



CITIZENS INN, INC. AND  
INN TRANSITION, INC.

FINANCIAL STATEMENTS  
(UFR)

YEAR ENDED JUNE 30, 2019

## UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

## COVER PAGE - Page 1 of 1

For the Year Ended : <u>6/30/2019</u> (MDYY)	Filed Electronically? (Y/N): <u>Y</u>	Other corporate names & FEINs if applicable: <u>Inn Transition</u> (Use for consolidated financial statements.)
Filing Organization: <u>Citizens Inn, Inc.</u> (legal name)	(Doing Business As name, if applicable)	
A.G. Public Charities Acct.# <u>017701</u>	Business Address: <u>811 Main Street</u> <u>Street</u>	Peabody (City) <u>MA</u> (State) <u>01960</u> (Zip)
CEO or CFO : <u>Michelle Stasiak</u> (First Name) Last Name)	Director of Finance (Title)	E-mail address: <u>mstasiak@citizeninn.org</u>
CPA : <u>Treetful Damaso Aniceto, Inc.</u>	CPA Firm's Current Mass. License #: <u>41</u>	CPAs E-mail Address: <u>treetful@tdcpas.com</u>
Management Company Name: _____	CPA Firm's Federal Employer Id. (FEIN #): <u>471028363</u>	A-133 Audit Submitted? (Y/N): <u>N</u>
Organization Type Code : <u>C</u>	For-Profit Organization : <u>NO</u>	Have basic F/S been audited? (Y/N): <u>Y</u>
501(c)(3) Federal Tax Exempt (Y/N): <u>Y</u>	If Yes, Date of Exemption: <u>11/1/1984</u> (MDYYYY)	UFR Exemption/Exception Code#: <u>N</u>
Program Number	Subcontractor Name	Date of Org./Incorp.: <u>5/13/1989</u> (MDYYYY)
Program Name	Program Address	Cost Allocation Method Code : <u>S</u>
1 <u>Inn Between</u>	Street <u>25 Hollen Street</u>	Program Description State <u>MA</u> Zip Code <u>01960</u>
2 <u>The Inn Transition</u>	<u>42 Washington Street</u>	<u>Homeless Family Shelter</u>
3 <u>Inn Homes</u>	<u>40 Washington Street</u>	<u>Sober-living Transitional</u>
4 <u>Housing Search and Stabilization</u>	<u>40 Washington Street</u>	<u>Housing Services</u>
8 <u>Career Link</u>	<u>81 Main Street</u>	<u>Stabilization/Housing Worker</u>
9 <u>Homework Program</u>	<u>25 Hollen Street</u>	<u>Career Link</u>
10 <u>Haven from Hunger</u>	<u>71 Wallis Street</u>	<u>Children's Enrichment</u>
		<u>Food Pantry and Community Meals</u>
		<u>MMARS</u>
		<u>Prog.Code</u>
		<u>2906</u>
		<u>4919</u>

Note: If your agency is exempt from filing 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.**

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ANICETO

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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, 2019, 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, 2019, 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 2018 combined financial statements, and we expressed an unmodified audit opinion on those combined financial statements in our report dated October 30, 2018. 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, 2018, 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 21, 2019 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 21, 2019



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**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, 2019, 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 21, 2019.

**Internal Control over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Treeful Damaso Aniceto, Inc.*

October 21, 2019

**STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)**

FEIN: 222540856

06/30/2019

WITH COMPARATIVE TOTALS AS OF

6/30/2018

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1 Cash and Cash Equivalents	226,124				226,124	470,686
2 Accounts Receivable, Program Services	208,048				208,048	176,185
3 Allowance for Doubtful Accounts	(2,851)				(2,851)	(1,562)
4 Net Accounts Receivable, Program Services	205,197				205,197	174,623
5 Contributions Receivable	176,616				176,616	44,413
6 Notes Receivable						
7 Prepaid Expenses	52,724				52,724	55,154
8 Other Accounts Receivable	1,895				1,895	3,997
9 Other Current Assets						
10 Short-Term Investments						
11 <b>TOTAL CURRENT ASSETS</b>	<b>662,556</b>				<b>662,556</b>	<b>748,873</b>
12 Land, Buildings, and Equipment	7,079,302				7,079,302	6,836,421
13 Accumulated Depreciation	(2,281,758)				(2,281,758)	(2,046,312)
14 Net Land, Buildings and Equipment	4,797,544				4,797,544	4,790,109
15 Long-Term Investments						
16 Other Assets	51,699				51,699	51,149
17 Due From Other Funds						
18 <b>TOTAL ASSETS</b>	<b>714,255</b>				<b>5,511,799</b>	<b>5,590,131</b>
<b>LIABILITIES AND NET ASSETS</b>						
19 Accounts Payable	92,202				92,202	69,918
20 Subcontract Payable						
21 Accrued Expenses	131,193				131,193	136,143
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue	70,495				70,495	67,463
25 Other Current Liabilities						
26 <b>TOTAL CURRENT LIABILITIES</b>	<b>337,99</b>				<b>337,99</b>	<b>38,178</b>
27 Long-Term Notes & Mortgage Payable	257,194	70,495			327,689	311,702
28 Other Liabilities		4,398,576			4,398,576	4,462,455
29 Due to Other Funds						
30 <b>TOTAL LIABILITIES</b>	<b>257,194</b>	<b>4,469,071</b>			<b>4,726,265</b>	<b>4,774,157</b>
<b>NET ASSETS</b>						
31 Without Donor Restrictions	183,479				183,479	511,952
32 With Donor Restrictions	273,582				273,582	273,582
33 <b>TOTAL NET ASSETS</b>	<b>457,061</b>	<b>328,473</b>			<b>785,534</b>	<b>815,974</b>
34 <b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>714,255</b>	<b>4,797,544</b>			<b>5,511,799</b>	<b>5,590,131</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION: Citizens Inn, Inc.

FEIN: 222540856

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

**06/30/2019** WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

		<b>TOTAL THIS YEAR</b>	<b>TOTAL LAST YEAR</b>	
	<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
1	Contributions, Gifts, Legacies, Bequests & Special Events	849,188	538,806	
2	In-Kind Contributions	247,082	2,216,808	
3	Grants	602,106	2,554,534	
4	Program Service Fees	2,146,989	2,146,989	
5	Federated Fundraising Organization Allocation	1,421	1,421	
6	Investment Revenue			652
7	Revenue from Commercial Products & Services			
8	Other	3,749	3,749	
9	Net Assets Released From Restrictions:			
10	Satisfaction of Program Restrictions	49,179	(49,179)	
11	Satisfaction of Equipment Acquisition Restrictions			
12	Expiration of Time Restrictions			
13	<b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>5,357,978</b>	<b>4,899,728</b>	
	<b>EXPENSES AND LOSSES</b>			
14	Administration (Management & General)	427,836	416,966	
15	Fundraising	230,483	215,758	
16	Total Program Services	4,928,002	4,386,707	
17	<b>TOTAL EXPENSES</b>	<b>5,586,321</b>	<b>5,019,431</b>	
18	Losses			
19	<b>TOTAL EXPENSES AND LOSSES</b>	<b>5,586,321</b>	<b>5,019,431</b>	
	<b>CHANGES IN NET ASSETS:</b>			
20	Property & Equipment Acquisitions from Unrestricted Funds		497,018	
21	Transfer of Realized Endowment Fund Appreciation			
22	Return to Donor			
23	Other Increases (Decreases)		(30,440)	
24	<b>TOTAL CHANGES IN NET ASSETS</b>	<b>(228,343)</b>	<b>377,315</b>	
25	<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>740,295</b>	<b>75,679</b>	
26	<b>NET ASSETS AT END OF YEAR</b>	<b>511,952</b>	<b>273,582</b>	

See Accompanying Notes to Financial Statements

**ORGANIZATION :** Citizens Inn, Inc.

**FEIN:** 222540856

**Statement of Functional Expenses for the Year Ended: 06/30/2019**

	<b>SUPPORTING SERVICES</b>	<b>PROGRAM SERVICES</b>
	<b>TOTAL ADMINISTRATION (MNGT. &amp; GEN.)</b>	<b>TOTAL FUND RAISING ALL PROGRAMS</b>
1. Employee Compensation & Related Expenses	<u>1,545,492</u>	<u>134,678</u>
2. Occupancy	<u>547,386</u>	<u>32,676</u>
3. Other Program / Operating Expense	<u>504,504</u>	<u>280</u>
4. Subcontract Expense		
5. Direct Administrative Expense	<u>2,753,492</u>	<u>58,081</u>
6. Other Expenses		
7. Depreciation of Buildings and Equipment	<u>235,447</u>	<u>6,717</u>
<b>8. TOTAL EXPENSES</b>	<b><u>5,586,321</u></b>	<b><u>427,836</u></b>
		<b><u>230,483</u></b>
		<b><u>4,928,002</u></b>

