

CITIZENS INN, INC. AND INN TRANSITION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2023



CITIZENS INN, INC. AND INN TRANSITION, INC.

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UNIFORM I	FINANCIAL STATEMENTS AND INDEPENDENT	AUDITOR'S REPORT	COVER PAGE - Page 1 of	1		Feder	al Employer Identification Number (FEIN) for Filing Entity - 9 digi	ts: 222540856
			<u> </u>	Other corporate names	& FEINs i			261476132
	For the Year Ended : 6/30/2023	Filed Electronically? (Y/N): Y	<u>(</u>	(Use for consolidated finance	cial statem	ents.)		
	(M/D/YYYY)							
	Filing Organization: Citizens Inn, Inc.							
	(legal name)		(Doing Business As name, if applicable)					
							Massachusetts Vendor Code Numb	er VC6000227095
A.C	G. Public Charities Acct.# 017701	Business Address:	811 Main Street	Peabody	MA	01960		
			(Street)	(City)	(State)	(Zip)		
	CEO or CFO : Michele	Greaney	Director of Finance	978-531-9775	E-m	nail address	s: mgreaney@citizensinn.org	
	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)				
	CPA : Treeful Damaso Aniceto		CPA Firm's Current Mass. License		PA's E-m	ail Address	s: jtreeful@tdacpas.com	
			CPA Firm's Federal Employer Id. (FEIN) #: <u>471028363</u>			A-133 Audit Submitted? (Y/N):	
Mana	gement Company Name:						Have basic F/S been audited? (Y/N):	
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	Organization Type Code : <u>C</u>	For-Profit Organization	: NO	Date of Org./Incorp.:		/1989	Special Education (SPED) Contractor (Y/N):	
	FOA(s)(O) Foatswell Tour Francis (A(N)) A	If Very Date of Francisco	44/4/4004	On at Aller officer Mathematical Contra		YYYY)	Principal Purch. Agen	cy: DPH
	501(c)(3) Federal Tax Exempt (Y/N): Y	If Yes, Date of Exemption	: <u>11/1/1984</u> (M/D/YYYY)	Cost Allocation Method Code :	5	F	Program Performance Report (Internet system) is <u>not</u> required: _ Primary Contractor(c):
_			, ,				Primary Contractor(
Program				ogram Address	01.1	7: 0 :	B	MMARS
Number	Program Name	Subcontractor Name	Street	City	State	Zip Code	Program Description	Prog.Code
1	Inn Between		25 Holten Street	Peabody	MA	01960	Homeless Family Shelter	2906
2	The Inn Transition		42 Washington Street	Peabody	MA	01960	Sober-Living Transitional	4507
3	Inn Homes		40 Washington Street	Peabody	MA	01960	Housing Services	
4	Housing Search and Stabilization		40 Washington Street	Peabody	MA	01960	Stabilization/Housing Worker	2922
8	Career Link		81 Main Street	Peabody	MA	01960	Career Link	
9	Homework Program		25 Holten Street	Peabody	MA	01960	Children's Enrichment	
10	Haven from Hunger		71 Wallis Street	Peabody	MA	01960	Food Pantry, Community Meals, and Resource Center	
No	te: If your agency is exempt from filling this re	nort (eas instructions) complete this cove	r nage only and submit it along with	documentation to support the	hacie of	the evemn	ation	



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, 2023, 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, 2023, 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.

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 2022 combined financial statements, and we expressed an unmodified audit opinion on those combined financial statements in our report dated February 26, 2024. 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, 2022, 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 26, 2024 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.

February 26, 2024



reeful Damago Aniceto. Inc.



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, 2023, 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 26 2024.

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.

Walpole Office 85 West Street Suite F-302 Walpole, MA 02081 Phone: (781) 449-3346 Fax: (508) 759-6762 Website www.tdacpas.com Cape Cod Office 258 Main Street Suite A-1 Buzzards Bay, MA 02532 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.

