



CITIZENS INN, INC. AND INN TRANSITION, INC.

FINANCIAL STATEMENTS (UFR)

JUNE 30, 2022

CITIZENS INN, INC. AND INN TRANSITION, INC.

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INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying combined financial statements of Citizens Inn, Inc. and Inn Transition, Inc. (non-profit organizations), which comprise the combined statement of financial position as of June 30, 2022, and the related combined statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Citizens Inn, Inc and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the 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.

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To the Board of Directors
Citizens Inn, Inc. and Inn Transition, Inc.
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Auditors' Responsibilities for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement. In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Citizens Inn, Inc. and Inn Transition, Inc. internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Citizens Inn, Inc. and Inn Transition, Inc. 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Report on Summarized Comparative Information

We have previously audited Citizens Inn, Inc. and Inn Transition, Inc.'s 2021 combined financial statements, and we expressed an unmodified audit opinion on those combined financial statements in our report dated January 26, 2023. 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, 2021, 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 February 3, 2023 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.

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.

February 3, 2023



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, 2022, 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 February 3, 2023.

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 Damasso Aniceto, Inc.

February 3, 2023

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2022

WITH COMPARATIVE TOTALS AS OF

6/30/2021

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	461,668			461,668	212,583
2	Accounts Receivable, Program Services	216,439			216,439	399,832
3	Allowance for Doubtful Accounts	(3,999)			(3,999)	(3,646)
4	Net Accounts Receivable, Program Services	212,440			212,440	396,186
5	Contributions Receivable	196,635			196,635	189,983
6	Notes Receivable					
7	Prepaid Expenses	53,651			53,651	27,467
8	Other Accounts Receivable					
9	Other Current Assets	2,150			2,150	1,845
10	Short-Term Investments					
11	TOTAL CURRENT ASSETS	926,544			926,544	828,064
12	Land, Buildings, and Equipment		8,107,582		8,107,582	7,684,156
13	Accumulated Depreciation		(2,708,063)		(2,708,063)	(2,780,566)
14	Net Land, Buildings and Equipment		5,399,519		5,399,519	4,903,590
15	Long-Term Investments					
16	Other Assets	53,956			53,956	61,208
17	Due From Other Funds					
18	TOTAL ASSETS	980,500	5,399,519		6,380,019	5,792,862
LIABILITIES AND NET ASSETS						
19	Accounts Payable	104,657			104,657	192,570
20	Subcontract Payable					
21	Accrued Expenses	134,259			134,259	116,653
22	Current Notes Payable					
23	Current Portion Long-Term Debt		90,562		90,562	76,542
24	Deferred Revenue	2,303			2,303	3,928
25	Other Current Liabilities	23,800			23,800	26,020
26	TOTAL CURRENT LIABILITIES	265,019	90,562		355,581	415,713
27	Long-Term Notes & Mortgage Payable		4,176,162		4,176,162	4,355,074
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	265,019	4,266,724		4,531,743	4,770,787
NET ASSETS						
31	Without Donor Restrictions	625,481	1,132,795		1,758,276	827,575
32	With Donor Restrictions	90,000			90,000	194,500
33						
34	TOTAL NET ASSETS	715,481	1,132,795		1,848,276	1,022,075
35	TOTAL LIABILITIES AND NET ASSETS	980,500	5,399,519		6,380,019	5,792,862

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2022 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2021

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,138,425	35,000		1,173,425	1,223,887
2 In-Kind Contributions	3,219,333			3,219,333	4,037,234
3 Grants	4,000			4,000	
4 Program Service Fees	2,632,102			2,632,102	2,581,322
5 Federated Fundraising Organization Allocation					
6 Investment Revenue	683			683	761
7 Revenue from Commercial Products & Services	3,000			3,000	13,810
8 Other	1,022,894			1,022,894	289,555
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	139,500	(139,500)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	8,159,937	(104,500)		8,055,437	8,146,569
EXPENSES AND LOSSES					
14 Administration (Management & General)	638,574			638,574	588,129
15 Fundraising	405,284			405,284	269,946
16 Total Program Services	6,185,378			6,185,378	7,056,848
17 TOTAL EXPENSES	7,229,236			7,229,236	7,914,923
18 Losses					
19 TOTAL EXPENSES AND LOSSES	7,229,236			7,229,236	7,914,923
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	930,701	(104,500)		826,201	231,646
25 NET ASSETS AT BEGINNING OF YEAR	827,575	194,500		1,022,075	790,429
26 NET ASSETS AT END OF YEAR	1,758,276	90,000		1,848,276	1,022,075

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

Statement of Functional Expenses for the Year Ended: 06/30/2022

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	2,115,970	448,392	233,665	1,433,913
2. Occupancy	729,298	56,175	9,611	663,512
3. Other Program / Operating Expense	469,048	2,864	3,743	462,441
4. Subcontract Expense				
5. Direct Administrative Expense	3,639,587	123,632	156,851	3,359,104
6. Other Expenses				
7. Depreciation of Buildings and Equipment	275,333	7,511	1,414	266,408
8. TOTAL EXPENSES	7,229,236	638,574	405,284	6,185,378

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

Statement of Functional Expenses for the Year Ended: 06/30/22

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>8</u>
1. Employee Compensation & Related Expenses	<u>617,837</u>	<u>225,530</u>	<u>26,215</u>	<u>139,947</u>	<u></u>
2. Occupancy	<u>418,064</u>	<u>76,442</u>	<u>90,407</u>	<u>7,166</u>	<u></u>
3. Other Program / Operating Expense	<u>186,061</u>	<u>82,566</u>	<u>3,165</u>	<u>42,715</u>	<u>6,569</u>
4. Subcontract Expense	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
5. Direct Administrative Expense	<u>35,913</u>	<u>11,335</u>	<u>16,716</u>	<u>4,647</u>	<u></u>
6. Other Expenses	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
7. Depreciation of Buildings and Equipment	<u>54,578</u>	<u>62,475</u>	<u>41,625</u>	<u>308</u>	<u></u>
8. TOTAL EXPENSES	<u>1,312,453</u>	<u>458,348</u>	<u>178,128</u>	<u>194,783</u>	<u>6,569</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc. FEIN: 222540856

