CITIZENS INN, INC. AND INN TRANSITION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2018

TREEFUL DAMASO ANICETO

CERTIFIED PUBLIC ACCOUNTANTS

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

COVER PAGE - Page 1 of 1

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 222540856

Other corporate names & FEINs if applicable: Inn Transition 261476132

(Use for consolidated financial statements.)

For the Year Ended : 6/30/2018 (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 6000227095

A.G. Public Charities Acct.# 017701

Business Address: 81 Main Street (Street), Peabody (City), MA (State), 01960 (Zip)

CEO or CFO : Michele (First Name) Stasiak (Last Name), Director of Finance (Title), 978-531-9775 (Phone : Area Code / Number)

E-mail address: mstasiak@citizensinn.org

CPA : Treeful Damaso Aniceto, Inc.

CPA Firm's Current Mass. License #: 41

CPA's E-mail Address: jtreeful@tdacpas.com

CPA Firm's Federal Employer Id. (FEIN) #: 471028363

A-133 Audit Submitted? (Y/N): N

Management Company Name:

Have basic F/S been audited? (Y/N): Y

UFR Exemption/Exception Code#:

Organization Type Code : C

For-Profit Organization : NO

Date of Org./Incorp.: 5/13/1989 (M/D/YYYY)

Special Education (SPED) Contractor (Y/N): N

Principal Purch. Agency: DPH

501(c)(3) Federal Tax Exempt (Y/N): Y

If Yes, Date of Exemption: 11/1/1984 (M/D/YYYY)

Cost Allocation Method Code : S

Program Performance Report (Internet system) is **not** required:

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address: Street	City	State	Zip Code	Program Description	MMARS Prog.Code
1	Inn Between		25 Holten Street	Peabody	MA	01960	Homeless Family Shelter	2906
2	The Inn Transition		42 Washington Street	Peabody	MA	01960	Sober-Living Transitional	4919
3	Inn Homes		40 Washington Street	Peabody	MA	01960	Housing Services	
4	Housing Search and Stablization		40 Washington Street	Peabody	MA	01960	Stabilization/Housing Worker	2922
8	Career Link		81 Main Street	Peabody	MA	01960	Career Link	
9	Homework Program		25 Holten Street	Peabody	MA	01960	Children's Enrichment	2906
10	Haven from Hunger		71 Wallis Street	Peabody	MA	01960	Food Pantry and Community Meals	

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

CITIZENS INN, INC. AND INN TRANSITION, INC.

TABLE OF CONTENTS

JUNE 30, 2018

	Page
INDEPENDENT AUDITORS' REPORT	1
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	4
FINANCIAL STATEMENTS:	
Combined Statement of Financial Position	6
Combined Statement of Activities	7
Combined Statement of Functional Expenses	8
Combined Statement of Cash Flows	11
NOTES TO FINANCIAL STATEMENTS	13
SUPPLEMENTARY SCHEDULES:	
Organization Supplemental Information Schedule A	30
Program Supplemental Information Schedule B	31
Schedules of Other Supplementary Information	38

TDA 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, 2018, 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, 2018, 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 2017 combined financial statements, and we expressed an unmodified audit opinion on those combined financial statements in our report dated October 30, 2017. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited 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, 2018 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, 2018

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, 2018, 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, 2018.

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.

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, 2018

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2018 **WITH COMPARATIVE TOTALS AS OF** 6/30/2017

(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	470,686				470,686	445,326
2	Accounts Receivable, Program Services	176,185				176,185	146,792
3	Allowance for Doubtful Accounts	(1,562)				(1,562)	(1,562)
4	Net Accounts Receivable, Program Services	174,623				174,623	145,230
5	Contributions Receivable	44,413				44,413	42,570
6	Notes Receivable						
7	Prepaid Expenses	55,154				55,154	46,171
8	Other Accounts Receivable						
9	Other Current Assets	3,997				3,997	2,951
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	748,873				748,873	682,248
12	Land, Buildings, and Equipment		6,836,421			6,836,421	5,940,055
13	Accumulated Depreciation		(2,046,312)			(2,046,312)	(1,850,057)
14	Net Land, Buildings and Equipment		4,790,109			4,790,109	4,089,998
15	Long-Term Investments						
16	Other Assets	51,149				51,149	51,663
17	Due From Other Funds						
18	**TOTAL ASSETS**	800,022	4,790,109			5,590,131	4,823,909
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	69,917				69,917	51,617
20	Subcontract Payable						
21	Accrued Expenses	136,143				136,143	121,780
22	Current Notes Payable						
23	Current Portion Long-Term Debt		67,463			67,463	58,046
24	Deferred Revenue						
25	Other Current Liabilities	38,178				38,178	35,531
26	**TOTAL CURRENT LIABILITIES**	244,238	67,463			311,701	266,974
27	Long-Term Notes & Mortgage Payable		4,462,455			4,462,455	4,118,276
28	Other Liabilities						
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	244,238	4,529,918			4,774,156	4,385,250
	NET ASSETS						
31	Unrestricted	480,105	260,191			740,296	398,659
32	Temporarily Restricted	75,679				75,679	40,000
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	555,784	260,191			815,975	438,659
35	**TOTAL LIABILITIES AND NET ASSETS**	800,022	4,790,109			5,590,131	4,823,909