February 26, 2024

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	ORGANIZATION : C	itizens Inn, Inc.			FEIN	222540856	
s	TATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET)	06/30/2023	W	TH COMPARATIV	E TOTALS AS OF	6/30/2022	
	ASSETS	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
1	Cash and Cash Equivalents	256,138				256,138	461,668
2	Accounts Receivable, Program Services	350,642				350,642	216,439
3	Allowance for Doubtful Accounts	(3,999)				(3,999)	(3,999)
4	Net Accounts Receivable, Program Services	346,643				346,643	212,440
5	Contributions Receivable	504,902				504,902	196,635
6	Notes Receivable	, , , , , , , , , , , , , , , , , , ,				·	,
7	Prepaid Expenses	107,365				107,365	53,651
8	Other Accounts Receivable	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,,,,,	
9	Other Current Assets	2,040				2,040	2,150
10	Short-Term Investments	,				·	,
11	TOTAL CURRENT ASSETS	1,217,088				1,217,088	926,544
12	Land, Buildings, and Equipment		8,319,783			8,319,783	8,107,582
13	Accumulated Depreciation		(2,987,207)			(2,987,207)	(2,708,063)
14	Net Land, Buildings and Equipment		5,332,576			5,332,576	5,399,519
15	Long-Term Investments						
16	Other Assets	58,557	57,919			116,476	53,956
17	Due From Other Funds						
18	TOTAL ASSETS	1,275,645	5,390,495			6,666,140	6,380,019
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	243,888				243,888	104,657
20	Subcontract Payable						
21	Accrued Expenses	147,960				147,960	134,259
22	Current Notes Payable		253,752			253,752	
23	Current Portion Long-Term Debt		94,864			94,864	90,562
24	Deferred Revenue	29,341				29,341	2,303
25	Other Current Liabilities	30,644				30,644	23,800
26	TOTAL CURRENT LIABILITIES	451,833	348,616			800,449	355,581
27	Long-Term Notes & Mortgage Payable		4,018,835			4,018,835	4,176,162
28	Other Liabilities	57,781				57,781	
29	Due to Other Funds						
30	TOTAL LIABILITIES	509,614	4,367,451			4,877,065	4,531,743
	NET ASSETS						
31	Without Donor Restrictions	425,398	1,023,044			1,448,442	1,758,276
32	With Donor Restrictions	340,633				340,633	90,000
33	TOTAL NET 400ET0						101005
34 35	TOTAL NET ASSETS TOTAL LIABILITIES AND NET ASSETS	766,031 1,275,645	1,023,044 5,390,495			1,789,075 6,666,140	1,848,276 6,380,019
	See Accompanying Notes to the Financial Statements						

	ORGANIZATION : Citizens Inn, Inc.		FEIN	: 222540856		
	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	06/30/2023 W	ITH COMPARATIVI	E TOTALS FOR TH	IE VEAR ENDED	06/30/2022
	STATEMENT OF ACTIVITIES FOR THE TEAR ENDED	00/30/2023 VV	TITI COMI ANATIVI	L TOTALS FOR IT	IL ILAN LINDLD	00/30/2022
		Without Donor	With Donor		TOTAL	TOTAL
	REVENUES, GAINS, AND OTHER SUPPORT	Restrictions	Restrictions		THIS YEAR	LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events	930,032	449,785		1,379,817	1,173,425
2	In-Kind Contributions	2,836,653			2,836,653	3,219,333
3	Grants	8,000			8,000	4,000
4	Program Service Fees	2,866,287			2,866,287	2,632,102
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	355			355	683
7	Revenue from Commercial Products & Services	11,559			11,559	3,000
8	Other	6,144			6,144	1,022,894
9	Net Assets Released From Restrictions:	100 100	(100 100)			
10	Satisfaction of Program Restrictions	199,152	(199,152)			
11	Satisfaction of Equipment Acquisition Restrictions					
12 13	Expiration of Time Restrictions TOTAL REVENUE, GAINS, AND OTHER SUPPORT	0.050.400	250,633		7 400 045	0.055.407
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	6,858,182	250,033		7,108,815	8,055,437
	EXPENSES AND LOSSES					
14	Administration (Management & General)	661,624			661,624	638,574
15	Fundraising	460,492			460,492	405,284
16	Total Program Services	6,045,900			6,045,900	6,185,378
17	TOTAL EXPENSES	7,168,016			7,168,016	7,229,236
18	Losses	7,100,010			7,100,010	1,223,200
'	200000					
19	TOTAL EXPENSES AND LOSSES	7,168,016			7,168,016	7,229,236
	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	(309,834)	250,633		(59,201)	826,201
25	NET ASSETS AT BEGINNING OF YEAR	1,758,276	90,000		1,848,276	1,022,075
26	NET ASSETS AT END OF YEAR	1,448,442	340,633		1,789,075	1,848,276
	See Accompanying Notes to Financial Statements					