Statement of Functional Expenses for the Year Ended: 06/30/22

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>9</u>	<u>10</u>			
1. Employee Compensation & Related Expenses		<u>424,384</u>			
2. Occupancy		<u>71,433</u>			
3. Other Program / Operating Expense	<u>1,784</u>	<u>139,581</u>			
4. Subcontract Expense					
5. Direct Administrative Expense	<u>11,216</u>	<u>3,279,277</u>			
6. Other Expenses					
7. Depreciation of Buildings and Equipment		<u>107,422</u>			
8. TOTAL EXPENSES	<u>13,000</u>	<u>4,022,097</u>			

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2022

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	826,201
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	275,333
3 Losses	(1,028,741)
4 Increase/Decrease in Net Accounts Receivable	183,746
5 Increase/Decrease in Prepaid Expenses	(26,184)
6 Increase/Decrease in Contributions Receivable	(6,652)
7 Increase/Decrease in Accounts Payable	(87,913)
8 Increase/Decrease in Accrued Expenses	17,606
9 Increase/Decrease in Deferred Revenue	(1,625)
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	4,617
14 Net Cash Provided by/(used in) Operating Activities	156,388
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(1,000,621)
17 Proceeds from Sale(s) of Investments	1,028,741
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	28,120
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	(135,423)
29 Other Finance Payments/Receipts	200,000
30 Net Cash Provided by/(used in) Financing Activities	64,577

See Accompanying Notes to the Financial Statements

ORGANIZATION : Citizens Inn, Inc.

FEIN: 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2022

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	<u>249,085</u>
32	Cash and Cash Equivalents at Beginning of Year	<u>212,583</u>
33	Cash and Cash Equivalents at End of Year	<u><u>461,668</u></u>

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	<u>64,491</u>
35	Cash Paid During the Year for Taxes/Other	<u> </u>

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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 Center 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, 2022

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
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 three apartment buildings in Peabody with a total of 8 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. In December 2021, the Organization sold two apartment buildings on Lowe Street and Northend Street recognizing a gain on the sale of the properties of \$1,018,989 during the fiscal year ended June 30, 2022. The Organization also recognized debt forgiveness of \$120,609 as part of the release of the affordable housing restriction through the North Shore Home Consortium.

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.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

The HS&S program provides intensive housing search aimed at decreasing the length of stay at the shelters as well as providing a minimum of twelve months housing stabilization services once a family is relocated to an apartment. The Housing Search and Stabilization Specialist remains in contact with each family, once housed, for over a year to ensure each family remains secure and independent. The Organization provides stabilization services for families moving on to permanent housing. On November 1, 2020, Citizens Inn entered into a contract with Peabody Housing authority to assist families in their portfolio in assessing the risk posed to their tenancy and preventing eviction and potential homelessness. During fiscal year June 30, 2022, this work was expanded to the Resource Center at Citizens Inn Haven from Hunger at 71 Wallis Street.

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. During the pandemic, food was provided during the school year, while cafeterias were closed. The Organization completed a successful pilot of our culinary training program for clients in partnership with North Shore Community College. 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.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

During fiscal year ended June 30, 2022, Citizens Inn Haven from Hunger has completed a renovation to increase revenue potential with more two new cooking lines available for rental and provide our community with a resource center to help assess and address the root cause of their food insecurity.

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.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

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 \$90,000 as of June 30, 2022.

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 receivables 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, 2022, 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 \$6,094 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, 2022

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, 2022, 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, 2022

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

Impairment of Long-Lived Assets

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, 2022.

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, 2022, 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, 2022, 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, 2020 through 2022 are subject to examination by the Internal Revenue Service.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

Revenue Recognition

The Organizations earns revenue as follows:

Grants

Grants are received from state governmental agencies and various other grantors associated with specific programs. Various grants are subject to certain barriers according to each agreement whereby revenue is recognized as the barrier is met. Grants that are unconditional recognize contribution revenue that increases net assets with donor restrictions when the grant is received or promised to give, and amounts are released from restrictions when the restriction has been met. Grants with donor restrictions received and released in the same period are included in grants and donations without donor restrictions.

Contributions with and without Donor Restrictions

In accordance with ASU 2018-08, which clarifies the accounting guidance for not-for-profit entities surrounding contributions received and contributions made, the Organization must evaluate whether a contribution or promise is conditional or unconditional based on barriers that must be overcome. Contributions without donor restrictions are recognized as revenue when received or unconditionally promised. Contributions with donor restrictions are recorded as revenue and increases net assets with donor restrictions. Contributions of property and equipment are also reported as revenue and increase in 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. 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. When a restriction expires, net assets with donor restrictions are reclassified to net assets without 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, 2022

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
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 \$231,720.

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 46% of its total revenue from state governmental agencies, 21% from foundations and individual donors, 5% from special events 6% from rental activities and 2% from city and local grants during the year ended June 30, 2022. All revenue is recorded at the estimated net realizable amounts.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

Compensated Absences

Employees accrue vacation based on length of service and is prorated for employees working 24-39 hours per week and may be permitted to carry over a maximum of 40 hours to the succeeding year. Sick time is accrued for employees working over 24 hours per week and prorated for 24-39 hours per week and may be permitted to carry over 80 hours. Employees working less than a 24-hour week accrue sick time at the state minimum. As of June 30, 2022, estimated liabilities for vacation time included in accrued expenses was \$61,041.

Summarized Financial Information for 2021

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, 2021, from which the summarized information was derived.

Subsequent Events

The Organization has performed an evaluation of subsequent events on February 3, 2023 which is the date the Organization's combined financial statements were available to be issued.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – RISKS AND UNCERTAINTIES

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, 2022.

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. 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 \$22,893 for the year ended June 30, 2022.

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, 2022:

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 – ACCOUNTS RECEIVABLE - Continued

Federal, state and local funds	\$ 210,509
Contributions	196,635
Rental and other	<u>1,931</u>
Total	<u><u>\$ 409,075</u></u>

NOTE 5 – DEBT

Lines of Credit

The Organization has a line of credit of \$75,000 with Eastern Bank, with interest at 3.75% as of June 30, 2022. The line is secured by the property at 12 Fulton Street. There was a balance due o \$75,000 as of June 30, 2022.

The Organization has a line of credit of \$125,000 with North Shore Bank with interest at 4.25% as of June 30, 2022. The line is secured by the Organization's general business assets. There was no balance due as of June 30, 2022.

