y  
UFR Exemption/Exception Code#: DPHSpecial Education (SPED) Contractor (Y/N): N  
Principal Purch. Agency: DPHProgram Performance Report (Internet system) is **not** required:

Primary Contractor(s):

**COVER PAGE - Page 1 of 1**Other corporate names & FEINs if applicable:  
(Use for consolidated financial statements.)

Inn Transition, Inc.

Business Address: 81 Main Street (Street)  
Peabody (City)  
MA (State)  
01960 (Zip)Director of Finance (Title)  
978-531-9775 (Phone - Area Code / Number)CPA Firm's Current Mass. License #, CPA's Federal Employer Id. (FEIN) #: 41  
CPA Firm's Federal Employer Id. (FEIN) #: 471028363For-Profit Organization : NO  
If Yes, Date of Exemption: 11/1/1984 (MD/YY)Date of Org./Incorp.: 5/13/1989 (MD/YY)  
Cost Allocation Method Code : S

Program Address

Program Description

Program Name

Subcontractor Name

City

State

Zip Code

Program Description

Program Name

Subcontractor Name

City

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Zip Code

Program Description

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Program Description

Program Name

Subcontractor Name

City

State

**CITIZENS INN, INC. AND INN TRANSITION, INC.**

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TREEFUL  
DAMASO  
ANICETO

CERTIFIED  
PUBLIC  
ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Citizens Inn, Inc. and Inn Transition, Inc.  
Peabody, Massachusetts

### **Report on the Combined Financial Statements**

We have audited the accompanying combined financial statements of Citizens Inn, Inc. (formerly Citizens for Adequate Housing, Inc.) and Inn Transition, Inc. (nonprofit organizations), which comprise the combined statement of financial position as of June 30, 2017, and the related combined statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Combined Financial Statements**

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error.

To the Board of Directors  
Citizens Inn, Inc. and Inn Transition, Inc.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

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

### **Other Matters**

#### *Report on Summarized Comparative Information*

We have previously audited Citizens Inn, Inc. and Inn Transition, Inc.'s 2016 combined financial statements, and we expressed an unmodified audit opinion on those combined financial statements in our report dated October 24, 2016. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2017 on our consideration of Citizens Inn, Inc. and Inn Transition, 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.

To the Board of Directors  
Citizens Inn, Inc. and Inn Transition, Inc.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Citizens Inn, Inc. and Inn Transition, Inc.'s internal control over financial reporting and compliance.

Our audit was made for the purpose of forming an opinion on the financial statements of Citizens Inn, Inc. and Inn Transition, Inc., taken as whole. The supplementary information included in Schedules A, B, and other supplementary schedules is presented solely for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the representation of Citizens Inn, Inc. and Inn Transition, Inc.'s management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion on it.

*Treeful Damaso Aniceto, Inc.*

October 30, 2017



TREEFUL  
DAMASO  
ANICETO

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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  
Citizens Inn, Inc. and Inn Transition, Inc.  
Peabody, Massachusetts

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

**Internal Control over Financial Reporting**

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

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

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To the Board of Directors  
Citizens Inn, Inc. and Inn Transition, Inc.

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Citizens Inn, Inc. and Inn Transition, 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*.

#### **Purpose of this Report**

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

*Treeful Damaso Aniceto, Inc.*

October 30, 2017

ORGANIZATION : Citizens Inn, Inc.		STATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)		06/30/2017		WITH COMPARATIVE TOTALS AS OF 6/30/2016		FEIN: 222540856	
ASSETS		CURRENT OPERATIONS		PLANT		ENDOWMENT		CUSTODIAN	
1	Cash and Cash Equivalents	445,326				445,326			429,542
2	Accounts Receivable, Program Services	146,792				146,792			162,601
3	Allowance for Doubtful Accounts	(1,562)				(1,562)			(632)
4	Net Accounts Receivable, Program Services	145,230				145,230			161,969
5	Contributions Receivable	42,570				42,570			11,125
6	Notes Receivable								
7	Prepaid Expenses	46,171				46,171			43,922
8	Other Accounts Receivable								
9	Other Current Assets	2,951				2,951			2,850
10	Short-Term Investments								
11	<b>TOTAL CURRENT ASSETS</b>	<b>682,248</b>				<b>682,248</b>			<b>649,408</b>
12	Land, Buildings, and Equipment								
13	Accumulated Depreciation	5,940,055				5,940,055			5,887,746
14	Net Land, Buildings and Equipment	(1,850,057)				(1,850,057)			(1,675,980)
15	Long-Term Investments	4,089,998				4,089,998			4,211,766
16	Other Assets	51,663				51,663			33,016
17	Due From Other Funds								
18	<b>TOTAL ASSETS</b>	<b>733,911</b>				<b>4,823,909</b>			<b>4,894,190</b>
19	<b>LIABILITIES AND NET ASSETS</b>								
20	Accounts Payable	51,617				51,617			24,218
21	Subcontract Payable	121,780				121,780			142,441
22	Accrued Expenses								
23	Current Notes Payable								
24	Current Portion Long-Term Debt	58,046				58,046			55,404
25	Deferred Revenue								
26	Other Current Liabilities	35,531				35,531			21,084
27	<b>TOTAL CURRENT LIABILITIES</b>	<b>208,928</b>				<b>208,928</b>			<b>243,147</b>
28	Long-Term Notes & Mortgage Payable	58,046				58,046			4,118,276
29	Other Liabilities	4,118,276				4,118,276			4,175,616
30	Due to Other Funds								
	<b>TOTAL LIABILITIES</b>	<b>208,928</b>				<b>4,176,322</b>			<b>4,385,250</b>
31	<b>NET ASSETS</b>								
32	Unrestricted	484,983				(86,324)			398,659
33	Temporarily Restricted	40,000							40,000
34	Permanently Restricted								
	<b>TOTAL NET ASSETS</b>	<b>524,983</b>				<b>(86,324)</b>			<b>438,659</b>
	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>733,911</b>				<b>4,089,998</b>			<b>4,894,190</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc.		FEIN: 222540856	06/30/2017	WITH COMPARATIVE TOTALS FOR THE YEAR ENDED	06/30/2016
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events					
2 In-Kind Contributions	273,436	40,000			233,622
3 Grants	38,380				34,386
4 Program Service Fees					
5 Federated Fundraising Organization Allocation	2,009,773				
6 Investment Revenue					
7 Revenue from Commercial Products & Services	764				694
8 Other					
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	10,000	(10,000)			
11 Satisfaction of Equipment Acquisition Restrictions		1,125	(1,125)		
12 Expiration of Time Restrictions	2,333,478	28,875			
<b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>					2,120,849
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	367,320				308,926
15 Fundraising	151,520				119,392
16 Total Program Services	1,880,281				1,681,770
<b>TOTAL EXPENSES</b>	2,399,121				2,110,088
18 Losses					
<b>TOTAL EXPENSES AND LOSSES</b>					2,110,088
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					(52,676)
23 Other Increases (Decreases)					(41,915)
<b>TOTAL CHANGES IN NET ASSETS</b>	(65,643)	28,875			
25 NET ASSETS AT BEGINNING OF YEAR	464,302	11,125			475,427
<b>NET ASSETS AT END OF YEAR</b>	398,659	40,000			438,659

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

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

	SUPPORTING SERVICES	PROGRAM SERVICES
	TOTAL ADMINISTRATION (MNGT. & GEN.)	TOTAL FUND RAISING
1. Employee Compensation & Related Expenses	<u>1,223,493</u>	<u>263,368</u>
2. Occupancy	<u>496,346</u>	<u>33,989</u>
3. Other Program / Operating Expense	<u>308,631</u>	<u>3,022</u>
4. Subcontract Expense		
5. Direct Administrative Expense	<u>196,574</u>	<u>60,804</u>
6. Other Expenses		
7. Depreciation of Buildings and Equipment	<u>174,077</u>	<u>6,137</u>
<b>8. TOTAL EXPENSES</b>	<b><u>2,399,121</u></b>	<b><u>367,320</u></b>
		<b><u>151,520</u></b>
		<b><u>1,880,281</u></b>

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

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

PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
1	2	3	8
484,779	277,847	26,665	111,785
293,506	74,764	76,611	12,890
181,199	87,701	4,774	22,373
			8,623
31,918	10,568	3,918	3,403
58,052	61,406	47,340	159
1,049,454	512,286	159,308	8,623
<b>8. TOTAL EXPENSES</b>			

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

**STATEMENT OF CASH FLOWS for the YEAR ENDED**

06/30/2017

**INDIRECT METHOD****Cash Flows from Operating Activities:**

	<b>TOTAL</b>
1 Changes in Net Assets	(36,768)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	174,077
3 Losses	16,739
4 Increase/Decrease in Net Accounts Receivable	(2,249)
5 Increase/Decrease in Prepaid Expenses	(31,445)
6 Increase/Decrease in Contributions Receivable	27,399
7 Increase/Decrease in Accounts Payable	(20,661)
8 Increase/Decrease in Accrued Expenses	
9 Increase/Decrease in Deferred Revenue	
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	(4,301)
14 Net Cash Provided by/(used in) Operating Activities	122,791

**Cash Flows from Investing Activities:**

15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(52,309)
17 Proceeds from Sale(s) of Investments	
18 Purchase(s) of Investments	
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(52,309)

**Cash from Financing Activities:**

Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	(54,698)
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(54,698)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