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2018 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2017

		UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
	REVENUES, GAINS, AND OTHER SUPPORT					
1	Contributions, Gifts, Legacies, Bequests & Special Events	468,127	70,679		538,806	313,436
2	In-Kind Contributions	2,216,808			2,216,808	38,380
3	Grants					
4	Program Service Fees	2,143,462			2,143,462	2,009,773
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	652			652	764
7	Revenue from Commercial Products & Services					
8	Other					
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	35,000	(35,000)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions					
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	4,864,049	35,679		4,899,728	2,362,353
	EXPENSES AND LOSSES					
14	Administration (Management & General)	416,965			416,965	367,320
15	Fundraising	215,758			215,758	151,520
16	Total Program Services	4,386,707			4,386,707	1,880,281
17	**TOTAL EXPENSES**	5,019,430			5,019,430	2,399,121
18	Losses					
19	**TOTAL EXPENSES AND LOSSES**	5,019,430			5,019,430	2,399,121
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds	497,018			497,018	
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)					
24	**TOTAL CHANGES IN NET ASSETS**	341,637	35,679		377,316	(36,768)
25	**NET ASSETS AT BEGINNING OF YEAR**	398,659	40,000		438,659	475,427
26	**NET ASSETS AT END OF YEAR**	740,296	75,679		815,975	438,659

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

Statement of Functional Expenses for the Year Ended: 06/30/2018

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,381,733	320,519	77,794	983,420
2. Occupancy	554,367	29,687	7,351	517,329
3. Other Program / Operating Expense	474,418	1,835	374	472,209
4. Subcontract Expense				
5. Direct Administrative Expense	2,412,658	58,337	129,126	2,225,195
6. Other Expenses				
7. Depreciation of Buildings and Equipment	196,254	6,587	1,113	188,554
8. TOTAL EXPENSES	5,019,430	416,965	215,758	4,386,707

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

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

	PROGRAM # 1	PROGRAM # 2	PROGRAM # 3	PROGRAM # 4	PROGRAM # 8
1. Employee Compensation & Related Expenses	481,802	222,493	39,799	75,463	
2. Occupancy	285,287	62,564	93,060	5,714	
3. Other Program / Operating Expense	214,005	97,811	7,245	40,849	11,949
4. Subcontract Expense					
5. Direct Administrative Expense	22,275	13,584	1,908	2,918	554
6. Other Expenses					
7. Depreciation of Buildings and Equipment	56,087	64,767	37,982	434	
8. TOTAL EXPENSES	1,059,456	461,219	179,994	125,378	12,503

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

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

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	9	10			
1. Employee Compensation & Related Expenses	5,666	158,197			
2. Occupancy		70,704			
3. Other Program / Operating Expense	11,621	88,729			
4. Subcontract Expense					
5. Direct Administrative Expense	12,985	2,170,971			
6. Other Expenses					
7. Depreciation of Buildings and Equipment		29,284			
8. TOTAL EXPENSES	30,272	2,517,885			

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2018

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	(119,702)
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	196,254
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	(24,241)
5	Increase/Decrease in Prepaid Expenses	(1,971)
6	Increase/Decrease in Contributions Receivable	(1,843)
7	Increase/Decrease in Accounts Payable	17,585
8	Increase/Decrease in Accrued Expenses	7,051
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	2,115
14	Net Cash Provided by/(used in) Operating Activities	75,248
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(270,763)
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	89,109
21	Net Cash Provided by/(used in) Investing Activities	(181,654)
	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	131,765
28	Payments on Long-Term Debt	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	131,765

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc. **FEIN:** 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2018

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**		25,359
32	**Cash and Cash Equivalents at Beginning of Year**		445,326
33	**Cash and Cash Equivalents at End of Year**		470,685
	Supplemental Disclosure of Cash Flow Information:		
34	Cash Paid During the Year for Interest	72,029	
35	Cash Paid During the Year for Taxes/Other		
	Supplemental Data for Noncash Investing and Financing Activities:		
36	Gifts of Equipment		
37	Other Noncash Investing and Financing Activities		
38	Haven from Hunger Merger asset acquisition	625,603	
39	Haven from Hunger Merger debt acquisition	(221,768)	
40			

See Accompanying Notes to the Financial Statements

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2018

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.

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.

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.

Haven from Hunger

In July of 2017, Citizens Inn merged with Haven from Hunger, creating one organization to better help local families and individuals leave hunger and homelessness behind.
Haven from Hunger's work currently includes a food pantry and a community meals program at 71 Wallis Street in Peabody. Through the merger, the organization will continue to support homelessness prevention and social service programs, while incorporating Haven from Hunger's facility and hunger prevention programs into our operation. The programs at 71 Wallis Street will continue to be known as Haven from Hunger.

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.

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

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, 2018 is $75,679. 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, 2018, management has determined any allowance would be immaterial.

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 $16,697 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, 2018, management has determined any allowance would be immaterial.