Mortgage Notes Payable - Amortizing

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2022	Original Amount	Monthly Install- ments	Amort. Period Years	Interest Rate	Maturity
East Boston Savings Bank	25 Holten St.	\$239,553	\$325,000	\$1,792	25	5.25%	May, 2037
People United Bank	29 Holten St.	135,607	\$230,000	\$1,232	30	4.75%	August, 2034
North Shore Bank	40 Washington St.	75,651	\$132,000	\$701	30	4.90%	December, 2022
North Shore Bank	42 Washington St.	157,119	\$400,000	\$2,770	30	5.50%	December, 2027
People United Bank	84R Central St.	92,185	\$157,036	\$860	30	4.15%	October, 2034
Eastern Bank	71 Wallis St.	484,862	\$500,000	\$1,354	30	4.37%	February, 2031
North Shore Bank	12 Fulton St.	<u>194,191</u>	\$200,000	\$1,464	15	3.85%	November, 2036
		<u><u>\$1,379,168</u></u>					

**CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 – DEBT – Continued

Mortgage Notes Payable – Forgivable or Deferred

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

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2022	Original Amount	Amort. Period Years	Interest Rate	Maturity
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
			<u>\$2,812,556</u>			

Maturities of mortgage notes payable are as follows:

2023	\$ 90,562
2024	94,864
2025	99,374
2026	104,102
2027	90,408
Thereafter	<u>899,858</u>
Total	<u>\$ 1,379,168</u>

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022 totaled \$34,793.

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 \$1.79 per pound, determined by Feeding America which results in a value of \$2,103,459 including amounts from USDA of \$357,140.

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 2022. Total rental expense for the year ended June 30, 2022, was \$176,237.

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 \$2,850 during the fiscal year. In addition, the Organization has several vehicle and equipment leases expiring at various dates through January 31, 2023.

**CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 – OPERATING LEASE COMMITMENTS (continued)

Future minimum lease payments under operating leases that have remaining terms in excess of one year as of June 30, 2022, are as follows:

2023	\$ 49,798
2024	18,842
2025	18,900
2026	19,542
Thereafter	<u>1,633</u>
Total	<u>\$ 108,715</u>

NOTE 8 – COMMITMENTS AND CONTINGENCIES

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

The Organization'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.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization has \$844,742 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 \$461,668, accounts receivable of \$201,439, and contributions receivable of \$181,635. Financial assets of \$75,000 are subject to donor restrictions that make them unavailable for general expenditure, leaving \$769,742 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 10 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing various programs and other activities have been summarized on a functional basis in the combined statement of activities and in the combined statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Payroll and associated costs are allocated to functions based upon time studies. Occupancy costs are allocated based upon approximate facility usage.

NOTE 12 – 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 as of June 30, 2022.

CITIZENS INN, INC. AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2022

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

The Commonwealth of Massachusetts, Operational Services Division (OSD), has established a Not-for-Profit Provider Surplus Revenue Retention Policy (Retained Surplus) in 808 CMR 1.19(3). In accordance with this 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 accumulated surplus retention is not in excess of regulatory limits. The Organization has no liability to the Commonwealth of Massachusetts.