**STATEMENT OF CASH FLOWS for the YEAR ENDED**

06/30/2017

**INDIRECT METHOD**

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<u>15,784</u>
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>429,542</u>
33	<b>Cash and Cash Equivalents at End of Year</b>	<u><u>445,326</u></u>

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	<u>60,040</u>
35	Cash Paid During the Year for Taxes/Other	<u><u></u></u>

**Supplemental Data for Noncash Investing and Financing Activities:**

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

See Accompanying Notes to the Financial Statements

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Organization was incorporated in Massachusetts as a nonprofit Organization on June 20, 1983. The stated purpose is to provide shelter and support services for families experiencing homelessness, develop and maintain permanent affordable housing and advocate for social and economic issues for low-income families. In an effort to propel further the mission of the Organization, the Organization merged in 1999 with the Communities Land Trust (also known as Inn Homes). This effort is devoted to preserving and creating affordable housing opportunities for low-income individuals and families. Inn Transition, Inc. was incorporated in Massachusetts as a nonprofit Organization on November 28, 2007. The stated purpose is to own, manage, and maintain residential real estate for the housing and benefit of families experiencing homelessness and low income families. The Organizations operate five programs:

**Family Emergency Shelter- Inn Between**

The Inn Between, opened in 1985, located at 25 Holten Street, Peabody provides emergency shelter to five families experiencing homelessness referred by the Department of Housing and Community Development (DHCD). The shelter also includes one family in its "community room" which is not funded by DHCD. In addition to the six families at the Inn Between facility, there are an additional six DHCD families sheltered at the Inn Transition facility at 42 Washington Street, Peabody. An additional five families are served through the Inn Between Scattered Sites, sheltering families experiencing homelessness in apartments in Salem and Lynn, Massachusetts. Inn Between expanded in 2014 by another five families, all housed at 29 Holten Street in Peabody. During 2016, the Inn Between expanded by another 4 families at 44 Park Street in Lynn, MA. Families experience homelessness for many diverse and complex reasons which include high rents, low-paying jobs, lack of education and training, bad credit history, addiction, and domestic violence. The main objectives are to assist the families in accessing affordable housing, fostering family preservation and independence, helping each family to reach its social and economic potential.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Family Sober Living Inn Transition**

The Inn Transition, opened in 1990, provides sober-living transitional housing for eight families experiencing homelessness and is funded by the Commonwealth of Massachusetts, Department of Public Health. Families arrive from more intensive treatment programs to complete their early recovery at the Inn. This program emphasizes relapse prevention, financial and personal independence, education and job skill improvement leading to work opportunities, childcare and housing.

**Low Income Housing Inn Homes**

Through Inn Homes, the Organization currently owns five apartment buildings in Peabody with a total of sixteen units. These units are a combination of studio, one bedroom and two bedroom apartments. All of the units are rented below market rate to very low income families. In December 2007, the Organization acquired the properties at 40-42 Washington Street, Peabody, where the Inn Transition is located. The property, which had been leased for many years, was purchased to facilitate the development, construction and renovation of program space and family rooms. A complete renovation of the Inn Transition building resulted in living and program space that is exceptional, allowing for 16 families to be served comfortably and with dignity. Also at that time, the Inn Transition Condominium Association was formed. This association is comprised of 2 units, Inn Transition Inc. at 42 Washington Street (the entire Inn Transition shelter facility) and the program offices are at 40 Washington Street.

**Housing Stabilization**

Another accomplishment for the Organization was being awarded a Housing Search & Stabilization (HS&S) contract as part of the same 2009 DHCD re-contracting. This program provides services to the 25 CAH families experiencing homelessness. The HS&S program provides intensive housing search aimed at decreasing the length of stay at the shelters as well as providing a minimum of twelve months housing stabilization services once a family is relocated to an apartment. The Housing Search and Stabilization Specialist remains in contact with each family, once housed, for over a year to ensure each family remains secure and independent.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

The Organization contracts with Lynn Housing Authority and Neighborhood Development to provide stabilization services for families moving on to permanent housing.

**Career Link**

Career Link is a shelter-to-work program designed to provide residents with career counseling, skills development, job search assistance, GED tutoring, help with college entrance and financial aid applications and mentoring.

The Organization is the sole owner of Inn Transition, Inc. The activity of this affiliate has been combined in these financial statements to provide more meaningful financial presentation. The combined financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The significant accounting policies followed by Citizens Inn, Inc. and Inn Transition, Inc. are set forth below:

**Classification of Net Assets**

The Organizations report information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on the use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets may be designated for specific purposes by management or the Board of Directors.

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Organization's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due. The balance in donor-imposed temporarily restricted net assets as of June 30, 2017 is \$40,000.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Organization considers the restriction met when the assets are placed in service.

**Management Estimates**

The preparation of the combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Organizations consider all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Organization does not have a policy to accrue interest on receivables. As of June 30, 2017, management has determined any allowance would be immaterial.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

With the exception of tenant accounts receivable, the Organization has no policies requiring collateral or other security to secure the accounts receivable. The Organization maintains tenant security deposit accounts totaling \$16,713 in the name of the tenants and the agency at local banks. Tenant security deposits are used as collateral in the event of non-payment of rent. The Organization has a policy to collect one month's security deposit from tenants.

**Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional. Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2017, management has determined any allowance would be immaterial.

**Property and Equipment**

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

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

The Organizations compute depreciation using the straight-line method over the following estimated lives:

Buildings	27 ½ years
Building and improvements	15-40 years
Leasehold improvements	15 years
Playground	5-10 years
Furniture and equipment	3-10 years

The Organizations review its investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flow expected to be generated by the property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the real estate exceeds the fair value of such property. There were no impairment losses recognized as of June 30, 2017.

**Income Taxes**

The Organizations qualify as agencies formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore are not subject to income tax. The Organizations are not private foundations under Section 509(a)(J). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2017, there was no liability for tax on unrelated business income.

Inn Transition, Inc. is exempt from federal and state income tax under Section 501(c)2 of the Internal revenue Code and therefore is not subject to income tax. Accordingly, no provision for income taxes is included in the combined financial statements.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

For the year ended June 30, 2017, the Organizations have determined that they have not taken any tax positions which would result in an uncertainty requiring recognition in the accompanying combined financial statements. The Organizations' tax returns for the years ended June 30, 2015 through 2017 are subject to examination by the Internal Revenue Service.

**Contributed Services and Gifts in Kind**

Donated materials are reported as contributions in the combined financial statements at their estimated fair values at the time of receipt. Donated services are similarly reported when services are performed which would otherwise have been purchased or performed by Organization personnel.

**Revenue Recognition**

The Organizations earns revenue as follows:

**Contracts**

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

**Contributions and grants**

Contributions and grants are recorded upon receipt or pledge as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

**Special Events**

Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue is derived from the Fall Gala event. Revenue derived from these events totaled \$148,520.

**Rental income and rental subsidies**

Rental income and rental subsidies are derived from residential rent and rent subsidies from low to moderate income families. Rental revenue is recognized as occupancy is provided.

Substantially all of the Organizations' revenue is derived from its activities in Massachusetts. During the year ended June 30, 2017, the Organization derived approximately 79% of its total revenue from governmental agencies 14% from foundations and individual donors, and 7% from rental activities. All revenue is recorded at the estimated net realizable amounts.

**Compensated Absences**

Employees accrue vacation and sick time based on length of service and may be permitted to carry over a maximum of 40 hours to the succeeding year. As of June 30, 2017 estimated liabilities for vacation time included in accrued expenses was \$20,034.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Summarized Financial Information for 2016**

The combined financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, the combined financial statements do not include a full presentation of the combined statement of functional expenses, as certain prior year summarized comparative information is presented in total but not by functional classification. In addition, the combined financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's combined financial statements for the year ended June 30, 2016, from which the summarized information was derived.

**NOTE 2 – CONCENTRATIONS OF CREDIT RISK**

The Organizations maintain their cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Organization has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of June 30, 2017.

**NOTE 3 - EMPLOYEE BENEFITS**

**Defined Contribution Plan**

The Organization has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 401 (K) of the IRC for the benefit of eligible employees. Employees who are scheduled 20 or more hour per week are eligible to participate after six months of service. Under the plan, eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 3 - EMPLOYEE BENEFITS - Continued**

The Organization contributes, on behalf of the participants, a 2% match of the participant's contributions. The Organization's contributions under this plan amounted to \$9,146 for the year ended June 30, 2017.

**Section 125 Plan**

The Organization has a plan that qualifies as a "Cafeteria Plan" under Section 125 of the IRC. The plan allows the Organization's employees to pay for medical and dental insurance on a pre-tax basis. All employees whose customary employment is at least 24 hours per week are eligible to participate in the plan.

**NOTE 4 - ACCOUNTS RECEIVABLE**

Accounts receivable is composed of the following amounts as of June 30, 2017:

State grants	\$144,577
Contributions	42,570
Rental and other	2,215
Total	<u>\$189,362</u>

**NOTE 5 – DEBT**

**Lines of Credit**

The Organization has the following available demand lines of credit as of June 30, 2017:

Eastern Bank (a Massachusetts bank) of \$75,000 to be drawn upon as needed, with interest at 3.75% as of June 30, 2017. The line is secured by the Organization's general business assets. The line of credit activity included \$190,000 drawn and repaid during the fiscal year.