ORGANIZATION: Citizens Inn, Inc. FEIN: 222540856

Statement of Functional Expenses for the Year Ended: 06/30/2023

		SUPPORTING	PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	2,315,425	457,241	282,699	1,575,485
2. Occupancy	791,908	48,782	12,100	731,026
3. Other Program / Operating Expense	508,982	5,637	9,251	494,094
4. Subcontract Expense				
5. Direct Administrative Expense	3,272,557	142,544	154,952	2,975,061
6. Other Expenses				
7. Depreciation of Buildings and Equipment	279,144	7,420	1,490	270,234
8. TOTAL EXPENSES	7,168,016	661,624	460,492	6,045,900

See Accompanying Notes to Financial Statements

ORGANIZATION: Citizens Inn, Inc.	FEIN:	222540856
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Statement of Functional Expenses for the Year Ended: 06/30/23

	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	9	10			
Employee Compensation & Related Expenses		537,273			
2. Occupancy		120,443			
3. Other Program / Operating Expense	2,000	108,504			
4. Subcontract Expense					
5. Direct Administrative Expense	6,800	2,873,722			
6. Other Expenses					
7. Depreciation of Buildings and Equipment		122,123			
8. TOTAL EXPENSES	8,800	3,762,065			

See Accompanying Notes to Financial Statements

222540856 ORGANIZATION: Citizens Inn, Inc. FEIN: 06/30/2023 STATEMENT OF CASH FLOWS for the YEAR ENDED INDIRECT METHOD **Cash Flows from Operating Activities: TOTAL** Changes in Net Assets 1 (59,201)Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities: 2 Depreciation 279,144 3 Losses 4 (134,203)Increase/Decrease in Net Accounts Receivable 5 Increase/Decrease in Prepaid Expenses (53,714)6 Increase/Decrease in Contributions Receivable (308, 267)7 Increase/Decrease in Accounts Payable 139,231 8 Increase/Decrease in Accrued Expenses 13,702 9 Increase/Decrease in Deferred Revenue 27,038 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 2,215 14 Net Cash Provided by/(used in) Operating Activities (94,055)**Cash Flows from Investing Activities:** 15 Insurance Proceeds Purchase(s) of Capital Assets (Land, Bldgs. & Equip.) 16 (212,201)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 (212,201)**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 (79, 274)29 Other Finance Payments/Reciepts 180,000 30 Net Cash Provided by/(used in) Financing Activities 100,726

See Accompanying Notes to the Financial Statements

	ORGANIZATION: Citizens Inn, Inc.	FEIN:	222540856
	STATEMENT OF CASH FLOWS for the YEAR ENDED	06/30/2023	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year		(205,530) 461,668 256,138
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other	74,623	
36 37 38 39 40	Supplemental Data for Noncash Investing and Financing Activities: Gifts of Equipment Other Noncash Investing and Financing Activities		
	See Accompanying Notes to the Financial Statements		

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 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.