SUPPLEMENTARY INFORMATION

ORGANIZATION: Citizens Inn, Inc.										ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited											
REVENUE		Total Organization		Admin. (M&G)		Fund Raising		Total All Prog.		EXPENSE		Total Organization		Admin. (M&G)		Fund Raising		Total All Programs			
1R Contributions, Gifts, Legacies, Bequests		1,138,425		XXXXXX		813,712		324,713		1E Total Direct Prog. Staff FTE/Exp 101-138	22.85	1,096,363	XXXX	0.25	XXXX	22.85	1,096,363	XXXX	0.25	XXXX	
2R Gov. In-Kind/Capital Budget				XXXXXX		XXXXXX		XXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	138,527	XXXX	0.09	XXXX	1.00	138,527	XXXX	0.09	XXXX	
3R Private In-Kind		3,219,333		XXXXXX	1,500	XXXXXX	3,217,833	XXXXXX		4E Acctg/Clerical/Support FTE/Expense	1.00	96,525	XXXX	0.91	XXXX	1.00	96,525	XXXX	0.91	XXXX	
4R Total Contributions and In-Kind		4,357,758		XXXXXX	815,212	XXXXXX	3,542,546	XXXXXX		5E Admin Maint/House-Gndsk/keeping FTE/Exp	5.24	421,926	XXXX	2.25	XXXX	5.24	421,926	XXXX	2.25	XXXX	
5R Mass Gov. Grant		4,000		XXXXXX	4,000	XXXXXX	4,000	XXXXXX		6E Total Admin Employee FTE/Expense 410	7.24	659,259	XXXX	3.91	XXXX	7.24	659,259	XXXX	3.91	XXXX	
6R Other Grant (excl. Fed. Direct)		4,000		XXXXXX	4,000	XXXXXX	4,000	XXXXXX		7E Commercial Products & Svcs/Mktg FTE/Exp	30.09	1,755,622	XXXX	2.52	XXXX	30.09	1,755,622	XXXX	2.52	XXXX	
7R Total Grants				XXXXXX		XXXXXX		XXXXXX		8E Total FTE/Staff/Salaries/Wages		146,638	XXXX	10.08	XXXX		146,638	XXXX	10.08	XXXX	
8R Dept. of Mental Health (DMH)				XXXXXX		XXXXXX		XXXXXX		9E Payroll Taxes 150		213,710	XXXX	17.710	XXXX		213,710	XXXX	17.710	XXXX	
9R Dept. of Developmental Services (DDSD/MR)				XXXXXX		XXXXXX		XXXXXX		10E Fringe Benefits 151		2,115,970	XXXX	448,392	XXXX		2,115,970	XXXX	448,392	XXXX	
10R Dept. of Public Health (DPH)				XXXXXX		XXXXXX		XXXXXX		11E Accrual Adjustments		274,984	XXXX	40,296	XXXX		274,984	XXXX	40,296	XXXX	
11R Dept. of Children and Families (DCF/DSS)				XXXXXX		XXXXXX		XXXXXX		12E Total Employee Compensation & Rel. Exp.		2,415,964	XXXX	7,511	XXXX		2,415,964	XXXX	7,511	XXXX	
12R Dept. of Transitional Assets (DTA/WEL)				XXXXXX		XXXXXX		XXXXXX		13E Facility and Prog. Equip. Expenses 301, 390		275,333	XXXX	9,036	XXXX		275,333	XXXX	9,036	XXXX	
13R Dept. of Youth Services (DYS)				XXXXXX		XXXXXX		XXXXXX		14E Facility & Prog. Equip. Depreciation 301		427,398	XXXX	871	XXXX		427,398	XXXX	871	XXXX	
14R Health Care Fin & Policy (HCF)-Contract				XXXXXX		XXXXXX		XXXXXX		15E Facility Operator/Maint./Furn. 390		56,916	XXXX	6,843	XXXX		56,916	XXXX	6,843	XXXX	
15R Health Care Fin & Policy (HCF)-UCP				XXXXXX		XXXXXX		XXXXXX		16E Facility General Liability Insurance 390		1,004,631	XXXX	63,668	XXXX		1,004,631	XXXX	63,668	XXXX	
16R MA Comm. For the Blind (MCB)				XXXXXX		XXXXXX		XXXXXX		17E Total Occupancy		198,796	XXXX	43	XXXX		198,796	XXXX	43	XXXX	
17R MA Comm. for Deaf & H (MCD)				XXXXXX		XXXXXX		XXXXXX		18E Direct Care Consultant 201		17,088	XXXX	2,734	XXXX		17,088	XXXX	2,734	XXXX	
18R MA. Rehabilitation Commission (MRC)				XXXXXX		XXXXXX		XXXXXX		19E Temporary Help 202		35,491	XXXX	2,981	XXXX		35,491	XXXX	2,981	XXXX	
19R MA. Off. for Refugees & Immigr. (ORI)				XXXXXX		XXXXXX		XXXXXX		20E Clients and Caregivers Reimb./Stipends 203		43,169	XXXX	XXXX	XXXX		43,169	XXXX	XXXX	XXXX	
20R Dept. of Early Educ. & Care (EEC)-Voucher				XXXXXX		XXXXXX		XXXXXX		21E Subcontracted Direct Care 206		47,236	XXXX	XXXX	XXXX		47,236	XXXX	XXXX	XXXX	
21R Dept. of Correction (DOC)				XXXXXX		XXXXXX		XXXXXX		22E Staff Training 204		95	XXXX	XXXX	XXXX		95	XXXX	XXXX	XXXX	
22R Dept. of Elementary & Secondary Educ. (DOE)				XXXXXX		XXXXXX		XXXXXX		23E Staff Mileage / Travel 205		2,981	XXXX	XXXX	XXXX		2,981	XXXX	XXXX	XXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)				XXXXXX		XXXXXX		XXXXXX		24E Meals 207		43,169	XXXX	XXXX	XXXX		43,169	XXXX	XXXX	XXXX	
24R Parole Board (PAR)				XXXXXX		XXXXXX		XXXXXX		25E Client Transportation 208		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
25R Veteran's Services (VET)				XXXXXX		XXXXXX		XXXXXX		26E Vehicle Expenses 208		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
26R Ex. Off. of Elder Affairs (ELD)				XXXXXX		XXXXXX		XXXXXX		27E Vehicle Depreciation 208		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
27R Div. of Housing & Community Develop(OCD)				XXXXXX		XXXXXX		XXXXXX		28E Incident Medical/Medicine/Pharmacy 209		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
28R POS Subcontract				XXXXXX		XXXXXX		XXXXXX		29E Client Personal Allowances 211		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
29R Other Mass. State Agency POS				XXXXXX		XXXXXX		XXXXXX		30E Provision Material Goods/Svs./Benefits 212		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
30R Mass. State Agency Non - POS				XXXXXX		XXXXXX		XXXXXX		31E Direct Client Wages 214		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
31R Mass. Local Govt./Quasi-Govt. Entities				XXXXXX		XXXXXX		XXXXXX		32E Other Commercial Prod. & Svs. 214		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
32R Non-Mass. State/Local Government				XXXXXX		XXXXXX		XXXXXX		33E Program Supplies & Materials 215		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
33R Direct Federal Grants/Contracts				XXXXXX		XXXXXX		XXXXXX		34E Non Charitable Expenses		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
34R Medicaid - Direct Payments				XXXXXX		XXXXXX		XXXXXX		35E Other Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
35R Medicaid - MBHP Subcontract				XXXXXX		XXXXXX		XXXXXX		36E Total Other Program Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
36R Medicare				XXXXXX		XXXXXX		XXXXXX		37E Management Fees 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
37R Mass. Govt. Client Stipends				XXXXXX		XXXXXX		XXXXXX		38E Fundraising Fees 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
38R Client Resources				XXXXXX		XXXXXX		XXXXXX		39E Legal Fees 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
39R Mass. Publicly sponsored client offsets				XXXXXX		XXXXXX		XXXXXX		40E Audit Fees 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
40R Other Publicly sponsored client offsets				XXXXXX		XXXXXX		XXXXXX		41E Management Consultant 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
41R Private Client Fees (excluding 3rd Pty)				XXXXXX		XXXXXX		XXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
42R Private Client 3rd Pty/other offsets				XXXXXX		XXXXXX		XXXXXX		43E Leased Office/Program Office Equip. 410,390		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
43R Total Assistance and Fees				XXXXXX		XXXXXX		XXXXXX		44E Office Equipment Depreciation 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
44R Federated Fundraising				XXXXXX		XXXXXX		XXXXXX		45E Admin. Vehicle Expenses 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
45R Commercial Activities				XXXXXX		XXXXXX		XXXXXX		46E Admin. Vehicle Depreciation 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
46R Non-Charitable Revenue				XXXXXX		XXXXXX		XXXXXX		47E Directors & Officers Insurance 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
47R Investment Revenue				XXXXXX		XXXXXX		XXXXXX		48E Program Support 216		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
48R Other Revenue				XXXXXX		XXXXXX		XXXXXX		49E Professional Insurance 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
49R Allocated Admin (M&G) Revenue				XXXXXX		XXXXXX		XXXXXX		50E Working Capital Interest 410		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
50R Released Net Assets-Program				XXXXXX		XXXXXX		XXXXXX		51E Total Direct Administrative Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
51R Released Net Assets-Equipment				XXXXXX		XXXXXX		XXXXXX		52E Admin (M&G) Reporting Center Allocation		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
52R Released Net Assets-Time				XXXXXX		XXXXXX		XXXXXX		53E Total Reimbursable & Fundraising Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
53R TOTAL REVENUE				XXXXXX		XXXXXX		XXXXXX		54E Direct State/Federal Non-Reimbursable Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
54R TOTAL EXPENSE = 56E				XXXXXX		XXXXXX		XXXXXX		55E Allocation of State/Fed Non-Reimbursable Expense		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
55R OPERATING RESULTS				XXXXXX		XXXXXX		XXXXXX		56E TOTAL EXPENSE = 56R		XXXX	XXXX	XXXX	XXXX		XXXX	XXXX	XXXX	XXXX	
COMPENSATION DISCLOSURE										NON-REIMBURSABLE EXPENSE DETAIL											
Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.										Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.											
Reporting Entity Compensation										Compensation from Other Entities											
Name & Title		Salary		Other		Total		Liability Amt.		Salary		Other		Total		Liability Amt.					
1C Corey Jackson, Former Executive Director		110,702				110,702															
2C Michelle Greaney, Director of Finance		90,994				90,994															
3C Carolina Trujillo, Executive Director		2,596				2,596															
4C																					
5C																					
MA. Surplus Revenue Retention		Starting Balance		Expended Amount		Accrual Amount		Liability Amt.		Starting Balance		Expended Amount		Accrual Amount		Liability Amt.					
Prior Year Ma. Revenue																					
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)																					