North Shore Bank (a Massachusetts bank) of \$125,000 to be drawn upon as needed with the requirement to pay to a balance of \$50,000 for 30 consecutive days annually, with interest at 4.5% as of June 30, 2017. The line is secured by the Organization's general business assets.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 5 – DEBT - Continued**

**Mortgage Notes Payable- Amortizing**

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2017	Monthly		Amort. Period Years	Interest Rate	Maturity
			Original Amount	Install- ments			
East Boston Bank	25 Holten St.	\$286,471	\$325,000	\$1,792	25	5.25%	May-37
People United Bank	29 Holten St.	172,663	\$230,000	\$1,232	30	4.75%	Aug-34
People United Bank	12 Fulton St.	70,565	\$94,000	\$503	30	4.75%	Aug-34
People United Bank	6 Lowe St.	117,145	\$156,000	\$836	30	4.75%	Aug-34
People United Bank	6 Lowe St.	2,981	\$21,062	\$88	20	N/A	20-Aug
People United Bank	41 Northend St.	111,016	\$148,000	\$792	30	4.75%	Aug-34
North Shore Bank	40 Washington St.	100,291	\$132,000	\$701	30	3.49%	22-Dec
North Shore Bank	42 Washington St.	263,648	\$400,000	\$2,770	30	5.50%	27-Dec
People United Bank	84R Central St.	<u>118,376</u>	\$157,036	\$860	30	4.15%	Oct-34
			<u>\$1,243,156</u>				

**Mortgage Notes Payable – Forgivable or Deferred**

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2017	Amort.			
			Original Amount	Period Years	Interest Rate	Maturity
North Shore Home Consortium	6 Lowe St.	\$60,000	\$60,000	20	N/A	Jan-20
North Shore Home Consortium	6 Lowe St.	5,609	\$5,609	N/A	N/A	N/A
North Shore Home Consortium	41 Northend St.	50,000	\$50,000	20	N/A	Feb-21
North Shore Home Consortium	41 Northend St.	5,000	\$5,000	N/A	N/A	N/A
North Shore Home Consortium	10 Elm St.	125,000	\$125,000	N/A	N/A	N/A
City of Peabody Community Preservation Fund	10 Elm St.	220,000	\$220,000	N/A	N/A	N/A
North Shore Home Consortium	84R Central St.	103,524	\$103,524	N/A	N/A	N/A
North Shore Home Consortium	84R Central St.	29,032	\$29,032	N/A	N/A	N/A
Massachusetts Department of Housing	42 Washington St.	160,000	\$160,000	N/A	N/A	N/A
North Shore Home Consortium	42 Washington St.	225,000	\$225,000	30	N/A	Dec-37
City of Peabody Home Funds	42 Washington St.	50,000	\$50,000	30	N/A	Dec-37
Massachusetts DHCD-Housing Stabilization Fund	42 Washington St.	700,000	\$700,000	50	N/A	Dec-58
North Shore Bank	42 Washington St.	400,000	\$400,000	N/A	N/A	N/A
North Shore Home Consortium	42 Washington St.	50,000	\$50,000	N/A	N/A	N/A
CEDAC HIF V Program	42 Washington St.	<u>750,000</u>	\$750,000	30	N/A	N/A
Total Notes and Mortgage Payable Forgivable or Deferred			<u>\$2,933,165</u>			

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 5 – DEBT - Continued**

The Organization's deferred and forgivable mortgage notes payable are collateralized with real estate and are convertible to a grant upon expiration of restrictions.

Maturities of mortgage notes payable are as follows:

2018	\$ 58,046
2019	60,819
2020	63,551
2021	65,770
2022	68,940
Thereafter	<u>926,031</u>
Total	<u><u>\$ 1,243,156</u></u>

**NOTE 6 – DONATED GOODS AND SERVICES**

The Organization does not recognize any support, revenue or expense from goods and services contributed by donors or volunteers, unless fair value of total goods donated exceeds \$1,000. Contributed services are recognized as revenue only if the services create or enhance non-financial assets or require special skills, are provided by individuals possessing those skills and typically need to be purchased if not provided by donation. The value of clothing and other goods donated to the Organization is measured by using the Salvation Army Donation Value Guide. Contributed services and gifts in kind for the year ended June 30, 2017 totaled \$38,380.

**NOTE 7 – OPERATING LEASE COMMITMENTS**

The Organization rents scattered sites on one year leases to meet the state families experiencing homelessness' housing needs beyond the capacity of their own facilities during fiscal year 2017. Total rental expense for the year ended June 30, 2017 was \$130,430.

In 2003, the Organization entered into a thirty-year lease at \$1 per year in advance from the City of Peabody for a house lot designated at 84R Central Street in Peabody, Massachusetts. A building purchased from an adjoining lot from the City for a total price of \$2 was relocated to this land leased site.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 7 – OPERATING LEASE COMMITMENTS - Continued**

Beginning in March 2004, the Organization leased the facilities to two low-income families who had resided in Peabody for a minimum of five years as requested by City Council.

On November 1, 2016 the Organization signed a lease for their main offices on 81 Main Street, Peabody, Massachusetts expiring on October 31, 2017 with monthly rental payments of \$2,150.

In addition, the Organization has several vehicle and equipment leases expiring at various dates through February 28, 2021.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2017 are as follows:

2018	\$ 75,356
2019	11,130
2020	4,153
2021	<u>1,193</u>
Total	<u>\$ 91,832</u>

**NOTE 8 - COMMITMENTS AND CONTINGENCIES**

The Organization receives a portion of its funding from government agencies. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government.

The Organization was audited by the Operational Services Division (OSD) of the Commonwealth of Massachusetts for the period from July 1, 2009 through June 30, 2011 and issued their report on January 29, 2016. The result of the audit determined that the Organization had surplus revenue retention liability in excess of the 5% limit in the amount of \$52,676. The Organization filed a Corrective Action Plan with OSD and entered into an agreement in 2016 to repay the balance of \$52,676 in three payments of \$17,559 for the next three years. The balance due as of June 30, 2017 is \$35,117.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 8 - COMMITMENTS AND CONTINGENCIES - Continued**

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

**Commonwealth of Massachusetts:**

Department of Housing and Community Development  
Department of Public Health

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

**NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2017, the temporarily restricted net assets balance of \$40,000 is restricted for the Children's Room at Inn Transition and the Career Link program.

**NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing various programs and other activities have been summarized on a functional basis in the combined statement of activities and in the combined statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 10 - FUNCTIONAL ALLOCATION OF EXPENSES - Continued**

Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Payroll and associated costs are allocated to functions based upon time studies. Occupancy costs are allocated based upon approximate facility usage.

**NOTE 11 - RELATED PARTY TRANSACTIONS**

The Organization has members of the Board of Directors who are associated with banks that do business with the Organization. Those individuals are not in positions to influence decision or processes by those banks on behalf of the Organization. In addition, the Organization has members of the Board of Directors who are licensed attorneys who provide pro bono legal services to the organization. The value of these services is immaterial at June 30, 2017.

**NOTE 12 - SUBSEQUENT EVENTS**

The Organization has performed an evaluation of subsequent events through October 30, 2017 which is the date the Organization's combined financial statements were available to be issued. In July 2017, the Organization entered into a merger with Haven from Hunger, Inc. (nonprofit organization), which includes a food pantry and a community meals program in Peabody, Massachusetts. No material subsequent events, other than the items disclosed above, have occurred since June 30, 2017 that required recognition or disclosure in these combined financial statements.

**NOTE 13 - NOT-FOR-PROFIT PROVIDER SURPLUS REVENUE RETENTION**

The Commonwealth of Massachusetts, Operational Services Division (OSD), has established a Not-for-Profit Provider Surplus Revenue Retention Policy (Retained Surplus) in 808 CMR 1.19(3). On November 4, 2016, effective for the 2016 fiscal year, OSD issued a Notice of Amendment Regulation and in accordance with the amended policy, the Agency is entitled to retain an annual net surplus from the revenues and expenses associated with services provided to Commonwealth purchasing agencies of up to 20% per year of said revenues.

**CITIZENS INN, INC AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**NOTE 13 - NOT-FOR-PROFIT PROVIDER SURPLUS REVENUE RETENTION - Continued**

Surpluses may be used for any of the Agency's established charitable purposes, provided that no portion of the surplus may be used for non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted. OSD shall be responsible for determining the amount of the surplus that may be retained in any given year, and may determine whether any excess surplus shall be used to reduce future prices or be recouped. OSD computations indicate that accumulated surplus retention is not in excess of regulatory limits.