NOTE 1 – <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> – 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 and re during the fiscal year ended June 30, 2022. The Organization also recognized debt forgiveness of \$120,609 during the fiscal year ended June 30, 2022 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 25 CAH families experiencing homelessness.

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

Housing Stabilization-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, 2023, 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, mentoring, and establishing connections in the community.

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.

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 a 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 it 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.

NOTE 1 – <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> – 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 \$340,633 as of June 30, 2023.

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, 2023, 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 \$5,144 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.

NOTE 1 – <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> – 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, 2023, 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

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, 2023.

Leases

Effective July 1, 2022, the Organization adopted the FASB ASU 2016-02, Leases (ASC 842), which replaced the existing guidance for leases using the transition method introduced by ASU 2018-11. Under ASC 842, a right-of-use asset and lease liability is recorded for all leases and the statement of activities reflects the lease expense for the operating leases and amortization/interest expense for the financing leases. The balance sheet amount recorded for existing leases at the date of adoption of ASC 842 is calculated using the applicable incremental borrowing rate at the date of adoption. The adoption of the lease standard did not result in a cumulative catch-up adjustment to the opening balance of net assets.

The new standard provided various practical expedients, which were assessed to determine the ultimate impact of the new standard upon adoption. The Organization elected the package of practical expedients, which permits the Organization to not to reassess (1) whether any expired or existing contracts are or contain leases, (2) the lease classification for any expired or existing leases and (3) any initial direct costs for any existing leases as of the effective date.

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

The Organization also elected the practical expedients to not apply the recognition requirements in the standard to a lease that at commencement date has a term of twelve months or less and does not contain a purchase option that is reasonably certain to exercise and to not separate lease and related non-lease components.

The Organization leases its facilities under a non-cancelable operating lease. Right-of-use asset represents the right to use an underlying asset for the lease term, and the lease liabilities represent the obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of the lease payments over the lease term. As this lease did not provide an implicit rate, the Organization uses the federal borrowing rate in determining the present value of lease payments. This lease agreement does include options to extend the lease, but these are not included in these financial statements as the certainty of exercising these options is not reasonably certain.

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, 2023, there was no liability for tax on unrelated business income.

Inn Transition, Inc. is exempt from federal and state income tax under Section 50l(c)2 of the Internal revenue Code and therefore is not subject to income tax. Accordingly, no provision for income taxes is included in the combined financial statements.

For the year ended June 30, 2023, 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, 2021 through 2023 are subject to examination by the Internal Revenue Service.

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.

<u>Contributions with and without</u> Donor Restrictions

In accordance with ASU 2018-08, which clarifies the accounting guidance for notfor-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.

NOTE 1 – <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> – 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 \$287,835.

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 62% of its total revenue from state governmental agencies, 21% from foundations and individual donors, 7% from special events 4% from rental activities and 6% from city and local grants during the year ended June 30, 2023. All revenue is recorded at the estimated net realizable amounts.

NOTE 1 – <u>NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –</u> 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, 2023, estimated liabilities for vacation time included in accrued expenses was \$64,343.

Summarized Financial Information for 2022

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, 2022, from which the summarized information was derived.

Subsequent Events

The Organization is required to consider events subsequent to the financial statement date for potential adjustment to or disclosure in the financial statements. Therefore, the Organization has performed an evaluation of subsequent events on February 26, 2024, the date the Organization's combined financial statements were available for issuance and has identified the following event that occurred after the end of the fiscal year ended June 30, 2023, but before the financial statements were available to be issued:

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

Subsequent Events-continued

After the fiscal year-end, the Organization was awarded \$800,000 under the American Rescue Plan Act (ARPA) through the North Shore HOME Consortium. The grant funds are intended to renovate the 29 Holten Street property. As of the date of these financial statements, the Organization has not recognized any grant revenue related to this award as the conditions for recognition under ASC 958-605, Not for Profit Entities-Revenue Recognition, have not been met. The Organization will recognize the grant revenue in the fiscal year when both the revenue recognition criteria are met and the qualifying expenses are incurred.