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
*** Program Type codes:** 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1R	2R	3R	4R	5R	6R	7R	8R	9R	10R	11R	12R	13R	14R	15R	16R	17R	18R	19R	20R	21R	22R	23R	24R	25R	26R	27R	28R	29R	30R	31R	32R	33R	34R	35R	36R	37R	38R	39R	40R	41R	42R	43R	44R	45R	46R	47R	48R	49R	50R	51R	52R	53R
Gov. In-Kind/Capital Budget	Private In-Kind	Total Contribution and In-Kind	Mass Gov. Grant	Other Grant (exclud. Fed Direct)	Total Grants	Dept. of Mental Health (DMH)	Dept. of Developmental Services (DDS/DMR)	Dept. of Public Health (DPH)	Dept. of Children and Families (DCF/DSS)	Dept. of Transitional Assist. (DTA/WEL)	Dept. of Youth Services (DYS)	Health Care Fin & Policy (HCF)/Contract	Health Care Fin & Policy (HCF)/JUCP	MA. Comm. For the Blind (MCB)	MA. Comm. for Deaf & H (MCD)	MA. Rehabil. Commission (MRC)	MA. Off. for Refugees & Immigr. (ORI)	Dept. of Early Educ. & Care (EEC)/Contract	Dept. of Early Educ. & Care (EEC)/Voucher	Dept. of Correction (DOC)	Parole Board (PAR)	Veteran's Services (VET)	Ex. Off. of Elder Affairs (ELD)	Div. of Housing & Community Develop (OOD)	POS Subcontract	Other Mass. State Agency POS	Mass State Agency Non - POS	Mass. Local Govt/Quasi-Govt. Entities	Non-Mass. State/Local Government	Direct Federal Grants/Contracts	Medicaid - Direct Payments	Medicaid - MBHP Subcontract	Medicare	Mass. Govt. Client Stipends	Client Resources	Mass. spon.client SF/3rd Pty offests	Other Publicly sponsored client offests	Private Client Fees (excluding 3rd Pty)	Private Client 3rd Pty/other offests	Total Assistance and Fees	Federated Fundraising	Commercial Activities	Non-Charitable Revenue	Investment Revenue	Other Revenue	Allocated Admin (M&G) Revenue	Released Net Assets-Program	Released Net Assets-Equipment	Released Net Assets-Time	Total Revenue = 57E				

EXPENSE - ACTUAL/PLANNED	1E	2E	3E	4E	5E	6E	7E	8E	9E	10E	11E	12E	13E	14E	15E	16E	17E	18E	19E	20E	21E	22E	23E	24E	25E	26E	27E	28E	29E	30E	31E	32E	33E	34E	35E	36E	37E	38E	39E	40E	41E	42E	43E	44E	45E	46E	47E	48E	49E	50E	51E	52E	53E	54E	55E	56E	57E	58E
Total Direct Program Staff = 39S	Chief Executive Officer	Chief Financial Officer	Acting/Clerical Support	Admin Maint/House-Grndskeeping	Total Admin Employee	Commercial products & Svs/Mktg	Total FTE/Salary/Wages	Payroll Taxes 150	Fringe Benefits 151	Accrual Adjustments	Total Employee Compensation & Rel. Exp.	Facility and Prog. Equip. Expenses 301,390	Facility & Prog. Equip. Depreciation 301	Facility Operation/Maint./Furn. 390	Facility General Liability Insurance 390	Total Occupancy	Direct Care Consultant 201	Temporary Help 202	Clients and Caregivers Reimb./Stipends 203	Subcontracted Direct Care 206	Staff Training 204	Staff Mileage / Travel 205	Meals 207	Client Transportation 208	Vehicle Expenses 208	Vehicle Depreciation 208	Incidental Medical/Medicine/Pharmacy 209	Client Personal Allowances 211	Provision Material Goods/Svs./Benefits 212	Direct Client Wages 214	Other Commercial Prod. & Svs. 214	Program Supplies & Materials 215	Non Charitable Expenses	Other Expense	Total Other Program Expense	Other Professional Fees & Other Admin. Exp. 410	Leased Office/Program Office Equip. 410,390	Office Equipment Depreciation 410	Program Support 216	Professional Insurance 410	Working Capital Interest 410	Total Direct Administrative Expense	Admin (M&G) Reporting Center Allocation	Total Reimbursable Expense	Direct State/Federal Non-Reimbursable Expense	Allocation of State/Fed Non-Reimbursable Expense	Total Expense	OPERATING RESULTS	Preliminary Calculation of Cost Reimb. Excess Rev. *									