Property and Equipment

Acquisitions of property and equipment in excess of $5,000 are capitalized 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.

NOTE 1 - <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued</u>

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, 2018.

<u>Income Taxes</u>

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, 2018, there was no liability for tax on unrelated business income.

Inn Transition, Inc. is exempt from federal and state income tax under Section 50l(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.

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

For the year ended June 30, 2018, 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, 2016 through 2018 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.

NOTE 1 - <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued</u>

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 $155,472.

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 are derived from its activities in Massachusetts. Excluding in-kind donations, the Organization derived approximately 72% of its total revenue from governmental agencies 22% from foundations and individual donors, and 6% from rental activities during the year ended June 30, 2018. All revenue is recorded at the estimated net realizable amounts.

<u>Compensated Absences</u>

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, 2018, estimated liabilities for vacation time included in accrued expenses was $26,488.

NOTE 1 - <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued</u>

<u>Summarized Financial Information for 2017</u>

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, 2017, from which the summarized information was derived.

NOTE 2 – <u>CONCENTRATIONS OF CREDIT RISK</u>

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, 2018.

NOTE 3 - <u>EMPLOYEE BENEFITS</u>

<u>Defined Contribution Plan</u>

The Organization has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 40 I (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.

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 $12,955 for the year ended June 30, 2018.

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, 2018:

State grants	$ 171,682
Contributions	44,413
Rental and other	4,503
Total	$ 220,598

NOTE 5 – DEBT

Lines of Credit

The Organization has a line of credit of $75,000 with Eastern Bank, with interest at 5.5% as of June 30, 2018. The line is secured by the Organization's general business assets. The balance as of June 30, 2018 was $70,000.

The Organization has a line of credit of $125,000 with North Shore Bank with interest at 4.5% as of June 30, 2018. The line is secured by the Organization's general business assets. The balance as of June 30, 2018 was $125,000.

NOTE 5 – DEBT - Continued

Mortgage Notes Payable- Amortizing

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2018	Original Amount	Monthly Install-ments	Amort. Period Years	Interest Rate	Maturity
East Boston Savings Bank	25 Holten St.	$278,050	$325,000	$1,792	25	5.25%	May, 2037
People United Bank	29 Holten St.	165,937	$230,000	$1,232	30	4.75%	August, 2034
People United Bank	12 Fulton St.	67,817	$94,000	$503	30	4.75%	August, 2034
People United Bank	6 Lowe St.	112,585	$156,000	$836	30	4.75%	August, 2034
People United Bank	6 Lowe St.	1,923	$21,062	$88	20	N/A	August, 2020
People United Bank	41 Northend St.	106,684	$148,000	$792	30	4.75%	August, 2034
North Shore Bank	40 Washington St.	95,613	$132,000	$701	30	3.49%	December, 2022
North Shore Bank	42 Washington St.	244,639	$400,000	$2,770	30	5.50%	December, 2027
People United Bank	84R Central St.	113,602	$157,036	$860	30	4.15%	October, 2034
Eastern Bank	71 Wallis St.	214,904	$221,768	$1,354	30	4.50%	February, 2038
		$1,401,754					

Mortgage Notes Payable – Forgivable or Deferred

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2018	Original Amount	Amort. Period Years	Interest Rate	Maturity
North Shore Home Consortium	6 Lowe St.	$60,000	$60,000	20	N/A	January, 2020
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	February, 2021
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	December, 2037
City of Peabody Home Funds	42 Washington St.	50,000	$50,000	30	N/A	December, 2037
Massachusetts DHCD-Housing Stabilization Fund	42 Washington St.	700,000	$700,000	50	N/A	December, 2058
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.	750,000	$750,000	30	N/A	N/A
Total Notes and Mortgage Payable Forgivable or Deferred		$2,933,165				

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:

2019	$ 67,463
2020	70,495
2021	73,038
2022	76,542
2023	81,681
Thereafter	1,032,535
Total	$ 1,401,754

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 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, 2018 totaled $32,629.

The Organization receives donated food from various sources for the Haven from Hunger program with a large portion donated from the Greater Boston Food Bank. The value of donated food is valued at $1.67 per pound, determined by Feeding America which results in a value of $2,159,453 including amounts from USDA of $76,501.

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, 2018 was $142,535.

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.

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.

The Organization leases their main offices on 81 Main Street, Peabody, Massachusetts with monthly rental payments of $2,150 during the fiscal year. This lease was renewed on August 9, 2018 with monthly rental payments of $2,850 through July 31, 2019.

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, 2018 are as follows:

2019	$ 80,910
2020	4,153
2021	1,193
Total	$ 86,256

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.

NOTE 8 - COMMITMENTS AND CONTINGENCIES - Continued

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, 2018 is $17,558.

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, 2018, the temporarily restricted net assets balance of $75,679 was restricted for additional renovations and support for Haven for Hunger, a computer lab, phase II of the playground project, the Career Link program and sponsorship for the 2018 Fall Gala.

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.

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, 2018.

NOTE 12 - SUBSEQUENT EVENTS

The Organization has performed an evaluation of subsequent events through October 30, 2018 which is the date the Organization's combined financial statements were available to be issued. No material subsequent events, other than the items disclosed above, have occurred since June 30, 2018 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).