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

**Statement of Functional Expenses for the Year Ended: 06/30/19**

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	3	4
1. Employee Compensation & Related Expenses	534,797	189,075	46,601	60,702
2. Occupancy	295,358	54,985	85,908	7,058
3. Other Program / Operating Expense	220,966	105,222	4,244	43,771
4. Subcontract Expense				
5. Direct Administrative Expense	29,513	10,129	6,922	1,988
6. Other Expenses				
7. Depreciation of Buildings and Equipment	58,986	65,273	49,805	824
<b>8. TOTAL EXPENSES</b>	<b>1,139,620</b>	<b>424,684</b>	<b>193,480</b>	<b>6,969</b>

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

**Statement of Functional Expenses for the Year Ended: 06/30/19**

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
1. Employee Compensation & Related Expenses	<u>966</u>	<u>248,591</u>	<u>59,398</u>	
2. Occupancy			<u>119,772</u>	
3. Other Program / Operating Expense	<u>3,000</u>			
4. Subcontract Expense			<u>2,559,890</u>	
5. Direct Administrative Expense	<u>4,722</u>			<u>52,567</u>
6. Other Expenses				<u>3,040,218</u>
<b>8. TOTAL EXPENSES</b>	<b><u>8,688</u></b>			

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

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

06/30/2019

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

	<b>TOTAL</b>
1 Changes in Net Assets	(30,440)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	235,447
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(30,574)
5 Increase/Decrease in Prepaid Expenses	2,430
6 Increase/Decrease in Contributions Receivable	(132,203)
7 Increase/Decrease in Accounts Payable	22,284
8 Increase/Decrease in Accrued Expenses	(4,950)
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	(2,827)
14 Net Cash Provided by/(used in) Operating Activities	59,167

**Cash Flows from Investing Activities:**

15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(242,882)
17 Proceeds from Sale(s) of Investments	
18 Purchase(s) of Investments	
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(242,882)

**Cash from Financing Activities:**

Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	(60,847)
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	(60,847)

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

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

06/30/2019

**INDIRECT METHOD**

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(244,562)
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	470,686
33	<b>Cash and Cash Equivalents at End of Year</b>	226,124

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	79,830
35	Cash Paid During the Year for Taxes/Other	

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

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

See Accompanying Notes to the Financial Statements

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**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 provides emergency shelter to 26 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. The families are housed at two congregate shelters in Peabody at 25 Holten Street and 42 Washington Street. Larger families are served through the Inn Between Scattered Sites, sheltering families experiencing homelessness in apartments in Peabody and Lynn, Massachusetts. 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. We approach this work with a trauma informed housing first methodology making sure the focus is on housing stability while providing programming for the parents and children we serve through our Children's Enrichment and Career Link programs.

**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.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**Family Sober Living Inn Transition (continued)**

Families arrive from more intensive treatment programs to complete their early recovery at Inn Transition. This program emphasizes relapse prevention, financial and personal independence, education and job skill improvement leading to work opportunities, childcare and housing. Programming from the Children's Enrichment Program includes parent-child workshops, resiliency building in kids, expressive arts therapy, yoga and nutrition.

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.

**Low Income Housing Inn Homes**

Through Inn Homes, the Organization currently owns five apartment buildings in Peabody with a total of 12 units. These units are a combination of studio, one, two, and three-bedroom apartments. All of the units are rented below market rate to very low-income families.

**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.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**Housing Stabilization (continued)**

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. The Organization provides 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 at the time of merger included a food pantry and a community meals program at 71 Wallis Street in Peabody. The Organization has reinstated the summer lunch program for Peabody students on summer break who no longer have access to free and reduced food at school. This year the Organization also added the Youthbuild program in Salem, MA to the summer lunch program. The Organization completed a successful pilot of our culinary training program for clients in partnership with North Shore Community College. The Organization has increased a physical presence in Salem, MA by adding four mobile markets a month at Salem State University and North Shore CDC's Espacio in partnership with the two organizations, the City of Salem and The Salem Pantry. Renovations were made to the kitchen, allowing the Organization to create a revenue stream by renting out the commercial kitchen when not in use by other programming. This revenue will largely impact the fiscal year ended June 30, 2020 and future fiscal years.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

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:

**Financial Statement Presentation**

The Organization reports information regarding its financial position and activities according on two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

The Organization's unspent contributions are reported in net assets with donor contributions if the donor limited their use, as are promised contributions that are not yet due. Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as net assets with donor restrictions if the donor has restricted the use of the property or equipment to a particular program. These restrictions expire when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restrictions is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. The Organization has Net Assets with Donor Restrictions of \$273,582 as of June 30, 2019.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**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, 2019, management has determined any allowance would be immaterial.

Except for 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 \$14,765 in the name of the tenants and the Organization 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.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**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, 2019, management has determined any allowance would be immaterial.

**Property and Equipment**

Acquisitions of property and equipment in excess of \$2,500 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.

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

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

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

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, 2019.

**Income Taxes**

The Organizations qualify as agencies formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore are not subject to income tax. The Organizations are not private foundations under Section 509(a)(J). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2019, there was no liability for tax on unrelated business income.

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

For the year ended June 30, 2019, 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 2019 are subject to examination by the Internal Revenue Service.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**Revenue Recognition**

The Organization 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 with and without Donor Restrictions**

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets with donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**Revenue Recognition (continued)**

**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 \$229,778.

**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.

**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.

Substantially all of the Organizations' revenue are derived from its activities in Massachusetts. Excluding in-kind donations, the Organization derived approximately 59% of its total revenue from state governmental agencies, 21% from foundations and individual donors, 7% from special events, 7% from rental activities and 5% from city and local grants during the year ended June 30, 2019. All revenue is recorded at the estimated net realizable amounts.

**Compensated Absences**

Employees accrue vacation and sick time based on length of service and may be permitted to carry over a maximum of 40 hours to the succeeding year. As of June 30, 2019, estimated liabilities for vacation time included in accrued expenses was \$38,281.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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

**Summarized Financial Information for 2018**

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, 2018, from which the summarized information was derived.

**NOTE 2 – CONCENTRATIONS OF CREDIT RISK**

The Organizations maintain their cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Organization has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances as of June 30, 2019.

**NOTE 3 – EMPLOYEE BENEFITS**

**Defined Contribution Plan**

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

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**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 \$16,670 for the year ended June 30, 2019.

**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, 2019:

State grants	\$ 204,950
Contributions	176,616
Rental and other	3,099
Total	<u>\$ 384,665</u>

**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, 2019. The line is secured by the Organization's general business assets. The balance due as of June 30, 2019 was \$75,360.

The Organization has a line of credit of \$125,000 with North Shore Bank with interest at 4.5% as of June 30, 2019. The line is secured by the Organization's general business assets. The balance as of June 30, 2019 was \$124,000.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 5 – DEBT – Continued**

**Mortgage Notes Payable – Amortizing**

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2019	Original Amount	Monthly	Amort.	Interest	Maturity
				Install- ments	Years		
East Boston Savings Bank	25 Holten St.	\$269,165	\$325,000	\$1,792	25	5.25%	May, 2037
People United Bank	29 Holten St.	158,885	\$230,000	\$1,232	30	4.75%	August, 2034
People United Bank	12 Fulton St.	64,934	\$94,000	\$503	30	4.75%	August, 2034
People United Bank	6 Lowe St.	107,803	\$156,000	\$836	30	4.75%	August, 2034
People United Bank	6 Lowe St.	870	\$21,062	\$88	20	N/A	August, 2020
People United Bank	41 Northend St.	102,141	\$148,000	\$792	30	4.75%	August, 2034
North Shore Bank	40 Washington St.	90,993	\$132,000	\$701	30	4.90%	December, 2022
North Shore Bank	42 Washington St.	224,537	\$400,000	\$2,770	30	5.50%	December, 2027
People United Bank	84R Central St.	108,624	\$157,036	\$860	30	5.00%	October, 2034
Eastern Bank	71 Wallis St.	208,594	\$221,768	\$1,354	30	4.50%	February, 2038
			<u>\$1,336,546</u>				

**Mortgage Notes Payable – Forgivable or Deferred**

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2019	Original Amount	Amort.			Maturity
				Period	Interest	Years	
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		<u>\$2,933,165</u>					

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**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:

2020	\$ 70,495
2021	73,038
2022	76,542
2023	80,253
2024	84,150
Thereafter	<u>952,068</u>
Total	<u>\$ 1,336,546</u>

**NOTE 6 – DONATED GOODS AND SERVICES**

The Organization does not recognize any support, revenue or expense from goods and services contributed by donors or volunteers, unless 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, 2019 totaled \$5,311.