UNDUP #	CLIENTS	DELIVERED	UNDUP #	CLIENTS	DELIVERED	
0.21	12,578	0.05	0.16	7,592	0.21	12,578

UNDUP #	CLIENTS	DELIVERED
0.21	12,578	0.05

UNDUP #	CLIENTS	DELIVERED
0.21	12,578	0.05

UNDUP #	CLIENTS	DELIVERED
0.21	12,578	0.05

UNDUP #	CLIENTS	DELIVERED
0.21	12,578	0.05

UNDUP #	CLIENTS	DELIVERED
0.21	12,578	0.05

ORGANIZATION: Citizens Inn, Inc.		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited		FY END: 6/30/2022		FEIN: 222540856	
UFR Program Number: 4	Program Name: Housing Search and Stabilization	Description: Stabilization/Housing Worker	MA (State)	MA (Zipcode)	FTE	Actual	% Var
	Program Address: 40 Washington Street (Number/Street)	Peabody (City)		01960	2.15	115,960	
	*Program Type: 27						
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.						
2R	Gov. In-Kind/Capital Budget						
3R	Private In-Kind						
4R	Total Contribution and In-Kind						
5R	Mass Gov. Grant						
6R	Other Grant (exclud. Fed Direct)						
7R	Total Grants						
8R	Dept. of Mental Health (DMH)						
9R	Dept. of Developmental Services (DDS/DMR)						
10R	Dept. of Public Health (DPH)						
11R	Dept. of Children and Families (DCF/DSS)						
12R	Dept. of Transitional Assist. (DTA/WEL)						
13R	Dept. of Youth Services (DYS)						
14R	Health Care Fin & Policy (HCF)/Contract						
15R	Health Care Fin & Policy (HCF)/JUCP						
16R	MA. Comm. For the Blind (MCB)						
17R	MA. Comm. for Deaf & H (MCD)						
18R	MA. Rehabilitation Commission (MRC)						
19R	MA. Off. for Refugees & Immigr. (ORI)						
20R	Dept. of Early Educ. & Care (EEC)/Contract						
21R	Dept. of Early Educ. & Care (EEC)/Voucher						
22R	Dept. of Correction (DOC)						
23R	Dept. of Elementary & Secondary Educ. (DOE)						
24R	Parole Board (PAR)						
25R	Veteran's Services (VET)						
26R	Ex. Off. of Elder Affairs (ELD)						
27R	Div. of Housing & Community Develop (OOD)						
28R	POS Subcontract						
29R	Other Mass. State Agency POS						
30R	Mass State Agency Non - POS						
31R	Mass. Local Govt/Quasi-Govt. Entities						
32R	Non-Mass. State/Local Government						
33R	Direct Federal Grants/Contracts						
34R	Medicaid - Direct Payments						
35R	Medicaid - MBHP Subcontract						
36R	Medicare						
37R	Mass. Govt. Client Stipends						
38R	Client Resources						
39R	Mass. spon.client SF/3rd Pty offests						
40R	Other Publicly sponsored client offests						
41R	Private Client Fees (excluding 3rd Pty)						
42R	Private Client 3rd Pty/other offests						
43R	Total Assistance and Fees						
44R	Federated Fundraising						
45R	Commercial Activities						
46R	Non-Charitable Revenue						
47R	Investment Revenue						
48R	Other Revenue						
49R	Allocated Admin (M&G) Revenue						
50R	Released Net Assets-Program						
51R	Released Net Assets-Equipment						
52R	Released Net Assets-Time						
53R	Total Revenue = 57E						
1SDC	Subcontract Name	FEIN					
2SDC	Expense Amt.						
3SDC							
4SDC							
5SDC							
Comm. OF MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

UFR Program Number: 4	Program Name: Housing Search and Stabilization	Description: Stabilization/Housing Worker	MA (State)	MA (Zipcode)	FTE	Actual	% Var
	Program Address: 40 Washington Street (Number/Street)	Peabody (City)		01960	2.15	115,960	
	*Program Type: 27						
0S	STAFFING, # hours/yr = 1.00 FTE:	2080					
1S	Program Director (UFR Title 102)						
2S	Program Function Manager (UFR Title 101)						
3S	Asst. Program Director (UFR Title 103)						
4S	Supervising Professional (UFR Title 104)						
5S	Physician & Psychiatrist (UFR Title 105 & 121)						
6S	Physician Asst. (UFR Title 106)						
7S	N. Milwife, N.P., Psych N. A., R.N., MA (Title 107)						
8S	R.N. - Non Masters (UFR Title 108)						
9S	L.P.N. (UFR Title 109)						
10S	Pharmacist (UFR Title 110)						
11S	Occupational Therapist (UFR Title 111)						
12S	Physical Therapist (UFR Title 112)						
13S	Speech / Lang. Pathol. Audiologist (UFR Title 113)						
14S	Dietician / Nutritionist (UFR Title 114)						
15S	Spec. Education Teacher (UFR Title 115)						
16S	Teacher (UFR Title 116)						
17S	Day Care Director (UFR Title 117)						
18S	Day Care Lead Teacher (UFR Title 118)						
19S	Day Care Teacher (UFR Title 119)						
20S	Day Care Asst. Teacher / Aide (UFR Title 120)						
21S	Psychologist - Doctorate (UFR Title 122)						
22S	Clinician-(formerly Psych Masters) (UFR Title 123)						
23S	Social Worker - L.I.C.S.W. (UFR Title 124)						
24S	Social Worker - L.C.S.W., L.S.W. (UFR Title 125 & 126)						
25S	Licensed Counselor (UFR Title 127)						
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)						
27S	Cert. Alch. &or Drug Abuse Counselor (UFR Title 129)						
28S	Counselor (UFR Title 130)						
29S	Case Worker / Manager - Masters (UFR Title 131)						
30S	Case Worker / Manager (UFR Title 132)						
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)						
32S	Direct Care / Prog. Staff III (UFR Title 134)						
33S	Direct Care / Prog. Staff II (UFR Title 135)						
34S	Direct Care / Prog. Staff I (UFR Title 136)						
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)						
36S	Maintenance, House/Groundskeeping, Cook 138						
37S	Direct Care / Driver Staff (UFR Title 138)						
38S	Direct Care Overtime, Shift Differential and Relief						
39S	Total Direct Program Staff = 1E						
1SS	Enter defined unit of service: FAMILIES						
2SS	Enter total unit capacity:						
3SS	Publicly sponsored clients:						
4SS	OSD's Program						
5SS	Performance Report (D-1						
6SS	Internet-filing system)						
7SS	suspended for FY '08 filings:						
1C	Dept Contract ID - 11 Characters	MMARS Code					
2C	WEL50393HST	2922					
3C							
4C							
5C							
1PS	State Dept	Payor Name					
2PS							
3PS							
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL							
Subcontractor Name	FEIN	Expense Amt.					
2SDC							
3SDC							
4SDC							
5SDC							
Comm. OF MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable. * Program Type codes: 21 = SPED; 22 = HCFFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE

1E Total Direct Program Staff = 39S

2E Chief Executive Officer

3E Chief Financial Officer

4E Acting/Clerical Support

5E Admin Maint/House-Grndskeeping

6E Total Admin Employee

7E Commercial products & Svs/Mktg

8E Total FTE/Salary/Wages

9E Payroll Taxes 150

10E Fringe Benefits 151

11E Accrual Adjustments

12E Total Employee Compensation & Rel. Exp.