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

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.

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: Citizens Inn, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2018 **FEIN:** 222540856

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	468,127	0	270,848	197,279
2R Gov. In-Kind/Capital Budget	0	XXXXXXXXXXX	XXXXXXXXXXX	0
3R Private IN-Kind	2,216,808	0	33,429	2,183,379
4R **Total Contributions and In-Kind**	2,684,935	0	304,277	2,380,658
5R Mass Gov. Grant	0	XXXXXXXXXXX	XXXXXXXXXXX	0
6R Other Grant (exclud. Fed.Direct)	0	0	0	0
7R **Total Grants**	0	0	0	0
8R Dept. of Mental Health (DMH)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
9R Dept.of Developmental Services(DDS/DMR)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
10R Dept. of Public Health (DPH)	476,403	XXXXXXXXXXX	XXXXXXXXXXX	476,403
11R Dept.of Children and Families (DCF/DSS)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
12R Dept. of Transitional Assist (DTA/WEL)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
13R Dept. of Youth Services (DYS)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
14R Health Care Fin & Policy (HCF)-Contract	0	XXXXXXXXXXX	XXXXXXXXXXX	0
15R Health Care Fin & Policy (HCF)-UCP	0	XXXXXXXXXXX	XXXXXXXXXXX	0
16R MA. Comm. For the Blind (MCB)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
17R MA. Comm. for Deaf & H H (MCD)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
18R MA. Rehabilitation Commission (MRC)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
19R MA. Off. for Refugees & Immigr.(ORI)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
20R Dept.of Early Educ. & Care (EEC)-Contract	0	XXXXXXXXXXX	XXXXXXXXXXX	0
21R Dept.of Early Educ. & Care (EEC)-Voucher	0	XXXXXXXXXXX	XXXXXXXXXXX	0
22R Dept of Correction (DOC)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
23R Dept. of Elementary & Secondary Educ. (DOE)	2,850	XXXXXXXXXXX	XXXXXXXXXXX	2,850
24R Parole Board (PAR)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
25R Veteran's Services (VET)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
26R Ex. Off. of Elder Affairs (ELD)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
27R Div.of Housing & Community Develop(OCD)	1,322,581	XXXXXXXXXXX	XXXXXXXXXXX	1,322,581
28R POS Subcontract	0	XXXXXXXXXXX	XXXXXXXXXXX	0
29R Other Mass. State Agency POS	0	XXXXXXXXXXX	XXXXXXXXXXX	0
30R Mass State Agency Non - POS	0	XXXXXXXXXXX	XXXXXXXXXXX	0
31R Mass. Local Govt/Quasi-Govt. Entities	112,851	XXXXXXXXXXX	XXXXXXXXXXX	112,851
32R Non-Mass. State/Local Government	0	XXXXXXXXXXX	XXXXXXXXXXX	0
33R Direct Federal Grants/Contracts	5,000	XXXXXXXXXXX	XXXXXXXXXXX	5,000
34R Medicaid - Direct Payments	0	XXXXXXXXXXX	XXXXXXXXXXX	0
35R Medicaid - MBHP Subcontract	0	XXXXXXXXXXX	XXXXXXXXXXX	0
36R Medicare	0	XXXXXXXXXXX	XXXXXXXXXXX	0
37R Mass. Govt. Client Stipends	0	XXXXXXXXXXX	XXXXXXXXXXX	0
38R Client Resources	5,361	XXXXXXXXXXX	XXXXXXXXXXX	5,361
39R Mass. Publicly sponsored client offsets	48,180	XXXXXXXXXXX	XXXXXXXXXXX	48,180
40R Other Publicly sponsored client offsets	170,236	XXXXXXXXXXX	XXXXXXXXXXX	170,236
41R Private Client Fees (excluding 3rd Pty)	0	XXXXXXXXXXX	XXXXXXXXXXX	0
42R Private Client 3rd Pty/other offsets	0	XXXXXXXXXXX	XXXXXXXXXXX	0
43R **Total Assistance and Fees**	2,143,462	XXXXXXXXXXX	XXXXXXXXXXX	2,143,462
44R Federated Fundraising	0	0	0	0
45R Commercial Activities	0	0	0	0
46R Non-Charitable Revenue	0	0	0	0
47R Investment Revenue	652	640	0	12
48R Other Revenue	0	0	0	0
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXX	0	(58,002)	58,002
50R Released Net Assets-Program	35,000			35,000
51R Released Net Assets-Equipment	0			0
52R Released Net Assets-Time				
53R **TOTAL REVENUE**	4,864,049	640	246,275	4,617,134
54R **TOTAL EXPENSE = 56E**	5,019,430	0	246,324	4,773,106
55R **OPERATING RESULTS**	(155,381)	640	(49)	(155,972)