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 \$1.73 per pound, determined by Feeding America which results in a value of \$2,548,426 including amounts from USDA of \$157,279.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**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 2018. Total rental expense for the year ended June 30, 2019 was \$151,437.

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, 2022.

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2019 are as follows:

2020	\$52,856
2021	5,116
2022	2,815
Total	<u>\$60,787</u>

**NOTE 8 – COMMITMENTS AND CONTINGENCIES**

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

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8 – COMMITMENTS AND CONTINGENCIES – Continued**

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

**Commonwealth of Massachusetts:**

Department of Housing and Community Development  
Department of Public Health

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

**NOTE 9 – CHANGE IN ACCOUNTING PRINCIPLE**

On August 18, 2016, the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958)—Presentation of Financial Statements of Not-for-Profit Entities. The Organization has adjusted the presentation of its financial statements, accordingly, applying the changes retrospectively to the comparative period presented. The new standards change the following aspects of the Organization's financial statements:

- The unrestricted net asset class has been renamed *net assets without donor restrictions*.
- The temporary net asset class has been renamed *net assets with donor restrictions*.
- The financial statements include a new disclosure about liquidity and availability of resources.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 10 – NET ASSETS WITH DONOR RESTRICTIONS**

Net asset with donor restrictions are restricted for the following purpose or periods as of June 30, 2019:

Haven from Hunger renovation	\$ 179,800
Children's enrichment	46,000
Playground	15,000
Box truck	24,000
Shelter cameras	5,032
Food programs	3,750
Total	<u>\$ 273,582</u>

**NOTE 11 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The Organization has \$610,788 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$226,124, accounts receivable of \$208,048, and contributions receivable of \$176,616. Financial assets of \$298,582 are subject to donor restrictions that make them unavailable for general expenditure, leaving \$312,206 available for general expenditure within one year of the statement of financial position date. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**NOTE 12 – 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.

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**NOTES TO COMBINED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 13 – 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, 2019.

**NOTE 14 – SUBSEQUENT EVENTS**

The Organization has performed an evaluation of subsequent events through October 21, 2019, 2019 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, 2019 that required recognition or disclosure in these combined financial statements.

**NOTE 15 – NOT-FOR-PROFIT PROVIDER SURPLUS REVENUE RETENTION**

The Commonwealth of Massachusetts, Operational Services Division (OSD), has established a Not-for-Profit Provider Surplus Revenue Retention Policy (Retained Surplus) in 808 CMR 1.19(3).

On November 4, 2016, effective for the 2016 fiscal year, OSD issued a Notice of Amendment Regulation and in accordance with the amended policy, the Organization 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 Organization'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.

**PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited**

UFR Program Number: 1	Program Name: Inn Between	Description: Homeless Family Shelter	Catalog of Federal Domestic Assistance #: http://www.ed.gov/default.htm	FY END: 6/30/2019	FEIN: 222540856																																																																														
*Program Type: 25	Program Address: 25 Julian Street (Number/Street)	Peabody (City)	MA (State)	# Weeks operated during audit period (e.g., 52): 52	B # operating hours/week (e.g., 40): 40																																																																														
<p><b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.</p> <p><b>Revenue Type codes:</b> 21 = SPED; 22 = HCFA/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-reimbursable Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>																																																																																			
OS	STAFFING # hours/yr = 1.00 FTE: 2080	Salary/Wage FTE	10.03	Actual 402,240	Planned % Var																																																																														
1R Contrib. Gifts, Leg. Bequests, Spec. Ev.	6,474 1S Program Director (UFR Title 102)	0.76																																																																																	
2R Gov-In-Kind/Capital Budget	3S Ass't. Program Director (UFR Title 103)																																																																																		
3R Private In-Kind	197																																																																																		
4R Total Contribution and In-Kind	6,671 4S Supervising Professional (UFR Title 104)																																																																																		
5R Mass. Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)																																																																																		
6R Other Grant (exclud. Fed.Direct)	6S Physician Ass't. (UFR Title 106)																																																																																		
7R Total Grants	7S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)																																																																																		
8R Dept. of Mental Health (DMH)	8S R.P.N. (UFR Title 108)																																																																																		
9R Dept. of Developmental Services (DDSDMVR)	9S L.P.N. (UFR Title 109)																																																																																		
10R Dept. of Public Health (DPH)	10S Pharmacist (UFR Title 110)																																																																																		
11R Dept. of Children and Families (DCD/DS)	11S Occupational Therapist (UFR Title 111)																																																																																		
12R Dept. of Transitional Assist (DTA/WEL)	12S Physical Therapist (UFR Title 112)																																																																																		
13R Dep't. of Youth Services (DYS)	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)																																																																																		
14R Health Care Fin & Policy (HCFS/UCP)	14S Dietician / Nutritionist (UFR Title 114)																																																																																		
15R Health Care Fin & Policy (HCFS/UCP)	15S Spec. Education Teacher (UFR Title 115)																																																																																		
16R MA. Comm. For the Blind (MCB)	16S Teacher (UFR Title 116)																																																																																		
17R MA. Comm. for Deaf & H.H (MCD)	17S Day Care Director (UFR Title 117)																																																																																		
18R MA. Rehabilitation Commission (MRC)	18S Day Care Lead Teacher (UFR Title 118)																																																																																		
19R MA. Off. for Refugees & Immigr.(ORI)	19S Day Care Teacher (UFR Title 119)																																																																																		
20R Dept. of Early Educ. & Care (EEC)-Contract	20S Day Care Ass't. Teacher / Aide (UFR Title 120)																																																																																		
21R Dept. of Early Educ. & Care (EEC)-Contract	21S Psychologist - Doctorate (UFR Title 122)																																																																																		
22R Dept. of Correction (DOC)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)																																																																																		
23R Dept. of Elementary & Secondary Educ. (DOE)	23S Social Worker - L.C.S.W., L.S.W. (UFR Title 124)																																																																																		
24R Parole Board (PAR)	24S Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)																																																																																		
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26R Ex. Off. of Elder Affairs (ELD)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)																																																																																		
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28R Other Mass. State Agency POS	28S Counselor (UFR Title 130)																																																																																		
29R Mass. State Agency Non - POS	29S Case Worker - Manager - Masters (UFR Title 131)																																																																																		
30R Mass. Local Govt/Qust-Govt. Entities	30S Case Worker - Manager (UFR Title 132)	3.00	131,249																																																																																
31R Non-Mass. State/Local Government	31S Direct Care / Prog. Staff Superv. (UFR Title 133)																																																																																		
32R Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff III (UFR Title 134)																																																																																		
33R Medicaid - Direct Payments	33S Direct Care / Prog. Staff II (UFR Title 135)	0.26	13,332																																																																																
34R Medicaid - MBHP Subcontract	33S Prog. Secretarial / Clerical Staff (UFR Title 137)	4.33	111,791																																																																																
35R Med Care	36S Maintenance, House/Groundkeeping, Cook 138	0.92	24,794																																																																																
37R Mass. Govt. Client Stipends	37S Direct Care / Driver Staff / Office Staff (UFR Title 138)																																																																																		
38R Client Resources	38S Direct Care Overtime, Shift Differential and Relief																																																																																		
39R Other sponsor/client offse	39S Total Direct Program Staff = 1E	10.03	402,240																																																																																
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41R Commercial Activities																																																																																			
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53R Comm. Of MA Surplus Rev. Retention Share																																																																																			
<p><b>SUBCONTRACTED DIRECT CARE EXPENSE DETAIL</b></p> <table border="1"> <thead> <tr> <th>Subcontractor Name</th> <th>Dept</th> <th>Contract ID -11 Characters</th> <th>MARS Code</th> <th colspan="2">NON-REIMBURSABLE EXPENSE DETAIL</th> </tr> </thead> <tbody> <tr> <td>1SDC</td> <td>1C OCD</td> <td>X</td> <td>2906</td> <td>1N Direct Employee Compensation &amp; Related Exp.</td> <td></td> </tr> <tr> <td>2SDC</td> <td>2C</td> <td>X</td> <td></td> <td>2N Direct Occupancy</td> <td></td> </tr> <tr> <td>3SDC</td> <td>3C</td> <td>X</td> <td></td> <td>3N Direct Other Program/Operating</td> <td></td> </tr> <tr> <td>4SDC</td> <td>4C</td> <td>X</td> <td></td> <td>4N Direct Subcontract Expense</td> <td></td> </tr> <tr> <td>5SDC</td> <td>5C</td> <td>X</td> <td></td> <td>5N Direct Adminstrative Expense</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>6N Direct Other Expense</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>7N Direct Depreciation</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>8N Total Direct Non-Reimbursable (Title to 54E)</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>9N Total Direct and Allocated Fed Non-Reimbursable Expense</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>10N Eligible Non-Reimbursable Exp. Revenue Offsets</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>11N Capital Budget Revenue Adjustment</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>12N Excess of Non-Reimbursable Expense Over Offsets (6,673)</td> <td></td> </tr> </tbody> </table>						Subcontractor Name	Dept	Contract ID -11 Characters	MARS Code	NON-REIMBURSABLE EXPENSE DETAIL		1SDC	1C OCD	X	2906	1N Direct Employee Compensation & Related Exp.		2SDC	2C	X		2N Direct Occupancy		3SDC	3C	X		3N Direct Other Program/Operating		4SDC	4C	X		4N Direct Subcontract Expense		5SDC	5C	X		5N Direct Adminstrative Expense						6N Direct Other Expense						7N Direct Depreciation						8N Total Direct Non-Reimbursable (Title to 54E)						9N Total Direct and Allocated Fed Non-Reimbursable Expense						10N Eligible Non-Reimbursable Exp. Revenue Offsets						11N Capital Budget Revenue Adjustment						12N Excess of Non-Reimbursable Expense Over Offsets (6,673)	
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<p><b>PREPARER COMMENTS:</b></p>																																																																																			