13E Facility and Prog. Equip. Expenses 301,390

14E Facility & Prog. Equip. Depreciation 301

15E Facility Operation/Maint./Furn. 390

16E Facility General Liability Insurance 390

17E Total Occupancy

18E Direct Care Consultant 201

19E Temporary Help 202

20E Clients and Caregivers Reimb./Stipends 203

21E Subcontracted Direct Care 206

22E Staff Training 204

23E Staff Mileage / Travel 205

24E Meals 207

25E Client Transportation 208

26E Vehicle Expenses 208

27E Vehicle Depreciation 208

28E Incidental Medical/Medicine/Pharmacy 209

29E Client Personal Allowances 211

30E Provision Material Goods/Svs./Benefits 212

31E Direct Client Wages 214

32E Other Commercial Prod. & Svs. 214

33E Program Supplies & Materials 215

34E Non Charitable Expenses

35E Other Expense

36E Total Other Program Expense

37E Other Professional Fees & Other Admin. Exp. 410

38E Leased Offices/Program Offices Equip. 410,390

39E Office Equipment Depreciation 410

40E Program Support 216

41E Professional Insurance 410

42E Working Capital Interest 410

43E Total Direct Administrative Expense

44E Admin (M&G) Reporting Center Allocation

45E Total Reimbursable Expense

46E Direct State/Federal Non-Reimbursable Expense

47E Allocation of State/Fed Non-Reimbursable Expense

48E TOTAL EXPENSE

49E OPERATING RESULTS

50E Preliminary Calculation of Cost Reimb. Excess Rev. *

51E (subject to OSD adjustment)

NON-REIMBURSABLE EXPENSE DETAIL

1N Direct Employee Compensation & Related Exp.

2N Direct Occupancy

3N Direct Other Program/Operating

4N Direct Subcontract Expense

5N Direct Administrative Expense

6N Direct Other Expense

7N Direct Depreciation

8N Total Direct and Allocated Non-Reimb. (54E+55E)

9N Eligible Non-Reimbursable Exp. Revenue Offsets

10N Capital Budget Revenue Adjustment

11N 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.)

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Citizens Inn, Inc. **FY END:** 6/30/2022 **FEIN:** 222548656

UFR Program Number: 8 **Program Name:** Program Address: 81 Main Street (Number/Street) **City:** Peabody (City) **State:** MA (State) **Zipcode:** 01960

Description: Career Link **FTE:** 2080 **Salary/Wage:** **Program Type:** N/A **Program Address:** 81 Main Street (Number/Street) **City:** Peabody (City) **State:** MA (State) **Zipcode:** 01960

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

UFR Program Number: 8 **Program Name:** Program Address: 81 Main Street (Number/Street) **City:** Peabody (City) **State:** MA (State) **Zipcode:** 01960

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

UFR Program Number: 8 **Program Name:** Program Address: 81 Main Street (Number/Street) **City:** Peabody (City) **State:** MA (State) **Zipcode:** 01960

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

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

UFR Program Number: 8 **Program Name:** Program Address: 81 Main Street (Number/Street) **City:** Peabody (City) **State:** MA (State) **Zipcode:** 01960

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

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

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable. * Program Type codes: 28 = SPED; 21 = Non-negotiated Class Rate; 23 = HCFP/Medicaid Class Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	Description	FTE	Actual	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.			
2R	Gov. In-Kind/Capital Budget			
3R	Private In-Kind			
4R	Total Contribution and In-Kind			
5R	Mass Gov. Grant			
6R	Other Grant (exclud. Fed Direct)			
7R	Total Grants			
8R	Dept. of Mental Health (DMH)			
9R	Dept. of Developmental Services (DDS/DMR)			
10R	Dept. of Public Health (DPH)			
11R	Dept. of Children and Families (DCF/DSS)			
12R	Dept. of Transitional Assist. (DTA/WEL)			
13R	Dept. of Youth Services (DYS)			
14R	Health Care Fin & Policy (HCF/Contract)			
15R	Health Care Fin & Policy (HCF/JUCP)			
16R	MA. Comm. For the Blind (MCB)			
17R	MA. Comm. for Deaf & H (MCD)			
18R	MA. Rehabilitation Commission (MRC)			
19R	MA. Off. for Refugees & Immigr. (ORI)			
20R	Dept. of Early Educ. & Care (EEC)/Contract			
21R	Dept. of Early Educ. & Care (EEC)/Voucher			
22R	Dept. of Correction (DOC)			
23R	Dept. of Elementary & Secondary Educ. (DOE)			
24R	Parole Board (PAR)			
25R	Veteran's Services (VET)			
26R	Ex. Off. of Elder Affairs (ELD)			
27R	Div. of Housing & Community Develop (ODD)			
28R	POS Subcontract			
29R	Other Mass. State Agency POS			
30R	Mass State Agency Non - POS			
31R	Mass. Local Govt/Quasi-Govt. Entities			
32R	Non-Mass. State/Local Government			
33R	Direct Federal Grants/Contracts			
34R	Medicaid - Direct Payments			
35R	Medicaid - MBHP Subcontract			
36R	Medicare			
37R	Mass. Govt. Client Stipends			
38R	Client Resources			
39R	Mass. spon. client SF/3rd Pty offests			
40R	Other Publicly sponsored client offests			
41R	Private Client Fees (excluding 3rd Pty)			
42R	Private Client 3rd Pty/other offests			
43R	Total Assistance and Fees			
44R	Federated Fundraising			
45R	Commercial Activities			
46R	Non-Charitable Revenue			
47R	Investment Revenue			
48R	Other Revenue			
49R	Allocated Admin (M&G) Revenue			
50R	Released Net Assets-Program			
51R	Released Net Assets-Equipment			
52R	Released Net Assets-Time			
53R	Total Revenue = 57E			
1SDC	Subcontracted Name			
2SDC	FEIN			
3SDC	Expense Amt.			
4SDC				
5SDC				
Comm. OF MA Surplus Rev. Retention Share				

PREPARER COMMENTS:

(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.)