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	17.64	772,937	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	17.64	772,937
2E Chief Executive Officer - FTE/Exp.	1.00	110,828	0.75	83,074	0.25	27,691	0.00	63
3E Chief Financial Officer - FTE/Exp.	1.00	75,165	1.00	75,127		0	0.00	38
4E Accting/Clerical/Support FTE/Expense	2.74	148,817	1.58	107,467	1.16	36,842	0.00	4,508
5E Admin Maint/House-Grndskeeping FTE/Exp	0.00	0		0		0	0.00	0
6E **Total Admin Employee FTE/Expense 410**	4.74	334,810	3.33	265,668	1.41	64,533	0.00	4,609
7E Commercial Products & Svs/Mkting FTE/Exp	0.00	0		0	XXXX	XXXXXXXXXX	0.00	0
8E **Total FTE/Salary/Wages**	22.38	1,107,747	3.33	265,668	1.41	64,533	17.64	777,546
9E Payroll Taxes 150		142,773		28,475		6,917		107,381
10E Fringe Benefits 151		131,213		26,376		6,344		98,493
11E Accrual Adjustments		0		0		0		0
12E **Total Employee Compensation & Rel. Exp.**		1,381,733		320,519		77,794		983,420
13E Facility and Prog. Equip.Expenses 301, 390		214,730		22,868		6,057		185,805
14E Facility & Prog. Equip. Depreciation 301		196,254		6,587		1,113		188,554
15E Facility Operation/Maint./Furn.390		283,816		1,004		397		282,415
16E Facility General Liability Insurance 390		55,821		5,815		897		49,109
17E **Total Occupancy**		750,621		36,274		8,464		705,883
18E Direct Care Consultant 201		0		0		0		0
19E Temporary Help 202		260,916		0		0		260,916
20E Clients and Caregivers Reimb./Stipends 203		0		XXXXXXXXXX		XXXXXXXXXX		0
21E Subcontracted Direct Care 206		0		XXXXXXXXXX		XXXXXXXXXX		0
22E Staff Training 204		8,980		1,663		278		7,039
23E Staff Mileage / Travel 205		1,405		172		69		1,164
24E Meals 207		43,008		0		27		42,981
25E Client Transportation 208		13,312		XXXXXXXXXX		XXXXXXXXXX		13,312
26E Vehicle Expenses 208		40,253		0		0		40,253
27E Vehicle Depreciation 208		0		0		0		0
28E Incidental Medical /Medicine/Pharmacy 209		0		XXXXXXXXXX		XXXXXXXXXX		0
29E Client Personal Allowances 211		0		XXXXXXXXXX		XXXXXXXXXX		0
30E Provision Material Goods/Svs./Benefits 212		52,145		XXXXXXXXXX		XXXXXXXXXX		52,145
31E Direct Client Wages 214		0		XXXXXXXXXX		XXXXXXXXXX		0
32E Other Commercial Prod. & Svs. 214		0		0		0		0
33E Program Supplies & Materials 215		54,399		XXXXXXXXXX		XXXXXXXXXX		54,399
34E Non Charitable Expenses		0		0		0		0
35E Other Expense		0		0		0		0
36E **Total Other Program Expense**		474,418		1,835		374		472,209
37E Management Fees 410		0		0		0		XXXXXXXXX
38E Fundraising Fees 410		0		XXXXXXXXXX		0		XXXXXXXXX
39E Legal Fees 410		0		0		0		XXXXXXXXX
40E Audit Fees 410		22,542		22,542		0		XXXXXXXXX
41E Management Consultant 410		0		0		0		XXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		166,447		35,795		129,126		1,526
43E Leased Office/Program Office Equip.410,390		0		0		0		0
44E Office Equipment Depreciation 410		0		0		0		0
45E Admin. Vehicle Expenses 410		0		0		0		XXXXXXXXX
46E Admin. Vehicle Depreciation 410		0		0		0		XXXXXXXXX
47E Directors & Officers Insurance 410		0		0		0		XXXXXXXXX
48E Program Support 216		2,223,669		XXXXXXXXXX		0		2,223,669
49E Professional Insurance 410		0		0		0		0
50E Working Capital Interest 410		0		0		0		0
51E **Total Direct Administrative Expense**		2,412,658		58,337		129,126		2,225,195
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(416,965)		30,566		386,399
53E **Total Reimbursable & Fundraising Expense**		5,019,430		0		246,324		4,773,106
54E Direct State/Federal Non-Reimbursable Expense		0		0		XXXXXXXXXX		0
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		0		0		0
56E **TOTAL EXPENSE = 56R**		5,019,430		0		246,324		4,773,106

NON-REIMBURSABLE EXPENSE DETAIL *Note to Readers* : Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

	Total Organization Expense	Admin (M&G) Expense	Fund Raising Expense	Total All Programs Expense
1N Direct Employee Compensation & Related Exp.	0	0	XXXXXXXXXX	0
2N Direct Occupancy	0	0	XXXXXXXXXX	0
3N Direct Other Program/Operating	0	0	XXXXXXXXXX	0
4N Direct Subcontract Expense	0	0	XXXXXXXXXX	0
5N Direct Administrative Expense	0	0	XXXXXXXXXX	0
6N Direct Other Expense	0	0	XXXXXXXXXX	0
7N Direct Depreciation	0	0	XXXXXXXXXX	0
8N Total Direct Non-Reimbursable (must tie to 54E)	0	0	XXXXXXXXXX	0
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	0	0	XXXXXXXXXX	0
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	2,474,312	640	XXXXXXXXXX	2,473,672
11N Capital Budget Revenue Adjustments	0		XXXXXXXXXX	0
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(2,474,312)	(640)	XXXXXXXXXX	(2,473,672)
Description of Admin (M&G) Direct Non-Reimbursable Exp.				