No other significant subsequent events that would require adjustment to or disclosure in the financial statements has been identified by the Organization as of February 26, 2024.

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, 2023.

NOTE 3 – EMPLOYEE BENEFITS

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 3 – EMPLOYEE BENEFITS (Continued)

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 hours 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 \$20,958 for the year ended June 30, 2023.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable is composed of the following amounts as of June 30, 2023:

Federal, state and local funds	\$ 348,360
Rental and other	2,282
	350,642
Contributions	504,902
Total	\$ 855,544

NOTE 5 - DEBT

Lines of Credit

The Organization has a line of credit of \$75,000 with Eastern Bank, with interest at 8.75% as of June 30, 2023. The line is secured by the property at 12 Fulton Street. There was a balance due of \$73,752 as of June 30, 2023.

The Organization has a line of credit of \$250,000 with North Shore Bank with interest at 9.25% as of June 30, 2023. The line is secured by the Organization's general business assets. There was a balance due of \$180,000 as of June 30, 2023.

NOTE 5- <u>DEBT – continued</u>

Long term debt consisted of the following as of June 30, 2023:

	Collateralized by	Principal		Monthly	Amort.		
Mortgage Note	Real Estate	Balance	Original	Install-	Period	Interest	Payable -
Lender	in Peabody, MA	6/30/2023	Amount	ments	Years	Rate	Maturity
Rockland Trust	25 Holten St.	\$228,681	\$325,000	\$1,792	25	5.38%	May, 2037
M&T Bank	29 Holten St.	127,083	\$230,000	\$1,232	30	4.75%	August, 2034
North Shore Bank	40 Washington St.	70,275	\$132,000	\$701	30	6.35%	March, 2033
North Shore Bank	42 Washington St.	132,005	\$400,000	\$2,770	30	5.50%	December, 2027
M&T Bank	84R Central St.	86,159	\$157,036	\$860	30	3.74%	October, 2034
Eastern Bank	71 Wallis St.	472,989	\$500,000	\$1,354	30	4.37%	February, 2031
North Shore Bank	12 Fulton St.	183,952	\$200,000	\$1,464	15	3.85%	November, 2036
		\$1,301,143					

Amortizing

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.

	Collateralized by	Principal		Amort.		
	Real Estate in	Balance	Original	Period	Interest	
Lender	Peabody, MA	6/30/2023	Amount	Years	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	d 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
		\$2,812,556				

NOTE 5 – DEBT- Continued

Maturities of mortgage notes payable are as follows:

2024	\$ 94,864
2025	99,374
2026	104,102
2027	90,408
2028	75,980
Thereafter	836,415
Total	\$1,301,143

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, 2023 totaled \$1,021.

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 this donated food is valued at \$1.92 per pound, determined by Feeding America which results in a value of \$1,764,789 including amounts from USDA of \$284,169.

NOTE 7 – OPERATING LEASES

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 2023. These leases do not meet the requirements under FASB ASU 2016-02, Leases (ASC 842). Total rental expense for the year ended June 30, 2023, was \$237,298.

NOTE 7 - OPERATING LEASES- Continued

In accordance with FASB ASC 842, the Organization has classified the lease at the main offices on 81 Main Street, Peabody, Massachusetts as qualifying operating lease and recognized on the accompanying balance sheet at June 30, 2023 an operating lease right-of-use asset and a corresponding operating lease liabilities equivalent to the discounted future lease payments.