UFR Program Number: 9 Program Name: HomeWork Program Description: Children's Enrichment
 *Program Type: 25 Program Address: 25 Hohen Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode)
 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00
<http://www.cfdca.gov/default.htm>

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., in-kind donations) may be appropriate and desirable.
 * Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25 = Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

REVENUE	CONTRIB.	AMOUNT	DESCRIPTION	FTE	SALARY/WAGE	UNDUP #	CLIENTS	DELIVERED	EXPENSE - ACTUAL/PLANNED	ACTUAL	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,000									
2R	Gov. In-Kind/Capital Budget										
3R	Private In-Kind										
4R	Total Contribution and In-Kind	4,000									
5R	Mass Gov. Grant										
6R	Other Grant (exclud. Fed Direct)										
7R	Total Grants										
8R	Dept. of Mental Health (DMH)										
9R	Dept. of Developmental Services (DDS/DMR)										
10R	Dept. of Public Health (DPH)										
11R	Dept. of Children and Families (DCF/DSS)										
12R	Dept. of Transitional Assist. (DTA/WEL)										
13R	Dept. of Youth Services (DYS)										
14R	Health Care Fin & Policy (HCF)/Contract										
15R	Health Care Fin & Policy (HCF)/JUCP										
16R	MA. Comm. For the Blind (MCB)										
17R	MA. Comm. for Deaf & H (MCD)										
18R	MA. Rehabilitation Commission (MRC)										
19R	MA. Off. for Refugees & Immigr. (ORI)										
20R	Dept. of Early Educ. & Care (EEC)/Contract										
21R	Dept. of Early Educ. & Care (EEC)/Voucher										
22R	Dept. of Correction (DOC)										
23R	Dept. of Elementary & Secondary Educ. (DOE)										
24R	Parole Board (PAR)										
25R	Veteran's Services (VET)										
26R	Ex. Off. of Elder Affairs (ELD)										
27R	Div. of Housing & Community Develop (ODD)										
28R	POS Subcontract	9,000									
29R	Other Mass. State Agency POS										
30R	Mass State Agency Non - POS										
31R	Mass. Local Govt/Quasi-Govt. Entities										
32R	Non-Mass. State/Local Government										
33R	Direct Federal Grants/Contracts										
34R	Medicaid - Direct Payments										
35R	Medicaid - MBHP Subcontract										
36R	Medicare										
37R	Mass. Govt. Client Stipends										
38R	Client Resources										
39R	Mass. spon. client SF/3rd Pty offests										
40R	Other Publicly sponsored client offests										
41R	Private Client Fees (excluding 3rd Pty)										
42R	Private Client 3rd Pty/other offests										
43R	Total Assistance and Fees										
44R	Federated Fundraising										
45R	Commercial Activities										
46R	Non-Charitable Revenue										
47R	Investment Revenue										
48R	Other Revenue										
49R	Allocated Admin (M&G) Revenue										
50R	Released Net Assets-Program										
51R	Released Net Assets-Equipment										
52R	Released Net Assets-Time										
53R	Total Revenue = 57E	13,000									
1SDC	SUBCONTRACTED DIRECT CARE EXPENSE DETAIL										
2SDC	Subcontractor Name										
3SDC	FEIN										
4SDC	Expense Amt.										
5SDC											
Comm. OF MA Surplus Rev. Retention Share											
PREPARER COMMENTS:											

1E Total Direct Program Staff = 39S
 2E Chief Executive Officer
 3E Chief Financial Officer
 4E Accounting/Clerical Support
 5E Admin Maint/House-Grndskeeping
 6E Total Admin Employee
 7E Commercial products & Svs/Mktg
 8E Total FTE/Salary/Wages
 9E Payroll Taxes 150
 10E Fringe Benefits 151
 11E Accrual Adjustments
 12E Total Employee Compensation & Rel. Exp. Expenses 301,390
 13E Facility and Prog. Equip. Depreciation 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./Stipends 203
 21E Subcontracted Direct Care 206
 22E Staff Training 204
 23E Staff Mileage / Travel 205
 24E Meals 207
 25E Client Transportation 208
 26E Vehicle Expenses 208
 27E Vehicle Depreciation 208
 28E Incidental Medical/Medicine/Pharmacy 209
 29E Client Personal Allowances 211
 30E Provision Material Goods/Svs./Benefits 212
 31E Direct Client Wages 214
 32E Other Commercial Prod. & Svs. 214
 33E Program Supplies & Materials 215
 34E Non Charitable Expenses
 35E Other Expense
 36E Total Other Program Expense
 37E Other Professional Fees & Other Admin. Exp. 410
 38E Leased Office/Program Office Equip. 410,390
 39E Office Equipment Depreciation 410
 40E Program Support 216
 41E Professional Insurance 410
 42E Working Capital Interest 410
 43E Total Direct Administrative Expense
 44E Admin (M&G) Reporting Center Allocation
 45E Total Reimbursable Expense
 46E Direct State/Federal Non-Reimbursable Expense
 47E Allocation of State/Fed Non-Reimbursable Expense
 48E TOTAL EXPENSE
 49E TOTAL REVENUE = 53R
 50E OPERATING RESULTS
 51E Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)

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

**CITIZENS INN, INC. AND INN TRANSITION, INC.
SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDING JUNE 30, 2022**

Other Revenue, Line 48r

Gain on sale of properties	\$1,018,989
Miscellaneous Revenue	3,905
Total Line 48r	<u><u>\$1,022,894</u></u>

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

Special event expenses	\$ 101,695
Office expense	37,760
Other consultants	42,921
Dues, subscriptions and fees	13,059
Payroll fees	10,664
Bank fees	5,779
Public relations	1,963
Telephone and internet	7,527
Losses	3,249
Outreach/sponsorship	24,521
Miscellaneous	2,596
Printing and postage	3,189
Meetings	3,608
Total Line 42e	<u><u>\$ 258,531</u></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>
				Client	81 Main Street
2019 Toyota Sienna	26e	\$18,787	3/14/2019	transportation	Peabody MA 01960
				Client	81 Main Street
2019 Ram Promaster	26e	\$12,074	9/5/2019	transportation	Peabody MA 01960
				Client	81 Main Street
2020 Toyota Sienna	26e	\$19,180	1/30/2020	transportation	Peabody MA 01960



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