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

Name & Title	Reporting Entity Compensation Salary	Reporting Entity Compensation Other	Compensation from Other Entities Salary	Compensation from Other Entities Other
1C Corey Jackson, Executive Director	110,828			
2C Michele Stasiak, Director of Finance	75,165			
3C				
4C				
5C				

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenu 0	0	0	0	0

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment) 0

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Citizens Inn, Inc. **FY END:** 6/30/2018 **FEIN:** 222540856

UFR Program Number: 1 **Program Name:** Inn Between **Description:** Homeless Family Shelter **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 25 **Program Address:** 25 Holten Street (Number/Street), Peabody (City), MA (State), 01960 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	3,130
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	131
4R	**Total Contribution and In-Kind**	3,261
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	1,218,370
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	3,350
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	48,180
40R	Other Publicly sponsored client offsets	2,651
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,272,551
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,275,812

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share 22,776

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.76	41,650
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.63	34,334
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	3.00	133,174
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.26	6,379
34S	Direct Care / Prog. Staff I (UFR Title 136)	4.33	112,697
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.92	34,618
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	15,190
39S	**Total Direct Program Staff = 1E**	9.90	378,042

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Families
2SS	**Enter total unit capacity:**	

		Undup # Clients	# service units delivered
3SS	OSD's Program Publicly sponsored clients:		39
4SS	Performance Report (D-1 Privately sponsored clients:		
5SS	Internet filing system) Free Care clients:		
6SS	suspended for FY '08 **Total:**		39
7SS	filings.		

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	OCD	WELC5093HST	2906
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	9.90	378,042		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support		1,211		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**		1,211		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	9.90	379,253		
9E	Payroll Taxes 150		53,488		
10E	Fringe Benefits 151		49,061		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		481,802		%
13E	Facility and Prog. Equip.Expenses 301,390		140,137		
14E	Facility & Prog. Equip. Depreciation 301		56,087		
15E	Facility Operation/Maint./Furn.390		122,564		
16E	Facility General Liability Insurance 390		22,586		
17E	**Total Occupancy**		341,374		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		139,014		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		3,937		
23E	Staff Mileage / Travel 205		415		
24E	Meals 207		14,932		
25E	Client Transportation 208		2,146		
26E	Vehicle Expenses 208		21,276		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212		7,453		
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		24,832		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		214,005		%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		22,275		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		22,275		%
52E	Admin (M&G) Reporting Center Allocation		189,306		%
53E	**Total Reimbursable Expense**		1,248,762		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,248,762		%
57E	**TOTAL REVENUE = 53R**		1,275,812		%
58E	**OPERATING RESULTS**		27,050		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	3,261	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(3,261)	

(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:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Citizens Inn, Inc. **FY END:** 6/30/2018 **FEIN:** 222540856

UFR Program Number: 2 **Program Name:** The Inn Transition **Description:** Sober-Living Transitional **Catalog of Federal Domestic Assistance #:** 93.959 B

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

***Program Type:** 25 **Program Address:** 42 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	63,570
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	63,570
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	476,403
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
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	1,650
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	5,361
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	2,984
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	486,398
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	25,000
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	574,968

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share (60,962)

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	0.24	13,113
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.20	10,902
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)	1.00	47,029
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)	0.92	41,959
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.08	2,040
34S	Direct Care / Prog. Staff I (UFR Title 136)	1.70	44,582
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.17	11,091
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	4,482
39S	**Total Direct Program Staff = 1E**	4.31	175,196

SERVICE STATISTICS

			Undup # Clients	# service units delivered
1SS	**Enter defined unit of service:**	Families		
2SS	**Enter total unit capacity:**			
3SS	OSD's Program	Publicly sponsored clients:		16
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	**Total:**		16
7SS	filings.			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DPH	INTF2333M03	4919	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	4.31	175,196		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support		269		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**		269		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	4.31	175,465		
9E	Payroll Taxes 150		24,529		
10E	Fringe Benefits 151		22,499		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		222,493		%
13E	Facility and Prog. Equip.Expenses 301,390		15,841		
14E	Facility & Prog. Equip. Depreciation 301		64,767		
15E	Facility Operation/Maint./Furn.390		36,785		
16E	Facility General Liability Insurance 390		9,938		
17E	**Total Occupancy**		127,331		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		59,811		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		1,853		
23E	Staff Mileage / Travel 205		204		
24E	Meals 207		10,264		
25E	Client Transportation 208		1,366		
26E	Vehicle Expenses 208		7,100		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212		3,355		
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		13,858		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		97,811		%
42E	Other Professional Fees & Other Admin. Exp. 410		1,090		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		12,494		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		13,584		%
52E	Admin (M&G) Reporting Center Allocation		87,420		%
53E	**Total Reimbursable Expense**		548,639		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		548,639		%
57E	**TOTAL REVENUE = 53R**		574,968		%
58E	**OPERATING RESULTS**		26,329		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	88,570	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(88,570)	