**SUPPLEMENTARY INFORMATION**

## ORGANIZATION

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited										FY END: 6/30/2017	FEIN: 222540856
										Total All Programs	
										Admin (M&G)	
										FTE Expense	
<b>REVENUE</b>		<b>Total Organization</b>	<b>Admin. (M&amp;G)</b>	<b>Fund Raising</b>		<b>Total Organization</b>		<b>FTE</b>	<b>FTE</b>	<b>FTE Expense</b>	<b>Total All Programs</b>
1R Contributions, Gifts, Legacies, Bequests	273,436	265,042				23.74		663,493	XXXXXX	XXXXXXX	23.74
2R Gov. In-Kind/Capital Budget	XXXXXXXXXXXX	XXXXXXXXXXXX				1.00		98,595	0.75	73,946	24,649
3R Private IN-Kind	38,380	34,509	34,504			1.00		71,059	1.00	71,059	
<b>4R Total Contributions and In-Kind</b>	<b>311,816</b>	<b>34,049</b>	<b>377</b>	<b>3E Chief Financial Officer - FTE/Exp.</b>		<b>2.00</b>		<b>138,646</b>	<b>2.00</b>	<b>74,988</b>	<b>24,089</b>
5R Mass Gov. Grant				4E Acting Clerical/Support FTE/Expense							39,569
6R Other Grant (excl. Fed.Direc)				5E Admin Maint/House-Groundkeeping FTE/Exp							2,327
<b>7R Total Grants</b>	<b></b>	<b></b>	<b></b>	<b>6E Total Admin Employee FTE/Expense 410</b>	<b>4.00</b>			<b>310,627</b>	<b>3.75</b>	<b>220,003</b>	<b>48,738</b>
8R Dept. of Mental Health (DMH)				7E Commercial Products & Svcs/Mktng FTE/Exp							41,886
9R Dept of Developmental Services(DD/DDMR)				<b>8E Total FTE/Salary/Wages</b>	<b>27.74</b>			<b>994,120</b>	<b>3.75</b>	<b>220,003</b>	<b>48,738</b>
10R Dept. of Public Health (DPH)	474,409	474,409		9E Payroll Taxes 150				99,444		17,438	23.74
11R Dept of Children and Families (DCF/DSS)				10E Firing Benefits 151				129,929		25,927	5,744
12R Dept. of Transitional Assist (DTA/WEL)				11E Accrued Adjustments							98,286
13R Dept. of Health Care Fin & Policy (HCF)-Contract				<b>12E Total Employee Compensation &amp; Rel. Exp.</b>	<b>1293,493</b>			<b>263,368</b>	<b>59,049</b>	<b>90,076</b>	
14R Health Care Fin & Policy (HCF)-Contract				13E Facility & Prog. Equip. Depreciation 301				191,760		14,182	174,828
15R Health Care Fin & Policy (HCF)-UCP				14E Facility & Prog. Equip. Depreciation 301				174,077		166,957	227,678
16R MA. Comm. For the Blind (MCB)				15E Facility General Liability Insurance 390				255,367		7,442	
17R MA. Comm. for Deaf & H H (MCD)				16E Facility General Liability Insurance 390				69,219		12,365	55,265
18R MA. Rehabilitation Commission (MRC)				17E Total Occupancy				670,423		40,126	624,728
19R MA. Off. for Refugees & Immigr. (ORI)				18E Direct Care Consultant 201				123,664			123,664
20R Dept of Early Educ. & Care (EEC)-Contract				19E Temporary Help 202							
21R Dept of Early Educ. & Care (EEC)-Voucher				20E Clients and Caregivers Reimb./Slippends 203							
22R Dept of Correction (DOC)				21E Subcontracted Direct Care 206							
23R Dept. of Elementary & Secondary Educ. (DOE)				22E Staff Training 204				13,762		2,004	888
24R Parole Board (PAR)				23E Staff Mileage / Travel 205						156	41
25R Veteran's Services (VET)				24E Meals 207				30,019			30,019
26R Ex. Off. Elder Affairs (ELD)				25E Client Transportation 208				8,479			8,479
27R Div of Housing & Community Develop(OCD)	1,284,682	1,284,682		26E Vehicle Expenses 208				35,267			35,267
28R POS Subcontract				27E Vehicle Depreciation 208							
29R Other Mass. State Agency POS				28E Incident Medical/Medicine/Pharmacy 209							9,998
30R Non-Mass. State Agency Non -POS				29E Client Personal Allowances 211							1,807
31R Mass. Local Govt/Quasi-Govt. Entities	22,022	22,022		30E Previous Material Goods/Svs/Benefits 212				26,619			26,619
32R Non-Mass. State/Local Government				23,202				31E Direct Client Wages 214			
33R Direct Federal Grants/Contracts	5,000	5,000		32E Other Commercial Prod. & Svcs. 214				32E Other Commercial Prod. & Materials 215			
34R Medicaid - Direct Payments				33E Program Supplies & Materials 215				68,817			68,817
35R Medicaid - MBHP Subcontract				34E Non Charitable Expenses				34E Other Expense			
36R Medicare				35E Management Fees 410				308,631		3,022	399
37R Mass. Govt. Client Stipends				36E Total Other Program Expense				308,631			304,670
38R Client Resources	6,811	6,811		37E Management Fees 410							
39R Mass. Publicly sponsored client offsets	48,180	48,180		38E Fundraising Fees 410							
Other Publicly sponsored client offsets	168,669	168,669		39E Legal Fees 410							
41R Private Client Fees (excluding 3rd Phy)				40R Audit Fees 410				163,668		40E Audit Fees 410	15,200
42R Private Client 3rd Phy/other offsets				41E Management Consultant 410							
<b>43R Total Assistance and Fees</b>	<b>2,009,773</b>	<b>2,009,773</b>	<b>XXXXXX</b>	<b>42E Other Professional Fees &amp; Other Admin. Expenses 410</b>	<b>133,549</b>						
44R Federated Fundraising				2,009/773				45,604		45E Leased Office/Program Office Equip.410,390	45,604
45R Commercial Activities										46,895	
46R Non-Charitable Revenue				47E Admin. Vehicle Depreciation 410							
47R Investment Revenue	764	754		48E Program Support 216							
48R Other Revenue				49E Professional Insurance 410							
49R Allocated Admin (M&G) Revenue				50F Working Capital Interest 410							
50R Released Net Assets-Program	10,000	(10,000)		51G Admin. Vehicle Expenses 410							
51R Released Net Assets-Equipment	1,125	1,125		52E Admin (M&G) Reporting Center Allocation							
52R Released Net Assets-Time				53E Total Reimbursable & Fundraising Expense							
<b>53R TOTAL REVENUE = 56E</b>	<b>2,333,478</b>	<b>(5,286)</b>	<b>199,686</b>	<b>54E Direct State/Federal Non-Reimbursable Expense</b>	<b>2,143,780</b>						
<b>54R TOTAL EXPENSE = 56R</b>	<b>2,399,121</b>	<b>(65,643)</b>	<b>174,111</b>	<b>55E Allocation of State/Fed Non-Reimbursable Expense</b>	<b>174,111</b>						
<b>55R OPERATING RESULTS</b>			<b>15,587</b>	<b>56E TOTAL EXPENSE = 56R</b>	<b>(8/230)</b>						