## ORGANIZATION: Citizens Inn, Inc.

## PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

UFR Program Number:	2	Program Name:	The Inn Transition	Description:	Sober Living Transitional	FY END:	6/30/2019	FEIN:	222540856
*Program Type:	25	Program Address:	42 Washington Street (Number/Street)	Peabody (City)	MA (State) (Zipcode)			Catalog of Federal Domestic Assistance #:	93.959
<b>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.</b>									
<b>*Program Type codes: 21 = SPED; 22 = HCFS/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 27 = Cost Reimbursement; NA = Not Applicable</b>									
REVENUE		OS STAFFING	Total hours/salary = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	17,710	1S Program Director (UFR Title 102)	0.24	14,983	1E Total Direct Program Staff = 395	3.11	139,510		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer				
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	17,710	4S Supervising Professional (UFR Title 104)			4E Accounting/Clerical Support				
5R Mass. Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Gardening				
6R Other Grant (exclud. Fed./Direct)		6S Physician Ass't. (UFR Title 106)			6E Total Admin Employee				
7R Total Grants		7S N. Midwife, N.P., Psych N.A., R.N., MA (Title 107)			7E Commercial products & Svcs/Mktng				
8R Dept. of Mental Health (DMH)		8S R.N., Non Masters, (UFR Title 108)			8E Total FTE/Salary/Wages	3.11	144,500		
9R Dept. of Public Health Services (DDSS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150				
10R Dep't. of Public Health (DPH)	481,401	10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151				
11R Dept.of Children and Families (DCF/DSSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)		12S Speech / Lang. Pathol., Audiologist (UFR Title 113)			12E Total Employee Compensation & Rel. Exp.				
13R Dept. of Youth Services (DYS)		14S Dietician / Nutritionist (UFR Title 114)			13E Facility and Prog. Equip. Expenses 301,390				
14R Health Care Fin & Policy (HCFC)-Contract		14S Teacher (UFR Title 115)			14E Facility Operation/Maint./Furn.390				
15R Health Care Fin & Policy (HCFC)-UCP		15S Teacher (UFR Title 116)			15E Facility General Liability Insurance 390				
16R MA. Comm. For the Blind (MCB)		17S Day Care Director (UFR Title 117)			16E Total Occupancy				
17R MA. Comm. for Deaf & HH (MCD)		18S Day Care Lead Teacher (UFR Title 118)			17E Total Occupancy				
18R MA. Rehabilitation Commission (MRC)		18S Day Care Teacher (UFR Title 119)			18E Direct Care Consultant 201				
19R MA. Off for Refugees & Immigr.(ORI)		20S Day Care Ass't. Teacher / Aide (UFR Title 120)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		21S Psychologist - Doctorate (UFR Title 122)			20E Clients and Caregivers Reimb./Slipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		22S Clinician (Formerly Psych. Masters)(UFR Title 123)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		24S Social Worker - L.C.S.W. - L.S.W. (UFR Title 125 & 126)			23E Staff Mileage / Travel 205				
24R Parole Board (PAR)		25S Licensed Counselor (UFR Title 127)			24E Meals 207				
25R Veteran's Services (VET)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDO)		28S Counsor (UFR Title 130)			27E Vehicle Depreciation 208				
28R POS Subcontract		29S Case Worker / Manager -Masters (UFR Title 131)			28E Venical Medical/Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		30S Case Worker / Manager (UFR Title 132)			29E Client Personal Allowances 211				
30R Mass. State Agency Non - POS		31S Direct Care /Prog. Staff I (UFR Title 133)			30E Provision Material Goods/Svs/Benefits 212				
31R Mass. Local Govt/Quasi-Gov. Entities		32S Direct Care /Prog. Staff II (UFR Title 134)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		33S Direct Care /Prog. Staff III (UFR Title 135)			32E Other Commercial Prod. & Svcs. 214				
33R Direct Federal Grants/Contracts	1,397	34S Direct Care /Prog. Staff I (UFR Title 136)			33E Program Supplies & Materials 215				
34R Medicaid - Direct Payment		35S Direct Care /Prog. Staff II (UFR Title 137)			34E Non Charitable Expenses 215				
35R Medicaid - MBHP Subcontract		36S Maintenancce, House/Groundkeeping, Cook 138			35E Other Expense 216				
36R Medicare		37S Direct Care / Driver Staff (UFR Title 138)			36E Total Other Program Expense				
37R Mass. Govt. Client Stipends		38S Direct Care Overtime, Shift Differential and Relief			37E Direct Professional Fees & Other Admin. Exp. 410				
38R Client Resources		39S Total Direct Program Staff = 1E			38E Leased Office/Program Office Equip.410,390				
39R Mass. spn.Client SF/3rd Pty offsests		40S Enter defined unit of service: Families			39F Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsests	1,805	41S Enter total unit capacity:			40G Program Support 216				
41R Private Client Fees (excluding 3rd Pty)		42S Publicly sponsored clients:			40H Professional Insurance 410				
42R Private Client 3rd Pty/other offsests		43S Privately sponsored clients:			40I Working Capital Interest 410				
43R Total Assistance and Fees	40,613	44S Free Care clients:			40J Admin (M&G) Reporting Center Allocation				
44R Federated Fundraising		45S Total Revenue = 57E			40K Total Reimbursable Expense				
45R Commercial Activities		46S Internet filing system			40L Direct State/Federal Non-Reimbursable Expense				
46R Non-Charitable Revenue		47R Investment Revenue			40M Allocation of State/Fed Non-Reimbursable Expense				
47R Other Revenue		48R Other Revenue			40N Direct Depreciation				
48R Allocated Admin (M&G) Revenue		49R Released Net Assets-Equipment			40P Total REVENUE = 53R				
49R Released Net Assets-Program		50R Total Revenue = 57E			40Q OPERATING RESULTS				
50R Released Net Assets-Time		51R Comm. of MA Surplus Rev. Retention Share			40R Preliminary Calculation of Cost Reimb. Excess Rev. *				
52R Released Net Assets-Equipment		53R Total Revenue = 57E			40S Description				
53R Total Revenue = 57E					(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