The following summarizes the undiscounted cash flows for the remaining years under the operating lease at June 30, 2023:

Year ending June 30:	A	mount
2024	\$	18,842
2025		18,900
2026		19,542
2027		3,267
Total lease payments		60,551
Less: imputed interest		(2,631)
	\$	57,920

The weighted average remaining non-cancellable lease term for the operating lease was 49 months. The weighted average discount rate for the operating lease was 2.88%.

In addition, the Organization has several vehicle and equipment leases expiring at various dates through March 6, 2026.

Future minimum lease payments under vehicle operating leases that have remaining terms in excess of one year as of June 30, 2023, are as follows:

Year ending June 30:	A	mount
2024	\$	7,486
2025		7,486
2026		3,743
Total	\$	18,715

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:

Executive Office of Housing & Livable Communities (formerly DHCD)

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 – <u>LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS</u>

The Organization has \$1,111,682 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 \$256,138, accounts receivable of \$350,642, and contributions receivable of \$504,902. The financial assets of \$340,633 are subject to donor restrictions that make them unavailable for general expenditure, leaving \$771,049 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. The Organization also has members of the Board of Directors who are licensed attorneys who provide pro bono legal services to the Organization. There is new Board Member who is also a vendor providing snow removal and landscaping services. The value of these services is immaterial as of June 30, 2023.

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. As of June 30, 2023, the Organization has no liability to the Commonwealth of Massachusetts.