<b>NON-REIMBURSABLE EXPENSE DETAIL</b>	<b>Note to Readers:</b> Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Expenses.
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (must tie to 54E)	
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	
11N Capital Budget Revenue Adjustments	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	
13N Description of Admin (M&G) Direct Non-Reimbursable Exp.	
14N Description of Admin (M&G) Direct Non-Reimbursable Exp.	
15N Description of Admin (M&G) Direct Non-Reimbursable Exp.	
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## ORGANIZATION: Citizens Inv. Inc.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number:	1	Program Name:	Im Between	FY END:	6/30/2017	FEIN:	222540856
*Program Type:	25	Program Address:	25 Holden Street (Number/Street)	Description:	Homeless Family Shelter		
<b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations may be appropriate and desirable, *Program Type codes: 21 = SPED; 22 = HCFCP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26= Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable, REVENUE							
1R Cont. , Gifts, Leg. Bequests, Spec. Ev.		OS STAFFING # hours/FTE = 1.00 FTE:	2080	# Weeks operated during audit period (e.g., 52);	52.00	# operating hours/week (e.g., 40);	40.00
2R Gov. In-Kind/Capital Budget	6.350	1S Program Director (UFR Title 102)	0.38	EXPENSE - ACTUAL/PLANNED			
3R Private In-Kind	205	2S Program Function Manager (UFR Title 101)	0.53	1E Total Direct Program Staff = 39S	13.06	Actual	375,000
4R Total Contribution and In-Kind	6.555	3S Ass. Program Director (UFR Title 104)	0.76	2E Chief Executive Officer	36.284	Planned	-2.3 %
5R Mass Gov. Grant		4S Supervising Professional (UFR Title 104)		3E Chief Financial Officer			
6R Other Grant (excl. Fed/Direct)		5S Physician Ass.; Psychiatrist (UFR Title 105 & 121)		4E Accounting/Clerical Support			
7R Total Grants		6S Physician Ass.; Psychiatrist (UFR Title 06)		5E Admin Maint/House-Gridskeeping			
8R Dept. of Mental Health (DMH)		7S N. Midwife, N.P.; Psych N.A.A., R.N. - MA (Title 107)		6E Total Admin Employee			
9R Dept. of Developmental Services(DDS/DMR)		8S RN - Non Masters (UFR Title 08)		7E Commercial products & Sys/Mktng			
10R Dept. of Public Health (DPH)		9S LPN. (UFR Title 09)		8E Total FTE/Salary/Wages	13.06		
11R Dept. of Children and Families (DCF/DSS)		10S Pharmacist (UFR Title 110)		9E Payroll Taxes 150			
12R Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 111)		10E Fringe Benefits 151			
13R Dept. of Youth Services (DYS)		12S Physical Therapist (UFR Title 112)		11E Accrual Adjustments			
14R Health Care Fin & Policy (HCFC)-Contract		13S Speech / Lang. Pathol.; Audiologist (UFR Title 113)		12E Total Employee Compensation & Rel. Exp.			
15R Health Care Fin & Policy (HCFC)-Contract		14S Dietician / Nutritionist (UFR Title 114)		13E Facility & Prog. Equip./Expenses 301,390			
16R MA. Comm. for the Blind (MCB)		15S Spec. Education Teacher (UFR Title 115)		14E Facility & Prog. Equip. Depreciation 301			
17R MA. Comm. for Deaf & H H (MCD)		16S Teacher (UFR Title 116)		15E Facility General Liability Insurance 390			
18R MA. Off. for Refugees & Immigr.(ORI)		17S Day Care Director (UFR Title 117)		16E Facility Specific Maint./Furn.390			
19R MA. Off. for Early Educ. & Care (EEC)-Contract		18S Day Care Teacher (UFR Title 118)		17E Total Occupancy			
20R Dept. of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119)		18E Direct Care Consultant 201			
21R Dept. of Early Educ. & Care (EEC)-Voucher		20S Day Care Ass't. Teacher / Aide (UFR Title 120)		19E Temporary Help 202			
22R Dept. of Correction (DOC)		21S Psychologist - Doctorate (UFR Title 122)		20E Clients and Caregivers Reimb/Stipends 203			
23R Dept. of Elementary & Secondary Educ. (DC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)		21E Subsidized Direct Care 206			
24R Parole Board (PAR)		23S Social Worker - L.C.S.W. (UFR Title 124)		22E Staff Training 204			
25R Veterans' Services (VET)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		23E Staff Mileage / Travel 205			
26R Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)		24E Meals 207			
27R Div. of Aging & Community Develop(OCD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)		25E Client Transportation 208			
28R POS Subcontractor	1213078	27S Cert. Ath. &/or Drug Abuse Counselor (UFR Title 129)		26E Vehicle Expenses 208			
29R Other Mass. State Agency POS		28S Counselor (UFR Title 130)		27E Vehicle Depreciation 208			
30R Mass. State Agency Non - POS		28S Case Worker / Manager - Masters (UFR Title 131)		28E Incident Medical / Medicine/Pharmacy 209			
31R Mass. Local Govt/Quasi/Govt. Entities		29S Case Worker / Manager - Masters (UFR Title 132)		29E Client Personal Allowances 211			
32R Non-Mass. State/Local Government		30S Case Worker / Manager - Masters (UFR Title 133)	4.00	30E Provision Material Goods/Svs/Benefits 212			
33R Direct Federal Grants/Contracts		31S Direct Care / Prog. Staff Superv. (UFR Title 134)		31E Direct Client Wages 214			
34R Medicaid - Direct Payments		32S Direct Care / Prog. Staff III (UFR Title 134)		32E Other Commercial Prod. & Svcs. 214			
35R Medicaid - MBHP Subcontract		33S Direct Care / Prog. Staff II (UFR Title 135)		33E Program Supplies & Materials 215			
36R Other Publicly sponsored client offse		34S Direct Care / Prog. Staff I (UFR Title 136)	6.00	34E Non Charitable Expenses			
37R Mass. Govt. Client Stipends		35S Prog. Secretarial / Clerical Staff (UFR Title 137)		35E Other Expense			
38R Client Resources		36S Maintenance, House/Groundskeeping, Cook 138		36E Total Other Program Expense			
39R Mass. spon-client SF/3rd Pty offse		37S Direct Care / Driver Staff (UFR Title 138)	122	42E Other Professional Fees & Other Admin. Exp. 410			
40R Other Publicly sponsored client offse		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX	43E Leased Office/Program Office Equip.410,390			
41R Private Client Fees (excluding 3rd Pty)		39S Total Direct Program Staff = 1F	13.06	44E Office Equipment Depreciation 410			
42R Private Client 3rd Pty/other offse	3.614	40S Enter defined unit of service: Families		45E Program Support 216			
43R Total Assistance and Fees	1268,222	41S Enter total unit capacity:		49E Professional Insurance 410			
44R Federated Fundraising				50E Working Capital Interest 410			
45R Commercial Activities				51E Total Direct Administrative Expense			
46R Non-Charitable Revenue				52E Admin (M&G) Reporting Center Allocation			
47R Investment Revenue				53E Total Reimbursable Expense			
48R Other Revenue				54E Direct State/Federal Non-Reimbursable Expense			
49R Allocated Admin (M&G) Revenue				55E Allocation of State/Fed Non-Reimbursable Expense			
50R Released Net Assets-Program				56E TOTAL EXPENSE			
52R Released Net Assets-Equipment				57E TOTAL REVENUE = \$3R			
53R Total Revenue = 57E	1274,787			58E OPERATING RESULTS			
				CRC Preliminary Calculation of Cost Reimb. Excess Rev. *			
				NON-REIMBURSABLE EXPENSE DETAIL			
				59E Description			
1SDC	1C Dept	Contract ID -11 Characters	MWARS Code	60E Direct Employee Compensation & Related Exp.			
2SDC	2C Dept	WELO50393HST	2906	61E Direct Occupancy			
3SDC	3C Dept			62E Direct Subcontract Expense			
4SDC	4C Dept			63E Direct Adminstrative Expense			
5SDC	5C Dept			64E Direct Other Expense			
				65E Direct Depreciation			
				66E Direct Other Program/Operating			
				67E Total Direct Non-Reimbursable (Tie to 54E)			
				68E Total Direct and Allocated Non-Reimb. (54E+55E)			
				69E Total Direct and Allocated Non-Reimb. (54E+55E)			
				70E Revenue Offsets			
				71E Capital Budget Revenue Adjustment			
				72E Excess Over Offsets			
				73E Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)			
				74E Excess of Non-Reimbursable Expense over Offsets			
				75E Excess of Non-Reimbursable Expense over Offsets			
				76E Excess of Non-Reimbursable Expense over Offsets			
				77E Excess of Non-Reimbursable Expense over Offsets			
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				140E Excess of Non-Reimbursable Expense over Offsets			
				141E Excess of Non-Reimbursable Expense over Offsets			
				142E Excess of Non-Reimbursable Expense over Offsets			
				143E Excess of Non-Reimbursable Expense over Offsets			
				144E Excess of Non-Reimbursable Expense over Offsets			
				145E Excess of Non-Reimbursable Expense over Offsets			
				146E Excess of Non-Reimbursable Expense over Offsets			
				147E Excess of Non-Reimbursable Expense over Offsets			
				148E Excess of Non-Reimbursable Expense over Offsets			
				149E Excess of Non-Reimbursable Expense over Offsets			
				150E Excess of Non-Reimbursable Expense over Offsets			
				151E Excess of Non-Reimbursable Expense over Offsets			
				152E Excess of Non-Reimbursable Expense over Offsets			
				153E Excess of Non-Reimbursable Expense over Offsets			
				154E Excess of Non-Reimbursable Expense over Offsets			
				155E Excess of Non-Reimbursable Expense over Offsets			
				156E Excess of Non-Reimbursable Expense over Offsets			
				157E Excess of Non-Reimbursable Expense over Offsets			
				158E Excess of Non-Reimbursable Expense over Offsets			
				159E Excess of Non-Reimbursable Expense over Offsets			
				160E Excess of Non-Reimbursable Expense over Offsets			
				161E Excess of Non-Reimbursable Expense over Offsets			
				162E Excess of Non-Reimbursable Expense over Offsets			
				163E Excess of Non-Reimbursable Expense over Offsets			
				164E Excess of Non-Reimbursable Expense over Offsets			
				165E Excess of Non-Reimbursable Expense over Offsets			
				166E Excess of Non-Reimbursable Expense over Offsets			
				167E Excess of Non-Reimbursable Expense over Offsets			
				168E Excess of Non-Reimbursable Expense over Offsets			
				169E Excess of Non-Reimbursable Expense over Offsets			
				170E Excess of Non-Reimbursable Expense over Offsets			
				171E Excess of Non-Reimbursable Expense over Offsets			
				172E Excess of Non-Reimbursable Expense over Offsets			
				173E Excess of Non-Reimbursable Expense over Offsets			
				174E Excess of Non-Reimbursable Expense over Offsets			
				175E Excess of Non-Reimbursable Expense over Offsets			
				176E Excess of Non-Reimbursable Expense over Offsets			
				177E Excess of Non-Reimbursable Expense over Offsets			
				178E Excess of Non-Reimbursable Expense over Offsets			
				179E Excess of Non-Reimbursable Expense over Offsets			
				180E Excess of Non-Reimbursable Expense over Offsets			
				181E Excess of Non-Reimbursable Expense over Offsets			
				182E Excess of Non-Reimbursable Expense over Offsets			
				183E Excess of Non-Re			