UFR Program Number:	3	Program Name:	Inn Homes	Description:	Housing Services	FY END:	6/30/2019	FEIN:	222540856	
*Program Type:	NA	Program Address:	40 Washington Street (Number/Street)	Peabody	MA (State) (Zipcode)					
*Program Type codes: 21 = SFED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 27= Cost Reimbursement; NA= Not Applicable				# Weeks operated during audit period (e.g. 52):	52.00	# operating hours/week (e.g. 40):	40.00			
*REVENUE										
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		OS STAFFING	Total hours/salary = 1.00 FTE: 2080	FTE	Salary/Wage	EXPISE - ACTUAL/PLANNED				
2R Gov. In-Kind/Capital Budget		1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 395				
3R Private In-Kind		2S Program Function Manager (UFR Title 101)				2E Chief Executive Officer				
4R Total Contribution and In-Kind		3S Admin. Program Director (UFR Title 103)				3E Chief Financial Officer				
5R Mass. Gov. Grant		4S Supervising Professional (UFR Title 104)				4E Accounting/Clerical Support				
6R Other Grant (exclud. Fed. Direct)		5S Physician & Psychiatrist (UFR Title 105 & 121)				5E Admin Maint/House-Groundkeeping				
7R Total Grants		6S Physician Ass. (UFR Title 106)				6E Total Admin Employee				
8R Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)				7E Commmercial products & Svcs/Mkting				
9R Dept. of Public Health Services (DDSS/DMR)		8S R.N., Non Masters (UFR Title 108)				8E Total FEISalary/Wages				
10R Dep. of Public Health (DPH)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150				
11R Dept. of Children and Families (DCF/DSSS)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151				
12R Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments				
13R Dept. of Youth Services (DYS)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.				
14R Health Care Fin. & Policy (HCF)-Contract		13S Speech / Lang. Pathol. Audiologist (UFR Title 113)				13E Facility and Prog. Equip. Expenses 301,390				
15R Health Care Fin. & Policy (HCF)-UCP		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301				
16R MA. Comm. For the Blind (MCB)		15S Teacher (UFR Title 115)				15E Facility Operation/Maint./Furn.390				
17R MA. Comm. for Deaf & HH (MCD)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390				
18R Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117)				17E Total Occupancy				
19R MA. Off. for Refugees & Immigr. (ORI)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201				
20R Dept. of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202				
21R Dept. of Early Educ. & Care (EEC)-Voucher		20S Day Care Ass. Teacher / Aide (UFR Title 120)				20E Clients and Caregivers Reimb./Slippends 203				
22R Dept. of Correction (DOC)		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206				
23R Dept. of Elementary & Secondary Educ. (DOE)		22S Clinician (Formerly Psych. Masters) (UFR Title 123)				22E Staff Training 204				
24R Parole Board (PAR)		23S Social Worker - L.I.C.S.W. (UFR Title 124)				23E Staff Mileage / Travel 205				
25R Veteran's Services (VET)		24S Social Worker - L.C.S.W. - L.S.W (UFR Title 125 & 126)				24E Meals 207				
26R Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208				
27R Div. of Housing & Community Develop(OCCD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				26E Vehicle Expenses 208				
28R POS Subcontract		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				27E Vehicle Depreciation 208				
29R Other Mass. State Agency POS		28S Case Worker / Manager -Masters (UFR Title 131)				28E Client Medical/Medicine/Pharmacy 209				
30R Mass. State Agency Non - POS		29S Case Worker / Manager (UFR Title 132)				29E Client Personal Allowances 211				
31R Mass. Local Govt/Quasi-Gov. Entities		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs/Benefits 212				
32R Non-Mass. State/Local Government		31S Direct Care /Prog. Staff Superv. (UFR Title 133)				31E Direct Client Wages 214				
33R Direct Federal Grants/Contracts		32S Direct Care / Prog. Staff III (UFR Title 134)				32E Other Commercial Prod. & Svcs. 214				
34R Medicaid - Direct Payment Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)				33E Program Supplies & Materials 215				
35R Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFR Title 136)				34E Non Charitable Expenses				
36R Medicare		35S Prog. Secretarial / Clerical Staff (UFR Title 137)				35E Other Expense				
37R Mass. Govt. Client Stipends		36S Maintenance, House/Groundkeeping, Cook 138				36E Total Other Program Expense				
38R Client Resources		37S Direct Care / Driver Staff (UFR Title 138)				38E Direct Care Overtime, Shift Differential and Relief				
39R Mass. spon.Client SF/3rd Pty offsets		38S Direct Care Overtime, Shift Differential and Relief				39E Leased Office/Program Office/Equip.410,390				
40R Other Publicly sponsored client offsets		40R Other Publicly sponsored client offsets				40F Office Equipment Depreciation 410				
41R Private Client Fees (excluding 3rd Pty)		41R Private Client Fees (excluding 3rd Pty)				41G Program Support 216				
42R Private Client 3rd Pty/other offsets		42R Private Client 3rd Pty/other offsets				41H Professional Insurance 410				
43R Total Assistance & Fees		43R Total Assistance & Fees				41J Working Capital Interest 410				
44R Federated Fundraising		44R Federated Fundraising				41L Total Direct & Administrative Expense				
45R Commercial Activities		45R Commercial Activities				41N Admin (M&G) Reporting Center Allocation				
46R Non-Charitable Revenue		46R Non-Charitable Revenue				41O Total Reimbursable Expense				
47R Investment Revenue		47R Investment Revenue				41P Direct State/Federal Non-Reimbursable Expense				
48R Other Revenue		48R Other Revenue				41Q Allocation of State/Fed Non-Reimbursable Expense				
49R Allocated Admin (M&G) Revenue		49R Allocated Admin (M&G) Revenue				41R Total EXPENSE				
50R Released Net Assets-Equipment		50R Released Net Assets-Equipment				42E OPERATING REVENUE = 53R				
52R Released Net Assets-Time		52R Released Net Assets-Time				42F OPERATING EXPENSES				
53R Total Revenue = 57E		53R Total Revenue = 57E				42G Preliminary Calculation of Cost Reimb. Excess Rev. *				
						Description				
NON-REIMBURSABLE EXPENSE DETAIL										
Subcontractor Name FEN Expense Amt.										
1SDC		2C				1N Direct Employee Compensation & Related Exp.				
2SDC		3C				2N Direct Occupancy				
3SDC		4C				3N Direct Other Program/Operating				
4SDC		5C				4N Direct Subcontract Expense				
5SDC						5N Direct Adminstrative Expense				
						6N Direct Other Expenses				
						7N Direct Depreciation				
						8N Total Direct Non-Reimbursable (Title 54E)				
						9N Total Direct and Allocated Non-Rimb. (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