(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:

ORGANIZATION: Citizens Inn, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018 **FEIN:** 222540856

UFR Program Number: 3 **Program Name:** Inn Homes **Description:** Housing Services **Catalog of Federal Domestic Assistance #:** B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 40 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)

\# Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	161,818
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	161,818
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	12
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	161,830

	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
0S			
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.33	14,092
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.48	17,903
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.81	31,995

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.81	31,995		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support		404		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**		404		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.81	32,399		
9E	Payroll Taxes 150		3,860		
10E	Fringe Benefits 151		3,540		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		39,799		%
13E	Facility and Prog. Equip.Expenses 301,390		19,469		
14E	Facility & Prog. Equip. Depreciation 301		37,982		
15E	Facility Operation/Maint./Furn.390		64,745		
16E	Facility General Liability Insurance 390		8,846		
17E	**Total Occupancy**		131,042		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		4,464		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		219		
23E	Staff Mileage / Travel 205		70		
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208		1,491		
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. & Svs. 214				
33E	Program Supplies & Materials 215		1,001		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		7,245		%
42E	Other Professional Fees & Other Admin. Exp. 410		(47)		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		1,955		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,908		%
52E	Admin (M&G) Reporting Center Allocation		15,638		%
53E	**Total Reimbursable Expense**		195,632		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		195,632		%
57E	**TOTAL REVENUE = 53R**		161,830		%
58E	**OPERATING RESULTS**		(33,802)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

			Undup # Clients	# service units delivered
1SS	Enter defined unit of service:	Families		
2SS	Enter total unit capacity:			
3SS	OSD's Program	Publicly sponsored clients:		12
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	Total:		12
7SS	filings.			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	12	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(12)	

(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:

ORGANIZATION: Citizens Inn, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018 **FEIN:** 222540856

UFR Program Number: 4 **Program Name:** Housing Search and Stablization **Description:** Stabilization/Housing Worker **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 27 **Program Address:** 40 Washington Street (Number/Street), Peabody (City), MA (State), 01960 (Zipcode)

\# Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	74,211
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	28,191
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	625
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	103,027
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	103,027

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	**FTE**	**Salary/Wage**
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.93	58,507
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.10	3,753
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.03	62,260

	EXPENSE - ACTUAL/PLANNED	**FTE**	**Actual**	**Planned**	**% Var**
1E	**Total Direct Program Staff = 39S**	1.03	62,260		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support		133		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**		133		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.03	62,393		
9E	Payroll Taxes 150		6,817		
10E	Fringe Benefits 151		6,253		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		75,463		%
13E	Facility and Prog. Equip.Expenses 301,390		235		
14E	Facility & Prog. Equip. Depreciation 301		434		
15E	Facility Operation/Maint./Furn.390		5,210		
16E	Facility General Liability Insurance 390		269		
17E	**Total Occupancy**		6,148		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		1,337		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		666		
23E	Staff Mileage / Travel 205		437		
24E	Meals 207				
25E	Client Transportation 208		47		
26E	Vehicle Expenses 208		1,253		
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212		35,571		
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		1,538		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		40,849		%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,918		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,918		%
52E	Admin (M&G) Reporting Center Allocation		29,650		%
53E	**Total Reimbursable Expense**		155,028		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		155,028		%
57E	**TOTAL REVENUE = 53R**		103,027		%
58E	**OPERATING RESULTS**		(52,001)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Families
2SS	**Enter total unit capacity:**	

			Undup # Clients	**# service units delivered**
3SS	OSD's Program	Publicly sponsored clients:		37
4SS	Performance Report (D-1	Privately sponsored clients:		33
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	**Total:**		70
7SS	filings.			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	**Contract ID** -11 Characters	**MMARS Code**
1C	OCD	WELC5093HST	2922
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	**Payor Name**	**Payor's FEIN**
1PS			
2PS			
3PS			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	**FEIN**	**Expense Amt.**
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(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:

ORGANIZATION: Citizens Inn, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018 **FEIN:** 222540856

UFR Program Number: 8 **Program Name:** Career Link **Description:** Career Link **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** N/A **Program Address:** 81 Main Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)

\# Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	10,000
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	10,000

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	**FTE**	**Salary/Wage**
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**		

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Families	
2SS	**Enter total unit capacity:**		
		Undup # Clients	**# service units delivered**
3SS	OSD's Program Performance Report (D-1 Internet filing system) suspended for FY '08 filings. — Publicly sponsored clients:		65
4SS	Privately sponsored clients:		
5SS	Free Care clients:		
6SS	**Total:**		65
7SS			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	**FTE**	**Actual**	**Planned**	**% Var**
1E	**Total Direct Program Staff = 39S**				%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**				
9E	Payroll Taxes 150				
10E	Fringe Benefits 151				
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**				%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
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		6,183		
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		5,766		
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		11,949		%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		554		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		554		%
52E	Admin (M&G) Reporting Center Allocation				%
53E	**Total Reimbursable Expense**		12,503		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		12,503		%
57E	**TOTAL REVENUE = 53R**		10,000		%
58E	**OPERATING RESULTS**		(2,503)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	10,000	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(10,000)	