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited									
ORGANIZATION:	Citizens Inv. Inc.		FY END:	6/30/2017		Catalog of Federal Domestic Assistance #	FEIN: 222540566		
UFR Program Number:	2		Program Name:	The Inn Transition		Description:	Sober Living Transitional		
*Program Type:	25		Program Address:	42 Washington Street Number/Street)		(City):	Peabody	MA	(State): 01960 (Zipcode)
Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned or actual variances may be appropriate and desirable.									
REVENUE									
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		11044	STAFFING # hours/dy = .00 FTE:	2080	# Weeks operated during audit period (e.g. 52):	52.00	# operating hours/week (e.g. 40):	40.00
2R	Gov. In-Kind/Capital Budget								
3R	Private IN-Kind								
4R	Total Contribution and In-Kind								
5R	Mass Gov. Grant								
6R	Other Grant (excl. Fed/Direct)								
7R	Total Grants								
8R	Dept. of Mental Health (DmH)								
9R	Dept. of Developmental Services(DDS/DMR)								
10R	Dept. of Public Health (DPH)		474,409						
11R	Dept. of Children and Families (DCF/DSS)								
12R	Dept. of Transitional Assist (DTA/WEI)								
13R	Dept. of Youth Services (DYS)								
14R	Health Care Fin & Policy (HCF)-Contract								
15R	MA. Comm. For the Blind (MBC)								
16R	MA. Comm. for Disab. & H (MDCH)								
17R	MA. Rehabilitation Commission (MRC)								
18R	MA. Off for Refugees & Immigr. (ORI)								
19R	Dept. of Early Educ. & Care (EEC)-Contract								
21R	Dept. of Early Educ. & Care (EEC)-Voucher								
22R	Dept. of Correction (DOC)								
23R	Dept. of Elementary & Secondary Educ. (DCE)								
24R	Parole Board (PAR)								
25R	Veteran's Services (VET)								
26R	Ex. Off. of Elder Affairs (EELD)								
27R	Div of Housing & Community Develop(CCD)								
28R	POS Subcontract								
29R	Other Mass. State Agency POS								
30R	Mass. State Agency Non - POS								
31R	Mass. Local Govt/Quasi-Govt. Entities								
32R	Non-Mass. State/Local Government								
33R	Direct Federal Grants/Contracts								
34R	Medicaid - Direct Payments								
35R	Medicaid - MBHP Subcontract								
36R	Medicare								
37R	Mass. Govt. Client Stipends								
38R	Client Resources								
39R	Mass. upon client SF/3rd Pty offsets								
40R	Other Publicly sponsored client offsets								
41R	Private Client Fees (excluding 3rd Pty)								
42R	Total Assistance and Fees		494,892						
43R	Federated Fundraising								
44R	Commercial Activities								
45R	Non-Charitable Revenue								
47R	Investment Revenue								
48R	Other Revenue								
49R	Allocated Admin (M&G) Revenue								
50R	Released Net Assets-Equipment								
51R	Released Net Assets-Time								
53R	Total Revenue = 57E		496,108						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL									
Subcontractor Name	FEIN	Expense Amt.							
1SDC									
2SDC									
3SDC									
4SDC									
5SDC									
MASSACHUSETTS CONTRACT INFORMATION									
Dept	Contract ID -11 Characters	MWARS Code							
1C	DPH	TINF233M03	4919						
2C									
3C									
5C									
POS SUBCONTRACT INFORMATION									
State Dept	Payer Name	Payer's FEIN							
1PS									
2PS									
3PS									
PREPARER COMMENTS:									
ORGANIZATION: Citizens Inv. Inc.									
UFR Program Number: 2									
*Program Type: 25									
Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned or actual variances may be appropriate and desirable.									
REVENUE									
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		11044	STAFFING # hours/dy = .00 FTE:	2080	# Weeks operated during audit period (e.g. 52):	52.00	# operating hours/week (e.g. 40):	40.00
2R	Gov. In-Kind/Capital Budget								
3R	Private IN-Kind								
4R	Total Contribution and In-Kind								
5R	Mass Gov. Grant								
6R	Other Grant (excl. Fed/Direct)								
7R	Total Grants								
8R	Dept. of Mental Health (DmH)								
9R	Dept. of Developmental Services(DDS/DMR)								
10R	Dept. of Public Health (DPH)		474,409						
11R	Dept. of Children and Families (DCF/DSS)								
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13R	Dept. of Youth Services (DYS)								
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22R	Dept. of Correction (DOC)								
23R	Dept. of Elementary & Secondary Educ. (DCE)								
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25R	Veteran's Services (VET)								
26R	Ex. Off. of Elder Affairs (EELD)								
27R	Div of Housing & Community Develop(CCD)								
28R	POS Subcontract								
29R	Other Mass. State Agency POS								
30R	Mass. State Agency Non - POS								
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33R	Direct Federal Grants/Contracts								
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51R	Released Net Assets-Time								
53R	Total Revenue = 57E		496,108						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL									
Subcontractor Name	FEIN	Expense Amt.							
1SDC									
2SDC									
3SDC									
4SDC									
5SDC									
MASSACHUSETTS CONTRACT INFORMATION									
Dept	Contract ID -11 Characters	MWARS Code							
1C	DPH	TINF233M03	4919						
2C									
3C									
5C									
POS SUBCONTRACT INFORMATION									
State Dept	Payer Name	Payer's FEIN							
1PS									
2PS									
3PS									
PREPARER COMMENTS:									

1	Total Direct Program Staff = 39E	8.36	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
2	1E Total Direct Program Staff = 39S	8.36	Salary/Wage		7.74		-0.7%
3	2E Chief Executive Officer	0.12			12.375		
4	3E Acting/Clerical Support	0.24			11.454		
5	4E Admin Maint/House/Gm/dskeeping				16.230		
6	5E Total Admin Employee				14.377		
7	6E Commercial products & Sys/Mktng				8.377		
8	8E Total FTE/Salary/Wages	8.36			222,932		
9	9E Payroll Taxes/150				24,130		
10	10E Fringe Benefits/151				30,785		
11	11E Accrued Adjustments						
12	12E Total Employee Compensation & Rel. Exp.				277,847		-0.1 %
13	13E Facility Operation/Maint./Furn/390				16,230		
14	14E Facility & Prog. Equip. Depreciation 301				61,406		
15	15E Facility General Liability Insurance 390				14,362		
16	16E Total Occupancy				136,170		
17	17E Direct Care Consultant 201				42,034		
18	18E Temporary Help 202						
19	19E Clients and Caregivers Rimb/Stipends 203						
20	20E Clients and Caregivers Rimb/Stipends 203						
21	21E Subcontracted Direct Care 206						
22	22E Staff Training / Travel 204						
23	23E Staff Mileage / Travel 205						
24	24E Meals 207						
25	25E Client Transportation 208						
26	26E Vehicle Expenses 208						
27	27E Incidental Medical /Medicine/Pharmacy 209						
28	28E Client Personal Allowances 211						
29	29E Provision Material Goods/Svs/Benefits 212						
30	30E Direct Client Wages 214						
31	31E Other Commercial Prod. & Svcs. 214						
32	32E Program Supplies & Materials 215						
33	33E Other Expense						
34	34E Non Charitable Expenses						
35	35E Other Professional Fees & Other Admin. Exp. 410						
36	36E Leased Office/Program Office Equip.410.390						
37	37E Program Support 216						
38	38E Professional Insurance 410						
39	39E Working Capital Interest 410						
40	40E Total Direct Administrative Expense						
41	41E Admin (M&G) Reporting Center Allocation						
42	42E Total Reimbursable Expense						
43	43E Direct Employee Compensation & Related Exp.						
44	44E Direct Occupancy						
45	45E Direct Other Expenses						
46	46E Direct Subcontract Expense						
47	47E Total REIMBURSABLE EXPENSE						
48	48E Total REVENUE = 53R						
49	49E OPERATING RESULTS						
50	50E Preliminary Calculation of Cost Reimb. Excess Rev. *						
51	51E Total Reimbursable Expense DET ALL						
52	52E Admin (M&G) Reporting Center Allocation						
53	53E Total Reimbursable Expense						
54	54E Direct Employee Compensation & Related Exp.						
55	55E Direct Occupancy						
56	56E Direct Other Expenses						
57	57E TOTAL REVENUE = 85,000						
58	58E OPERATING RESULTS						
59	59E Direct Employee Compensation & Related Exp.						
60	60E Direct Occupancy						
61	61E Direct Other Expenses						
62	62E Direct Subcontract Expense						
63	63E Total REIMBURSABLE EXPENSE						
64	64E Direct Employee Compensation & Related Exp.						
65	65E Direct Occupancy						
66	66E Direct Other Expenses						
67	67E Direct Subcontract Expense						
68	68E Total REIMBURSABLE EXPENSE						
69	69E Direct Employee Compensation &						