UFR Program Number:	4	Program Name:	Housing Search and Stabilization	Description:	Stabilization/Housing Worker	FY END: 6/30/2019	FEIN: 222540856
*Program Type:	27	Program Address:	40 Washington Street (Number/Street)	Peabody (City)	MA (State) (Zipcode)	# Weeks operated during audit period (e.g. 52):	B 52.00
*Program Type codes: 21 = SPED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 27 = Cost Reimbursement; NA = Not Applicable						# operating hours/week (e.g. 40):	40.00
REVENUE		OS STAFFING	Total hours/yr = 1,00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	2S Program Function Manager (UFR Title 101)	103	1E Total Direct Program Staff = 395	Actual	% Var
2R Gov. In-Kind/Capital Budget		3R Ass. Program Director (UFR Title 103)	4S Supervising Professional (UFR Title 104)		2E Chief Executive Officer	Planned	%
3R Private In-Kind		5S Physician & Psychiatrist (UFR Title 105 & 121)	6S Physician Ass't. (UFR Title 106)		3E Chief Financial Officer		
4R Total Contribution and In-Kind		7S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)	8S N. Non Masters, (UFR Title 108)		4E Accounting/Clerical Support		
5R Mass. Gov. Grant		9S L.P.N. (UFR Title 109)	10S Pharmacist (UFR Title 110)		5E Admin Maint/House-Groundkeeping		
6R Other Grant (exclud. Fed/Direct)		11S Occupational Therapist (UFR Title 111)	12S Physical / Lang. Pathol., Audiologist (UFR Title 113)		6E Total Admin Employee		
7R Total Grants		13S Speech / Lang. Pathol., Nutritionist (UFR Title 114)	14S Dietician / Nutritionist (UFR Title 115)		7E Commercial products & Svcs/Mktng		
8R Dept. of Mental Health (DMH)		15S Spec. Educ & Policy (HCFP-UCP)	16S Teacher (UFR Title 116)		8E Total FE/Salary/Wages		
9R Dept. of Public Health (DPH)		17S Day Care Director (UFR Title 117)	18S Day Care Lead Teacher (UFR Title 118)		9E Payroll Taxes 150		
10R Dept. of Children and Families (DCF/DSSS)		19S Day Care Teacher (UFR Title 119)	20S Day Care Ass't. Teacher / Aide (UFR Title 120)		10E Fringe Benefits 151		
11R Dept. of Transitional Assist (DTA/WEL)		21S Psychologist - Doctorate (UFR Title 122)	22S Clinician-(formerly Psych. Masters)(UFR Title 123)		11E Accrual Adjustments		
13R Dept. of Youth Services (DYS)		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)		12E Total Employee Compensation & Rel. Exp.		
14R Health Care Fin & Policy (HCF)-Contract		25S Licensed Counselor (UFR Title 127)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)		13E Facility and Prog. Equip. Expenses 301-390		
15R Health Care Fin & Policy (HCFP-UCP		27S Direct Care Overtime, Shift Differential and Relief	28S Cert. Alch. & Drug Abuse Counselor (UFR Title 129)		14E Facility Operation/Maint./Furn.390		
16R MA. Comm. For the Blind (MCB)		29S Case Worker / Manager -Masters (UFR Title 131)	30S Case Worker / Manager (UFR Title 132)		15E Facility General Liability Insurance 390		
17R MA. Comm. for Deaf & HH (MCD)		31S Direct Care / Prog. Staff Superv. (UFR Title 133)	32S Direct Care / Prog. Staff III (UFR Title 134)		16E Temporary Help 202		
18R Rehabilitation Commission (MRC)		33S Direct Care / Prog. Staff II (UFR Title 135)	34S Direct Care / Prog. Staff I (UFR Title 136)		17E Total Occupancy		
19R MA. Off for Refugees & Immigr.(ORI)		35S Secreterial / Clerical Staff (UFR Title 137)	36S Maintenance, House/Groundkeeping, Cook 138		18E Direct Care Consultant 201		
20R Dept. of Early Educ. & Care (EEC)-Contract		37S Direct Care / Driver Staff (UFR Title 138)	38S Direct Care Overtime, Shift Differential and Relief		19E Temporary Help 202		
21R Dept. of Early Educ. & Care (EEC)-Voucher		39S Total Direct Program Staff = 1E	XXXXXX		20E Clients and Caregivers Reimb./Slipends 203		
22R Dept. of Correction (DOC)			103		21E Subcontracted Direct Care 206		
23R Dept. of Elementary & Secondary Educ. (DOE)					22E Staff Training 204		
24R Parole Board (PAR)					23E Staff Mileage / Travel 205		
25R Veteran's Services (VET)					24E Meals 207		
26R Ex. Off. of Elder Affairs (ELD)					25E Client Transportation 208		
27R Div. of Housing & Community Develop(OCCD)					26E Vehicle Expenses 208		
28R POS Subcontract					27E Vehicle Depreciation 208		
29R Other Mass. State Agency POS					28E Incident Medical/Medicine/Pharmacy 209		
30R Mass. State Agency Non - POS					29E Client Personal Allowances 211		
31R Mass. Local Govt/Quasi-Gov. Entities					30E Provision Material Goods/Svs/Benefits 212		
32R Non-Mass. State/Local Government					31E Direct Client Wages 214		
33R Direct Federal Grants/Contracts					32E Other Commercial Prod. & Svcs. 214		
34R Medicaid - Direct Payment Contracts					33E Program Supplies & Materials 215		
35R Medicaid - MBHP Subcontract					34E Non Charitable Expenses		
36R Medicare					35E Other Expense		
37R Mass. Govt. Client Stipends					36E Total Other Program Expense		
38R Client Resources					37S Direct Office/Program Office Equip 410,390		
39R Mass. spn.Client SF/3rd Pty offsets					38E Leased Office/Program Office Equip 410,390		
40R Other Publicly sponsored client offsets					39E Preliminary Calculation of Cost Reimb. Excess Rev. *		
41R Private Client Fees (excluding 3rd Pty)					40E Office Equipment Depreciation 410		
42R Private Client 3rd Pty/other offsets					41E Program Support 216		
43R Total Assistance and Fees					42E Professional Insurance 410		
44R Federated Fundraising					43E Working Capital Interest 410		
45R Commercial Activities					44E Admin (M&G) Reporting Center Allocation		
46R Non-Charitable Revenue					45E Total Reimbursable Expense		
47R Investment Revenue					46E Direct State/Federal Non-Reimbursable Expense		
48R Other Revenue					47E Allocation of State/Fed Non-Reimbursable Expense		
49R Allocated Admin (M&G) Revenue					48E Total EXPENSE		
50R Released Net Assets-Equipment					49E OPERATING = 53R		
51R Released Net Assets-Program					50E PRELIMINARY CALCULATION OF COST REIMBURSEMENT		
52R Released Net Assets-Time					51F Direct Admin/Expenses		
53R Total Revenue = 57E					52G Admin (M&G) Reporting Center Allocation		
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL					53H Total Reimbursable Expense		
Subcontractor Name		Dept	Contract ID-11 Characters	Clients	54E Direct Employee Compensation & Related Exp.		
			MMARS Code		55F Direct Occupancy		
			WELC0592HST	2922	56N Direct Other Program/Operating		
					57E Direct Subcontract Expense		
					58F Direct Admin/Expenses		
					59N Direct Other Expenses		
					60E Direct Depreciation		
					61N Total Direct Non-Reimbursable (Title to 54E)		
					62O Total Direct and Allocated Non-Rimb. (54E-55E)		
					63P Eligible Non-Reimbursable Exp. Revenue Offsets		
					64Q Capital Budget Revenue Adjustment		
					65R Excess of Non-Reimbursable Expenses Over Offsets		
					66S Excess of Non-Reimbursable Expenses 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: 6/30/2019	FEIN: 222540856
UFR Program Number:	8	Program Name:	Career Link	Description:	Career Link
*Program Type:	NA	Program Address:	81 Main Street (Number/Street)	Peabody	MA (Zipcode)
*Program Type codes: 21 = SPED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 27 = Cost Reimbursement; NA = Not Applicable		# Weeks operated during audit period (e.g. 52):		52.00	
EXPENSE - ACTUAL/PLANNED		# operating hours/week (e.g. 40):		40.00	
FTE		Actual		Planned	
% Var		% Var		% Var	
1E Total Direct Program Staff = 395					
2E Chief Executive Officer					
3E Chief Financial Officer					
4E Accounting/Clerical Support					
5E Admin Maint/House-Groundkeeping					
6E Total Admin Employee					
7E Commercial products & Svcs/Mktng					
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					
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./Slipends 203					
21E Subcontracted Direct Care 206					
22E Staff Training 204					
23E Staff Mileage / Travel 205					
24E Meals 207					
25E Client Transportation 208					
26E Vehicle Expenses 208					
27E Vehicle Depreciation 208					
28E Vehicle Medical/Medicine/Pharmacy 209					
29E Client Personal Allowances 211					
30E Provision Material Goods/Svs/Benefits 212					
31E Direct Client Wages 214					
32E Other Commercial Prod. & Svcs 214					
33E Program Supplies & Materials 215					
34E Non Charitable Expenses					
35E Other Expense					
36E Total Other Program Expense					
37E Direct Care Overtime, Shift Differential and Relief					
38E Client Resources					
39R Mass. spon. Client SF/3rd Pty offsets					
40R Other Publicly sponsored client offsets					
41R Private Client Fees (excluding 3rd Party)					
42R Private Client 3rd Pty/other offsets					
43R Total Assistance & Fees					
44R Released Net Assets-Equipment					
45R Released Net Assets-Time					
53R Total Revenue = 57E					
NON-REIMBURSABLE EXPENSE DETAIL					
Subcontractor Name		Contract ID-11 Characters		MMARS Code	
1SDC		2C		3N	
2SDC		3C		4N	
3SDC		4C		5N	
4SDC		5C		6N	
5SDC		6C		7N	
POS SUBCONTRACT INFORMATION					
State Dept		Payor Name		Payor's FEIN	
1PS		2PS		3PS	
MASSACHUSETTS CONTRACT INFORMATION					
Dept		Clients		# service units delivered	
1SS		Enter defined unit of service: Families		Undup #	
2SS		Enter total unit capacity:		Clients	
				Publicly sponsored clients:	
				Privately sponsored clients:	
				Free Care clients:	
				Total:	
58E OPERATING REVENUE = 53R					
CRE Preliminary Calculation of Cost Reimb. Excess Rev. *					
Description					
(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: 6/30/2019	FEIN: 222540856
UFR Program Number: 9	Program Name: Homework Program	Description: Children's Enrichment		Catalog of Federal Domestic Assistance #: <a href="http://www.fdoa.gov/default.htm">http://www.fdoa.gov/default.htm</a>	
*Program Type: 27	Program Address: 25 High Street (Number/Street)	Peabody (City)	MA (State) (Zipcode)	# Weeks operated during audit period (e.g. 52): 52.00	# operating hours/week (e.g. 40): 40.00
<p><b>Note to Readers:</b> This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.</p> <p><b>*Program Type codes:</b> 21 = SPED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>					
<b>EXPENSE - ACTUAL/PLANNED</b>					
OS STAFFING	Total Contribution and In-Kind	FTE	Salary/Wage	FTE Actual	% Var
1R Contrib. Gifts, Leg., Bequests, Spec. Ev.	4R Gov. In-Kind/Capital Budget	1S Program Director (UFR Title 102)	2S Program Function Manager (UFR Title 101)	0.01	797
2R Private In-Kind	5R Mass. Gov. Grant	3R Ass. Program Director (UFR Title 103)	4S Supervising Professional (UFR Title 104)		
6R Other Grant (exclud. Fed. Direct)	7R Total Grants	5S Physician & Psychiatrist (UFR Title 105 & 121)	6S Physician Ass't. (UFR Title 106)		
8R Dept. of Mental Health (DMH)	9R Dept. of Public Health (DPH)	75 N. Midwife, N.P., Psych N.A., R.N., MA (Title 107)	8S R.N. Non Masters (UFR Title 108)		
10R Dep't. of Developmental Services (DDSS/DMR)	11R Dep't. of Public Health (DPH)	9S L.P.N. (UFR Title 109)	10S Pharmacist (UFR Title 110)		
12R Dept. of Children and Families (DCF/DSFS)	13R Dept. of Transitional Assist (DTA/WEL)	11S Occupational Therapist (UFR Title 111)	12S Physical Therapy (UFR Title 112)		
14R Dept. of Youth Services (DYS)	15R Health Care Fin & Policy (HCFP-UCP)	13S Speech / Lang. Pathol. Audiologist (UFR Title 113)	14S Dietician / Nutritionist (UFR Title 114)		
16R MA. Comm. for the Blind (MCB)	17R MA. Comm. for Deaf & HH (MCD)	15S Teacher (UFR Title 116)	16S Teacher (UFR Title 117)		
18R Rehabilitation Commission (MRC)	19R MA. Off. for Refugees & Immigr. (ORI)	17S Day Care Director (UFR Title 117)	18S Day Care Lead Teacher (UFR Title 118)		
20R Dept. of Early Educ. & Care (EEC)-Contract	21R Dept. of Early Educ. & Care (EEC)-Voucher	18S Day Care Teacher (UFR Title 119)	20S Day Care Ass't. Teacher / Aide (UFR Title 120)		
22R Dept. of Correction (DOC)	23R Dept. of Elementary & Secondary Educ. (DOE)	21S Psychologist - Doctorate (UFR Title 122)	22S Clinician/formerly Psych. Masters (UFR Title 123)		
24R Parole Board (PAR)	25R Licensed Counselors (VET)	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)		
26R Ex. Off. of Elder Affairs (ELD)	27R Div. of Housing & Community Develop(OCCD)	25S Licensed Counselor (UFR Title 127)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)		
28R POS Subcontract	29R Other Mass. State Agency POS	27S Cert. Alch. & Drug Abuse Counselor (UFR Title 129)	28S Case Worker / Manager - Masters (UFR Title 131)		
30R Mass. State Agency Non - POS	31R Mass. Local Govt/Quasi-Gov. Entities	28S Case Worker / Manager (UFR Title 132)	30S Case Worker / Manager (UFR Title 132)		
32R Non-Mass. State/Local Government	33R Direct Federal Grants/Contracts	31S Direct Care / Prog. Staff Superv. (UFR Title 133)	31S Direct Care / Prog. Staff III (UFR Title 134)		
34R Medicaid - Direct Payment Contracts	34R Medicaid - MBHP Subcontract	32S Direct Care / Prog. Staff II (UFR Title 135)	33S Direct Care / Prog. Staff II (UFR Title 135)		
35R Medicare	36R Medicaid	34S Direct Care / Prog. Staff I (UFR Title 136)	34S Direct Care / Prog. Staff I (UFR Title 136)		
37R Mass. Govt. Client Stipends	38R Client Resources	35S Prog. Secretarial / Clerical Staff (UFR Title 137)	35S Prog. Secretarial / Clerical Staff (UFR Title 137)		
39R Mass. spn. Client SF/3rd Pty offsets	40R Other Publicly sponsored client offsets	36S Maintenance, House/Groundkeeping, Cook 138	36S Maintenance, House/Groundkeeping, Cook 138		
41R Private Client Fees (excluding 3rd Pty)	42R Private Client 3rd Pty/other offsets	37S Direct Care / Driver Staff (UFR Title 138)	37S Direct Care / Driver Staff (UFR Title 138)		
<b>Total Assistance &amp; Fees</b>		38S Direct Care Overtime, Shift Differential and Relief	38S Direct Care Overtime, Shift Differential and Relief		
44R Federated Fundraising	45R Commercial Activities	39S Total Direct Program Staff = 1E	39S Total Direct Program Staff = 1E		
46R Non-Charitable Revenue	47R Investment Revenue	40R Other Publicly sponsored client offsets	41R Private Client Fees (excluding 3rd Pty)		
48R Other Revenue	49R Allocated Admin (M&G) Revenue	42R Private Client 3rd Pty/other offsets	50R Released Net Assets-Equipment		
50R Released Net Assets-Program	51R Total Revenue = 57E	52R Released Net Assets-Time	53R Total Revenue = 57E		
<b>SUBCONTRACTED DIRECT CARE EXPENSE DETAIL</b>					
Subcontractor Name	Dept	Contract ID-11 Characters	MMARS Code		
1SDC	2C OCD	84001SHOMEW	CD	1N Direct Employee Compensation & Related Exp.	
2SDC	3C			2N Direct Occupancy	
3SDC	4C			3N Direct Other Program/Operating	
4SDC	5C			4N Direct Subcontract Expense	
5SDC	1PS			5N Direct Adminstrative Expense	
Comm. of MA Surplus Rev. Retention Share	2PS			6N Direct Other Expenses	
	3PS			7N Direct Depreciation	
<b>MASSACHUSETTS CONTRACT INFORMATION</b>					
Dept	POS SUBCONTRACT INFORMATION				
1SDC	State Dept	Payor Name	Payor's FEIN	(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.)	
2SDC					
3SDC					
4SDC					
5SDC					
<b>PREPARER COMMENTS:</b>					