(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:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Citizens Inn, Inc. **FY END:** 6/30/2018 **FEIN:** 222540856

UFR Program Number: 9 **Program Name:** Homework Program **Description:** Children's Enrichment **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 27 **Program Address:** 25 Holten Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)

\# Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	30,000
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	30,000
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	30,000

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share N/A

0S	**STAFFING_# hours/yr = 1.00 FTE:** 2080	**FTE**	**Salary/Wage**
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)	0.06	4,700
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.06	4,700

SERVICE STATISTICS

1SS	**Enter defined unit of service:**	Families		
2SS	**Enter total unit capacity:**			
			Undup # Clients	**# service units delivered**
3SS	OSD's Program	Publicly sponsored clients:		39
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	**Total:**		39
7SS	filings.			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	OCD	8400HSHOMEW	
2C			
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.06	4,700		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.06	4,700		
9E	Payroll Taxes 150		504		
10E	Fringe Benefits 151		462		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		5,666		%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301				
15E	Facility Operation/Maint./Furn.390				
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**				%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		8,014		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		37		
24E	Meals 207				
25E	Client Transportation 208		3,570		
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. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		11,621		%
42E	Other Professional Fees & Other Admin. Exp. 410				
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		12,985		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		12,985		%
52E	Admin (M&G) Reporting Center Allocation		2,226		%
53E	**Total Reimbursable Expense**		32,498		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		32,498		%
57E	**TOTAL REVENUE = 53R**		30,000		%
58E	**OPERATING RESULTS**		(2,498)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets		
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets		

(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:

ORGANIZATION: Citizens Inn, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018 FEIN: 222540856

UFR Program Number: 10 Program Name: Haven from Hunger Description: Food Pantry and Community Meals **Catalog of Federal Domestic Assistance #:** 10.555 B

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

*Program Type: N/A Program Address: 71 Wallis Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

*** Program Type codes:** 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accomodations Rate; 25= Non-negotiated Accomodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	130,579
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	2,183,248
4R	**Total Contribution and In-Kind**	2,313,827
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	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. (DC	2,850
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	84,660
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	2,158
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	89,668
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	58,002
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	2,461,497

0S	STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage
1S	Program Director (UFR Title 102)	1.00	53,878
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)	0.33	17,700
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)		
34S	Direct Care / Prog. Staff I (UFR Title 136)		41,537
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138	0.20	7,629
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.53	120,744

SERVICE STATISTICS

1SS	Enter defined unit of service:	Families		
2SS	Enter total unit capacity:			
			Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:		1,800
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	Total:		1,800
7SS	filings.			

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.53	120,744		%
2E	Chief Executive Officer		63		
3E	Chief Financial Officer		38		
4E	Accting/Clerical Support		2,491		
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**		2,592		
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.53	123,336		
9E	Payroll Taxes 150		18,183		
10E	Fringe Benefits 151		16,678		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		158,197		%
13E	Facility and Prog. Equip.Expenses 301,390		10,123		
14E	Facility & Prog. Equip. Depreciation 301		29,284		
15E	Facility Operation/Maint./Furn.390		53,111		
16E	Facility General Liability Insurance 390		7,470		
17E	**Total Occupancy**		99,988		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202		48,276		
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		364		
23E	Staff Mileage / Travel 205		1		
24E	Meals 207		17,785		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		9,133		
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. & Svs. 214				
33E	Program Supplies & Materials 215		13,170		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		88,729		%
42E	Other Professional Fees & Other Admin. Exp. 410		483		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216		2,170,488		
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,170,971		%
52E	Admin (M&G) Reporting Center Allocation		62,158		%
53E	**Total Reimbursable Expense**		2,580,043		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		2,580,043		%
57E	**TOTAL REVENUE = 53R**		2,461,497		%
58E	**OPERATING RESULTS**		(118,546)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

	Subcontractor Name	FEIN	Expense Amt.
1SDC			
2SDC			
3SDC			
4SDC			
5SDC			

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C			X
2C			X
3C			X
4C			X
5C			X

POS SUBCONTRACT INFORMATION

	State Dept	Payor Name	Payor's FEIN
1PS			
2PS			
3PS			

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	2,371,829	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(2,371,829)	

(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 INN, INC. AND INN TRANSITION, INC.
SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDING JUNE 30, 2018

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

Other consultants	$ 41,708
Advertising	3,628
Bank and finance charges	847
Dues, subscriptions and fees	8,889
Meetings & Ceremonies	6,122
Miscellaneous	3,070
Office expense	46,592
Payroll fees	5,799
Printing and postage	997
Public relations	1,565
Special event expense	46,154
Telephone/internet services	1,076
Total Line 42e	$166,447

Schedule of Vehicles, Line 26E

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

TREEFUL DAMASO ANICETO
CERTIFIED PUBLIC ACCOUNTANTS

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

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

www.tdacpas.com