ORGANIZATION: Citizens Inc.		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited																																																																																																																																																																																																																																																																																																																																																																																	
UFR Program Number:	Program Type:	Program Name:	Description:	Housing Services	# Weeks operated during audit period (e.g. 52):	FY END: 6/30/2017	FEIN: 222540866																																																																																																																																																																																																																																																																																																																																																																												
<p><b>*Program Type:</b> N/A</p> <p><b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.</p> <p><b>REVENUE</b></p> <ul style="list-style-type: none"> <li>1R Contrib., Gifts, Leg. Bequests, Spec. Ev.</li> <li>2R Gov. In-Kind/Capital Budget</li> <li>3R Private In-Kind</li> <li>4R Total Contribution and In-Kind</li> <li>5R Mass Gov. Grant</li> <li>6R Other Grant (exclud. Fed/Direct)</li> <li>7R Total Grants</li> <li>8R Dept. of Mental Health (DMH)</li> <li>9R Dept. of Developmental Services(DDS/DMR)</li> <li>10R Dept. of Public Health (DPH)</li> <li>11R Dept. of Children and Families (DCF/DSSE)</li> <li>12R Dept. of Transitional Assist (DTA/WEL)</li> <li>13R Dept. of Youth Services (DYS)</li> <li>14R Health Care Fin &amp; Policy (HCFC)-Contract</li> <li>15R Health Care Fin &amp; Policy (HCFC)-JCP</li> <li>16R MA. Comm. For the Blind (MCB)</li> <li>17R MA. Comm. for Deaf &amp; H H (MCD)</li> <li>18R MA. Rehabilitation Commission (MRC)</li> <li>19R MA. Off. for Refugees &amp; Immigr.(ORI)</li> <li>20R Dept. of Early Educ. &amp; Care (EEDC)-Contract</li> <li>21R Dept. of Early Educ. &amp; Care (EEDC)-Voucher</li> <li>22R Dept. of Correction (DOC)</li> <li>23R Dept. of Elementary &amp; Secondary Educ. (DC)</li> <li>24R Parole Board (PAR)</li> <li>25R Veteran's Services (VET)</li> <li>26R Ex. Off. of Elder Affairs (ELD)</li> <li>27R Div. of Housing &amp; Community Develop(OCD)</li> <li>28R POS Subcontract</li> <li>29R Other Mass. State Agency POS</li> <li>30R Mass. Local Govt/Quasi-Corp. Entities</li> <li>31R Non-Mass. State/Local Government</li> <li>32R Direct Federal Grants/Contracts</li> <li>33R Medicaid - Direct Payments</li> <li>34R Medicaid - MBHP Subcontract</li> <li>36R Medicare</li> <li>37R Mass. Govt. Client Stipends</li> <li>38R Client Resources</li> <li>39R Mass. spon. clients SF/3rd Pty offsets</li> <li>40R Other Publicly sponsored client offsets</li> <li>41R Private Client Fees (excluding 3rd Pty)</li> <li>42R Private Client 3rd Pty/other offsets</li> <li>43R Total Assistance and Fees</li> <li>44R Federated Fundraising</li> <li>45R Commercial Activities</li> <li>46R Non-Charitable Revenue</li> <li>47R Investment Revenue</li> <li>48R Other Revenue</li> <li>49R Allocated Admin (M&amp;G) Revenue</li> <li>50R Released Net Assets-Program</li> <li>51R Released Net Assets-Time</li> <li>52R Released Net Assets-Time</li> <li>53R Total Revenue = 57E</li> </ul>																																																																																																																																																																																																																																																																																																																																																																																			
<p><b>Catalog of Federal Domestic Assistance #</b> <a href="http://www.cfa.gov/default.htm">http://www.cfa.gov/default.htm</a> # operating hours/week (e.g. 40): 40.00</p>																																																																																																																																																																																																																																																																																																																																																																																			
<table border="1"> <thead> <tr> <th colspan="2">EXPENSE - ACTUAL/PLANNED</th> <th colspan="2"># Var</th> </tr> <tr> <th>1E Total Direct Program Staff = 39S</th> <th>FTE</th> <th>Actual</th> <th>Planned</th> </tr> </thead> <tbody> <tr> <td>2E Chief Executive Officer</td> <td>0.68</td> <td>12,431</td> <td>12,500</td> </tr> <tr> <td>3E Chief Financial Officer</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4E Acting/Clerical Support</td> <td></td> <td></td> <td></td> </tr> <tr> <td>5E Admin Maint/House/Gmkskeeping</td> <td></td> <td></td> <td></td> </tr> <tr> <td>6E Total Admin Employee</td> <td></td> <td></td> <td></td> </tr> <tr> <td>7E Commercial products &amp; Sys/Mktng</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8E Payroll/Taxes/Wages</td> <td>0.68</td> <td>21,739</td> <td>21,448</td> </tr> <tr> <td>9E Fringe Benefits 151</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10E Accrual Adjustments</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11E Facility and Prog. Equip./Expenses 301,390</td> <td></td> <td></td> <td></td> </tr> <tr> <td>12E Total Employee Compensation &amp; Rel. Exp.</td> <td></td> <td>26,665</td> <td>26,000</td> </tr> <tr> <td>13E Facility and Prog. Equip./Expenses 301,390</td> <td></td> <td></td> <td></td> </tr> <tr> <td>14E Facility &amp; Equip. Depreciation 301</td> <td></td> <td></td> <td></td> </tr> <tr> <td>15E Facility Operation/Maint./Furn.390</td> <td></td> <td></td> <td></td> </tr> <tr> <td>16E Facility General Liability Insurance 390</td> <td></td> <td></td> <td></td> </tr> <tr> <td>17E Total Occupancy</td> <td></td> <td>123,951</td> <td>120,000</td> </tr> <tr> <td>18E Direct Care Consultant 201</td> <td></td> <td></td> <td></td> </tr> <tr> <td>19E Temporary Help 202</td> <td></td> <td></td> <td></td> </tr> <tr> <td>20E Clients and Caregivers Reimb./Stipends 203</td> <td></td> <td></td> <td></td> </tr> <tr> <td>21E Subcontracted Direct Care 206</td> <td></td> <td></td> <td></td> </tr> <tr> <td>22E Staff Training 204</td> <td></td> <td></td> <td></td> </tr> <tr> <td>23E Staff Mileage / Travel 205</td> <td></td> <td></td> <td></td> </tr> <tr> <td>24E Meals 207</td> <td></td> <td></td> <td></td> </tr> <tr> <td>25E Client Transportation 208</td> <td></td> <td></td> <td></td> </tr> <tr> <td>26E Vehicle Expenses 208</td> <td></td> <td></td> <td></td> </tr> <tr> <td>27E Vehicle Depreciation 208</td> <td></td> <td></td> <td></td> </tr> <tr> <td>28E Incidental Medical /Medicine/Pharmacy 209</td> <td></td> <td></td> <td></td> </tr> <tr> <td>29E Client Personal Allowances 211</td> <td></td> <td></td> <td></td> </tr> <tr> <td>30E Provision Material Goods/Svs/Benefits 212</td> <td></td> <td></td> <td></td> </tr> <tr> <td>31E Direct Client Wages 214</td> <td></td> <td></td> <td></td> </tr> <tr> <td>32E Other Commercial Prod. &amp; Svcs. 214</td> <td></td> <td></td> <td></td> </tr> <tr> <td>33E Program Supplies &amp; Materials 215</td> <td></td> <td></td> <td></td> </tr> <tr> <td>34E Non Charitable Expenses 215</td> <td></td> <td></td> <td></td> </tr> <tr> <td>35E Other Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>36E Total Other Program Expense</td> <td></td> <td>4,774</td> <td>4,500</td> </tr> <tr> <td>37E Other Professional Fees &amp; Other Admin. Exp. 410</td> <td></td> <td></td> <td></td> </tr> <tr> <td>38E Leased Office/Program Office Equip.410,390</td> <td></td> <td></td> <td></td> </tr> <tr> <td>39E Total Direct Program Staff = 1E</td> <td></td> <td>1243</td> <td>1243</td> </tr> <tr> <td>40E Program Support 216</td> <td></td> <td></td> <td></td> </tr> <tr> <td>41E Office Equipment Depreciation 410</td> <td></td> <td></td> <td></td> </tr> <tr> <td>42E Other Other Admin. 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Equip./Expenses 301,390				12E Total Employee Compensation & Rel. Exp.		26,665	26,000	13E Facility and Prog. Equip./Expenses 301,390				14E Facility & Equip. Depreciation 301				15E Facility Operation/Maint./Furn.390				16E Facility General Liability Insurance 390				17E Total Occupancy		123,951	120,000	18E Direct Care Consultant 201				19E Temporary Help 202				20E Clients and Caregivers Reimb./Stipends 203				21E Subcontracted Direct Care 206				22E Staff Training 204				23E Staff Mileage / Travel 205				24E Meals 207				25E Client Transportation 208				26E Vehicle Expenses 208				27E Vehicle Depreciation 208				28E Incidental Medical /Medicine/Pharmacy 209				29E Client Personal Allowances 211				30E Provision Material Goods/Svs/Benefits 212				31E Direct Client Wages 214				32E Other Commercial Prod. & Svcs. 214				33E Program Supplies & Materials 215				34E Non Charitable Expenses 215				35E Other Expense				36E Total Other Program Expense		4,774	4,500	37E Other Professional Fees & Other Admin. Exp. 410				38E Leased Office/Program Office Equip.410,390				39E Total Direct Program Staff = 1E		1243	1243	40E Program Support 216				41E Office Equipment Depreciation 410				42E Other Other Admin. Exp. 410				43E Professional Insurance 410				44E Program Support 216				45E Working Capital Interest 410				46E Total Direct Administrative Expense		2,988	3,000	47E Admin (M&G) Reporting Center Allocation		10,201	10,000	48E Total Reimbursable Expense		168,578	163,300	49E Direct State/Federal Non-Reimbursable Expense		930	1,000	50E Allocation of State/Fed Non-Reimbursable Expense				51E Total EXPENSE		56E		52E OPERATING RESULTS				53E Preliminary Calculation of Cost Reimb. Excess Rev. *				54E Non-Reimbursable EXPENSE DETAIL				55E Direct Employee Compensation & Related Exp.				56E Non-Reimbursable EXPENSE DETAIL				57E Direct Occupancy				58E Non-Direct Occupancy				59E Direct Subcontract Expense				60E Direct Other Expense				61E Direct Depreciation				62E Total Direct Non-Reimbursable (54E+55E)				63E Total Direct and Allocated Non-Reimb. (54E+55E)				64E Direct Non-Reimbursable Exp. 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PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited													
ORGANIZATION:	Citizens Inc., Inc.		FY END:	6/30/2017		Catalog of Federal Domestic Assistance #	FEIN: 222540566						
UFR Program Number:	4	Program Name:	Housing Search and Stabilization	Description:	Stabilization/Housing Worker	# Weeks operated during audit period (e.g. 52):	52.00	# operating hours/week (e.g. 40):	40.00				
*Program Type:	27	Program Address:	40 Washington Street Number/Street)	Peabody	MA (State) 01960 (Zipcode)	<a href="http://www.dta.doi.vtdefault.htm">http://www.dta.doi.vtdefault.htm</a>							
<b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR Information. In many instances the presence of significant planned or actual variances may be appropriate and desirable.													
REVENUE													
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	OS	STAFFING # hours/dy = <b>1.00 FTE:</b>	2080	FTE	EXPENSE - ACTUAL/PLANNED	1E Total Direct Program Staff = <b>39S</b>	Planned	% Var				
2R	Gov. In-Kind/Capital Budget	1S Program Director (UFR Title 102)	2S Program Function Manager (UFR Title 101)	0.12	8.840	1E Total Direct Program Staff = <b>39S</b>	90.223	90.200	0.0 %				
4R	Total Contribution and In-Kind	3S Ass't. Program Director (UFR Title 103)	4S Supervising Professional (UFR Title 104)			2E Chief Executive Officer							
5R	Mass Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)				3E Chief Financial Officer							
6R	Other Grant (excl. Fed/Direct)	6S Physician Asst. (UFR Title 106)				4E Acting/Clerical Support							
7R	Total Grants	7S N. Midwife, N.P., Psych N.N.A., R.N., MA. (Title 107)				5E Admin Man/House/Gm/dskeeping							
8R	Dept. of Mental Health (DMH)	8S RN - Non Masters (UFR Title 108)				6E Total Admin Employee							
9R	Dept. of Developmental Services(DDS/DMR)	9S LPN. (UFR Title 09)				7E Commercial products & Sys/Mktng							
10R	Dept. of Public Health (DPH)	10S Pharmacist (UFR Title 110)				8E Total FTE/Salary/Wages							
11R	Dept. of Children and Families (DCF/DSS)	11S Occupational Therapist (UFR Title 111)				9E Payroll Taxes (50)							
12R	Dept. of Transitional Assist. (DTA/WEI)	12S Physical Therapist (UFR Title 112)				10E Fringe Benefits 151							
13R	Dept. of Youth Services (DYS)	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				11E Accrued Adjustments							
14R	Health Care Fin. & Policy (HCF)-Contract	14S Dietician / Nutritionist (UFR Title 114)				12E Total Employee Compensation & Rel. Exp.							
15R	Health Care Fin. & Policy (HCF)-ICP	15S Spec. Education Teacher (UFR Title 115)				13E Facility & Prog. Equip. Expenses 301,390							
16R	MA. Comm. For the Blind (MBC)	16S Teacher (UFR Title 116)				14E Facility & Prog. Equip. Depreciation 301							
17R	MA. Comm. for Deaf & H (MCD)	17S Day Care Director (UFR Title 117)				15E Facility Operation/Maint./Furn. 350							
18R	Rehabilitation Commission (MRC)	18S Day Care Lead Teacher (UFR Title 118)				16E Facility General Liability Insurance 390							
19R	MA. Off for Refugees & Immigr. (ORI)	19S Day Care Teacher (UFR Title 119)				17E Total Occupancy							
20R	Dapt. of Early Educ. & Care (EEC)-Contract	20S Day Care Asst. Teacher / Aide (UFR Title 120)				18E Direct Care Consultant 201							
21R	Dept. of Early Educ. & Care (EEC)-Contract	21S Psychologist - Doctorate (UFR Title 122)				19E Temporary Help 202							
22R	Dept. of Correction (DOC)	22S Clinician-(Formerly) Psych.Masters (UFR Title 123)				20E Clients and Caregivers Rimb./Stipends 203							
23R	Dept. of Elementary & Secondary Educ. (DC)	23S Social Worker - L.C.S.W. (UFR Title 124)				21E Subcontracted Direct Care 206							
24R	Parole Board (PAR)	24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				22E Staff Training 204							
25R	Veteran's Services (VET)	25S Licensed Counselor (UFR Title 127)				23E Staff Mileage / Travel 205							
26R	Ex. Off. of Elder Affairs (EELD)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)				24E Meals 207							
27R	Div. of Housing & Community Develop(OCDD)	7164				25E Client Transportation 208							
28R	POS Contract	27S Cert. Arch. &/or Drug Abuse Counselor (UFR Title 129)				26E Vehicle Expenses 208							
29R	Other Mass. State Agency POS	28S Counselor (UFR Title 130)				27E Incidental Medical /Medicine/Pharmacy 209							
30R	Mass. State Agency Non - POS	28S Case Worker / Manager - Masters (UFR Title 131)				28E Client Personal Allowances 211							
31R	Mass. Local Gov/Quasi-Govt. Entities	30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs/Benefits 212							
32R	Non-Mass. State/Local Government	32S Case Worker / Manager Super. (UFR Title 133)				31E Direct Client Wages 214							
33R	Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svcs. 214							
34R	Medicaid - Direct Payments	33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215							
35R	Medicaid - MBHP Subcontract	34S Direct Care / Prog. Staff I (UFR Title 136)				34E Non Charitable Expenses							
36R	Medicare	35S Prog. Secretarial / Clerical Staff (UFR Title 137)				35E Other Expense							
37R	Mass. Govt. Client Stipends	36S Maintenance, House/Groundskeeping, Cook 138				36E Total Other Program Expense							
38R	Client Resources	37S Direct Care Driver Staff (UFR Title 138)				37E Other Professional Fees & Other Admin. Exp. 410							
39R	Mass. upon client SF/3rd Pty offsets	38S Total Direct Program Staff = <b>1E</b>				38E Leased Office/Program Office Equip.410,390							
40R	Other Publicly sponsored client offsets	60				39E Program Support 216							
41R	Private Client Fees (excluding 3rd Pty)	41R Private Client Fees (excluding 3rd Pty)				40E Professional Insurance 410							
42R	Total Assistance and Fees	93,686				41E Working Capital Interest 410							
43R	Federated Fundraising	28S Enter defined unit of service: Families Enter total unit capacity:				51E Total Direct Administrative Expense							
44R	Commercial Activities					52E Admin (M&G) Reporting Center Allocation							
45R	Non-Charitable Activities					53E Total Reimbursable Expense							
46R	Investment Revenue					54E Direct State/Federal Non-Reimbursable Expense							
47R	Other Revenue					55E Allocation of State/Fed Non-Reimbursable Expense							
48R	Allocated Admin (M&G) Revenue					56E TOTAL EXPENSE							
49R	Released Net Assets-Program					57E TOTAL REVENUE = <b>53R</b>							
50R	Released Net Assets-Equipment					58E OPERATING RESULTS							
51R	Released Net Assets-Time					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *							
52R	Released Net Assets-Time					Description							
53R	Total Revenue = <b>57E</b>					NON-REIMBURSABLE EXPENSE DETAIL							
1SDC	Subcontractor Name	FEIN	Dept	Contract ID -11 Characters	MWRS Code	1N Direct Employee Compensation & Related Exp.							
2SDC			1C OGD	WEI C0393HST	2922	2N Direct Occupancy							
3SDC			2C			3N Direct Other Program/Operating							
4SDC			3C			4N Direct Subcontract Expense							
5SDC			5C			5N Direct Adminstrative Expense							
			1PS			6N Direct Other Expense							
			2PS			7N Direct Depreciation							
			3PS			8N Total Direct Non-Reimbursable (54E+55E)							
						9N Total Direct and Allocated Non-Reimb. (54E+55E)							
						10N Eligible Non-Reimbursable Exo. Revenue Offsets							
						11N Capital Budget Revenue Adjustment							
						12N Excess of Non-Reimbursable Expense Over Offsets							
						(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)							
PREPARER COMMENTS:													