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B -Unaudited				FY END: 6/30/2019	FEIN: 222540856
ORGANIZATION: Citizens Inn, Inc.	UFR Program Number: 10	Program Name: Haven from Hunger	Description: Food Pantry and Community Meals	Catalog of Federal Domestic Assistance #: 10-555	# operating hours/week (e.g. 52): 40.00
*Program Type: NA	Program Address: 71Walls Street (Number/Street)	Peabody (City)	MA (State) 01960 (Zipcode)	# Weeks operated during audit period (e.g. 52): 52.00	B
*Program Type codes: 21 = SPED; 22 = HCFA/PMedicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 27 = Cost Reimbusement; NA = Not Applicable	Catalog of Federal Domestic Assistance #: 10-555				
*REVENUE	OS STAFFING Total Contribution and In-Kind	1.00 FTE:	2080	FTE Salary/Wage	% EXPENSE - ACTUAL/PLANNED
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	122.117	1S Program Director (UFR Title 102)	1.00	51.929	1E Total Direct Program Staff = 395
2R Gov. In-Kind/Capital Budget	2,648,426	2S Program Function Manager (UFR Title 101)	1.00	51.141	2E Chief Executive Officer
3R Private In-Kind	2,670,543	3S Asst. Program Director (UFR Title 103)	1.00	51.141	3E Chief Financial Officer
4R Total Contribution and In-Kind	4S Supervising Professional (UFR Title 104)	4E Accounting/Clerical Support	2610	51.141	4E Admin/Maint/House-Gardening
5R Mass. Gov. Grant	5S Physician & Psychiatrist (UFR Title 105 & 121)	5E Admin Employee	13,744	51.141	5E Admin/Maint/House-Gardening
6R Other Grant (exclud. Fed./Direct)	6S Physician Ass't. (UFR Title 106)	6T Admin/Other	18,258	51.141	6E Commmercial products & Svcs/Mktng
7R Total Grants	7S N. Midwife, N.P., Psych N.N.A., R.N., MA (Title 107)	7U Commmercial products & Svcs/Mktng	3.53	51.141	8E Total FTE(Salary)/Wages
8R Dept. of Mental Health (DMH)	8S N. Non Masters, (UFR Title 108)	9R Payroll Taxes 150	3.53	51.141	9E Payroll Taxes 150
9R Dept. of Public Health (DPH)	9S L.P.N. (UFR Title 109)	10R Fringe Benefits 151	25.22	51.141	10E Fringe Benefits 151
10R Dept. of Children and Families (DCF/DSS)	10S Pharmacist (UFR Title 110)	11R Accrual Adjustments	27.848	51.141	11E Accrual Adjustments
11R Dept. of Transitional Assist (DTA/WEL)	11S Occupational Therapist (UFR Title 111)	12E Total Employee Compensation & Rel. Exp.	248,591	51.141	12E Total Employee Compensation & Rel. Exp.
13R Dept. of Youth Services (DYS)	12S Physical Therapist (UFR Title 112)	13E Facility and Prog. Equip. Expenses 301.390	11.826	51.141	13E Facility and Prog. Equip. Expenses 301.390
14R Health Care Fin & Policy (HCFA)-Contract	13S Speech / Lang. Pathol. Audiologist (UFR Title 113)	14E Facility & Prog. Equip. Depreciation 301	52,567	51.141	14E Facility & Prog. Equip. Depreciation 301
15R Health Care Fin & Policy (HCFA)-UCP	14S Dietician / Nutritionist (UFR Title 114)	15E Facility Operation/Maint/Furn.390	41,059	51.141	15E Facility Operation/Maint/Furn.390
16R MA. Comm. For the Blind (MCB)	15S Teacher (UFR Title 115)	16E Facility General Liability Insurance 390	6,513	51.141	16E Facility General Liability Insurance 390
17R MA. Comm. for Deaf & HH (MCD)	16S Teacher (UFR Title 116)	17E Total Occupancy	111,1965	51.141	17E Total Occupancy
18R Rehabilitation Commission (MRC)	17S Day Care Director (UFR Title 117)	18E Direct Care Consultant 201	80	51.141	18E Direct Care Consultant 201
19R MA. Off for Refugees & Immigr.(ORI)	18S Day Care Lead Teacher (UFR Title 118)	19E Temporary Help 202	60,491	51.141	19E Temporary Help 202
20R Dept. of Early Educ. & Care (EEC)-Contract	19S Day Care Teacher (UFR Title 119)	20E Clients and Caregivers Reimb./Slipends 203	20E Clients and Caregivers Reimb./Slipends 203	51.141	20E Clients and Caregivers Reimb./Slipends 203
21R Dept. of Early Educ. & Care (EEC)-Voucher	20S Day Care Ass't. Teacher / Aide (UFR Title 120)	21E Subcontracted Direct Care 206	224	51.141	21E Subcontracted Direct Care 206
22R Dept. of Correction (DOC)	21S Psychologist - Doctorate (UFR Title 122)	22E Staff Training 204	6	51.141	22E Staff Training 204
23R Dept. of Elementary & Secondary Educ. (DOE)	22S Clinician (Formerly Psych. Masters)(UFR Title 123)	23E Staff Mileage / Travel 205	30,887	51.141	23E Staff Mileage / Travel 205
24R Parole Board (PAR)	23S Social Worker - L.I.C.S.W. (UFR Title 124)	24E Meals 207	1	51.141	24E Meals 207
25R Veteran's Services (VET)	24S Social Worker - L.C.S.W. - L.S.W (UFR Title 125 & 126)	25E Client Transportation 208	14,023	51.141	25E Client Transportation 208
26R Ex. Off. of Elder Affairs (ELD)	26S Cert. Voc. Rehab. Counselor (UFR Title 127)	26E Vehicle Expenses 208		51.141	26E Vehicle Expenses 208
27R Div. of Housing & Community Develop(OCCD)	27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)	27E Vehicle Depreciation 208		51.141	27E Vehicle Depreciation 208
28R POS Subcontract	28S Counselor (UFR Title 130)	28E Client Medical/Medicine/Pharmacy 209		51.141	28E Client Medical/Medicine/Pharmacy 209
29R Other Mass. State Agency POS	28S Case Worker - Manager -Masters (UFR Title 131)	29E Client Personal Allowances 211		51.141	29E Client Personal Allowances 211
30R Mass. State Agency Non - POS	29S Case Worker - Manager (UFR Title 132)	30E Provision Material Goods/Svs/Benefits 212		51.141	30E Provision Material Goods/Svs/Benefits 212
31R Mass. Local Govt/Qusit/Gov. Entities	30S Case Worker / Manager (UFR Title 133)	31E Direct Client Wages 214		51.141	31E Direct Client Wages 214
32R Non-Mass. State/Local Government	31S Direct Care / Prog. Staff III (UFR Title 134)	32E Other Commercial Prod. & Svcs. 214		51.141	32E Other Commercial Prod. & Svcs. 214
33R Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff II (UFR Title 135)	33E Program Supplies & Materials 215		51.141	33E Program Supplies & Materials 215
34R Medicaid - Direct Payment Contracts	33S Direct Care / Prog. Staff I (UFR Title 136)	34E Non Charitable Expenses 215		51.141	34E Non Charitable Expenses 215
35R Medicaid - MBHP Subcontract	34S Prog. Secretarial / Clinical Staff (UFR Title 137)	35E Other Expense 215		51.141	35E Other Expense 215
36R Medicare	35S Maintenance, House/Groundkeeping, Cook 138	36E Total Other Program Expense		51.141	36E Total Other Program Expense
37R Mass. Govt. Client Stipends	36S Direct Care / Driver Staff (UFR Title 138)	37S Direct Care Overtime, Shift Differential and Relief		51.141	37S Direct Care Overtime, Shift Differential and Relief
38R Client Resources	38S Direct Care Overtime, Shift Differential and Relief	38S Direct Care Overtime, Shift Differential and Relief		51.141	38S Direct Care Overtime, Shift Differential and Relief
39R Mass. spn. Client SF/3rd Pty offsests	39S Total Direct Program Staff = 1E	39S Total Direct Program Staff = 1E		51.141	39S Total Direct Program Staff = 1E
40R Other Publicly sponsored client offsests	40S Enter defined unit of service: Families Enter total unit capacity: 2,790	40S Enter defined unit of service: Families Enter total unit capacity: 2,790		51.141	40S Enter defined unit of service: Families Enter total unit capacity: 2,790
41R Private Client Fees (excluding 3rd Pdy)	41S Publicly sponsored clients: Privately sponsored clients:	41S Publicly sponsored clients: Privately sponsored clients:		51.141	41S Publicly sponsored clients: Privately sponsored clients:
42R Private Client 3rd Pdy/other offsests	42S Free Care clients: Total: 755	42S Free Care clients: Total: 755		51.141	42S Free Care clients: Total: 755
43R Total Assistance and Fees	43S Suspended for FY 08 filings: 755	43S Suspended for FY 08 filings: 755		51.141	43S Suspended for FY 08 filings: 755
44R Federated Fundraising	44S MASSACHUSETTS CONTRACT INFORMATION	44S MASSACHUSETTS CONTRACT INFORMATION		51.141	44S MASSACHUSETTS CONTRACT INFORMATION
45R Commercial Activities	45S Dept. Contract ID-11 Characters: MMARS Code	45S Dept. Contract ID-11 Characters: MMARS Code		51.141	45S Dept. Contract ID-11 Characters: MMARS Code
46R Non-Charitable Revenue	46S POS SUBCONTRACT INFORMATION	46S POS SUBCONTRACT INFORMATION		51.141	46S POS SUBCONTRACT INFORMATION
47R Investment Revenue	47S State Dept. Payor Name	47S State Dept. Payor Name		51.141	47S State Dept. Payor Name
48R Other Revenue	48S Payor Name	48S Payor Name		51.141	48S Payor Name
49R Allocated Admin (M&G) Revenue	49S Total REVENUE = 53R	49S Total REVENUE = 53R		51.141	49S Total REVENUE = 53R
50R Released Net Assets-Equipment	50S OPERATING RESULTS	50S OPERATING RESULTS		51.141	50S OPERATING RESULTS
52R Released Net Assets-Time	51S Preliminary Calculation of Cost Reimb. Excess Rev. *	51S Preliminary Calculation of Cost Reimb. Excess Rev. *		51.141	51S Preliminary Calculation of Cost Reimb. Excess Rev. *
53R Total Revenue = 57E	52S Description	52S Description		51.141	52S Description
NON-REIMBURSABLE EXPENSE DETAIL					
Subcontractor Name	Expense Amt.	# service units delivered	%		(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.)
1SDC	2C	1N Direct Employee Compensation & Related Exp.			
2SDC	3C	2N Direct Occupancy			
3SDC	4C	3N Direct Other Program/Operating			
4SDC	5C	4N Direct Subcontract Expense			
5SDC	1PS	5N Direct Adminstrative Expense			
	2PS	6N Direct Other Expenses			
	3PS	7N Direct Depreciation			
PREPARER COMMENTS:					
Comm. of MA Surplus Rev. Retention Share					