**CITIZENS FOR ADEQUATE HOUSING, INC.**  
**SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDING JUNE 30, 2017**

**Other Professional Fees & Other Admin, Expenses, Line 42e**

Other consultants	\$ 22,456
Advertising	3,894
Bank and finance charges	746
Dues, subscriptions and fees	7,686
Meetings & Ceremonies	3,227
Miscellaneous	5,656
Office expense	47,946
Payroll fees	4,466
Printing and postage	3,233
Public relations	573
Special event expense	31,693
Telephone/internet services	<u>1,973</u>
Total Line 42e	<u>\$133,549</u>

**Schedule of Vehicles, Line 26E**

<u>Make, Model, Year</u>	<u>Line</u>	<u>Cost</u>	<u>Date</u>	<u>Use</u>	<u>Garaged</u>
2015 Toyota Sienna	26e	\$18,727	3/17/2006	transportation	Client 81 Main Street Peabody MA 01960
2017 Toyota Sienna	26e	\$19,985	12/27/2016	transportation	Client 81 Main Street Peabody MA 01960
2016 Ram Promaster	26e	\$16,139	8/31/2016	transportation	Client 81 Main Street Peabody MA 01960



CERTIFIED  
PUBLIC  
ACCOUNTANTS

Needham Office  
105 Chestnut Street, Suite 15  
Needham, MA 02492  
(781) 449-3346

Cape Cod Office  
258 Main Street, Suite A1  
Buzzards Bay, MA 02532  
(508) 759-6761

[www.tdacpas.com](http://www.tdacpas.com)