**CITIZENS INN, INC. AND INN TRANSITION, INC.**  
**SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDING JUNE 30, 2019**

**Other Revenue, Line 48r**

Miscellaneous Revenue	\$ <u>3,749</u>
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**Other Professional Fees & Other Admin, Expenses, Line 42e**

Special event expenses	\$ 57,547
Office expense	12,190
Dues, subscriptions and fees	11,170
Miscellaneous	9,070
Outreach/sponsorship	6,780
Other consultants	6,646
Meetings	5,930
Payroll fees	5,155
Public relations	1,765
Telephone and internet	1,592
Bank fees	1,321
Printing and postage	<u>684</u>
Total Line 42e	<u>\$ 119,851</u>

**Schedule of Vehicles, Line 26E**

<u>Make, Model, Year</u>	<u>Line</u>	<u>Cost</u>	<u>Date</u>	<u>Use</u>	<u>Garaged</u>
2015 Toyota Sienna	26e	\$18,727	3/17/2006	transportation	Client 81 Main Street Peabody MA 01960
2017 Toyota Sienna	26e	\$19,985	12/27/2016	transportation	Client 81 Main Street Peabody MA 01960
2019 Toyota Sienna	26e	\$18,787	3/14/2019	transportation	Client 81 Main Street Peabody MA 01960



CERTIFIED  
PUBLIC  
ACCOUNTANTS

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