SUPPLEMENTARY INFORMATION

R. Combinations, Ghs, Lagonos, Response) 90,000 77,500 154,000 77,500 154,000 77,500 7	ORGANIZATION: Citizens Inn	, Inc.			ORGANIZA1	TION SUPPLEMENTAL INFORMATION SCHE	DULE A - Unaι	dited	FY	END:	6/30/2023	FEIN:	222540856
R. Combissione, Discussione,						Tot:	al Organization	Ad	lmin (M&G)	Fu	ınd Raising	Total	All Programs
28 Gov. Private Private 100 18,19 105 10,10 10,1		Total Organization	Admin.(M&G)	Fund Raising			Expense					FTE	Expense
SR Prize Noting		930,032			154,580							23.01	1,207,912
RT Total Contributions and In-Yand 1976 175,322 2499.98 44 A. Accing/Concrol/Support FET/Departmen 432 275,381 228 195,985 138 127,084 198	· ·					· · · · · · · · · · · · · · · · · · ·							
St. Mars Gov. Grant													
RR Onc Cont (coluid Foot Direct)		3,766,685			2,989,766			2.30	190,695	1.30	107,446	0.93	77,190
R. Paper Of Proving Proving Comments 5,000 5,000 75 Commercial Products & Sv-Miking PTE-Exp 555 1906 405 30.775 255 256 47 256 47 256 4		9.000	XXXXXXXXXX					4.05	206 720	2 55	226 474	0.02	2,353 79,543
SR Dept of Mental Health (OMH)							3 102,149	4.03	300,732			0.93	79,545
198 Dept of Public Health (DPh)		0,000	XXXXXXXXXXX				4 1,910,661	4.05	386,732			23.94	1,287,455
11R Dept of Children and Families (DCFUSS)	9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXXX	XXXXXXXXXXX		9E Payroll Taxes 150	202,783		37,957		22,044		142,782
12R Dept of Trianslional Assist (DTAWEL)	10R Dept. of Public Health (DPH)	586,279	XXXXXXXXXX	XXXXXXXXXX	586,279	10E Fringe Benefits 151	198,678		31,970		22,296		144,412
18R Dept of Youth Services (DYS)													836
MR Health Care Fin & Policy (HCC)-Contract	,												1,575,485
SR Health Care Fin & Policy (HCP)-LOP													281,449 270,234
16R M. Comm. For the Blind (MCB)													394,094
178 MA. Comm. for Deaf & H (MCD)													55,483
198 MA. Off. for Refugues & Immigr.(OR)													1,001,260
2RR Equip of Early Face. & Care (EEC)-Contract XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													1,318
21F Dept of Early Eaux & Care (EEC)-Voucher							244,221						244,221
228 Dept of Correction (DOC)						· · · · · · · · · · · · · · · · · · ·							
28R post of Elementary & Secondary Educ. (DOE)													
24F Paricle Board (PAR)													5,321
25R Except Management M									687		2/1		2,483 31,896
26F Ex. Off. of Eider Affairs (ELD)									XXXXXXXXXX		XXXXXXXXX		4,726
288 FPOS Subcontract													51,534
29R Other Mass. State Agency POS	27R Div.of Housing & Community Develop(OCD)	1,806,197	XXXXXXXXXXX		1,806,197	27E Vehicle Depreciation 208							
30R Mass State Agency Non - POS													
31R Mass. Local Govr/Quasi-Govt. Entities 245,979 XXXXXXXXXXXX XXXXXXXXXXX XXXXXXXX													71,947
32R Non-Mass. StateLocal Government XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2/5 070			2//5 070		8,189						8,189
33R Direct Federal Grants/Contracts 77,917 XXXXXXXXXXX XXXXXXXXXXX XXXXXXXX		240,010			240,010				700000000		700000000		
35R Medicaid - MBHP Subcontract		77,917			77,917		72,459		XXXXXXXXXX		XXXXXXXXX		72,459
36R Medicare XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						34E Non Charitable Expenses							
37R Mass, Govt. Client Stipends													
38R Client Resources							508,982		5,637		9,251		494,094
39R Mass. Publicly sponsored client offsets 40R Other Publicly sponsored client offsets 41R Private Client Fees (excluding 3rd Pty) 41R Private Client Fees (excluding 3rd Pty) 42R Private Client Fees (excluding 3rd Pty) 43R Total Assistance and Fees 42,866,287 43R Total Assistance and Fees 43R Commercial Activities 411,559 45R Admin. Vehicle Expenses 410 47R Investment Revenue 48R Other Sporam 49R Allocated Admin (M&G) Revenue 50R Released Net Assets-Frogram 199,152 52R Released Net Assets-Furgam 52R Released Net Assets-Time 52,475 40C Addit Fees 410 40C Addit Fees 410 40E Addit Fees 410 40E Addit Fees 410 40E Addit Fees 410 40E Addit Fees 4 10 40E Admin. Vehicle Expenses 4 10 40E Admin. Vehicle Depreciation 4 10 40E Professional Insurance 4 10 4									VVVVVVVVV				XXXXXXXXXX
40R Other Publicly's ponsored client offsets 41R Private Client Fees (excluding 3rd Pty) 41R Private Client Fees (excluding 3rd Pty) 42R Private Client Fees & Other Admin. Expenses 410 42R Private Client Fees & Other Admin Expenses 410 42R Private Client Fees & Other Admin Expenses 42E Admin. Vehicle Depreciation 410 42R Private Client Fees & Other Admin Expenses 410 42R Private Client Fees & Other Admin Expenses 410 42R Private Client Fees & Other Admin Expenses 410 42R Private Client Fees & Other Admin Expenses 410 42R Private Client Fees & Other Administrative Expense 42E Admin Vehicle Depreciation 410 42E Private Client Fees & Other Administrative Expense 42E Admin Vehicle Expenses 410 42E Private Client Fees & O		88 628			88 628				******				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty) 42R Private Client Fees (excluding 3rd Pty) 42R Private Client 3rd Ptylother offsets 42R Other Professional Fees & Other Admin. Expenses 410 42R Other Professional Fees & Other Admin. Expenses 410 42R Ederated Fundraising 44R Federated Fundraising 45R Commercial Activities 411,559 45E Admin. Vehicle Expenses 410 46R Non-Charitable Revenue 47R Investment Revenue 48R Other Revenue 48R Other Revenue 48R Other Revenue 48R Allocated Admin (M&G) Revenue 50R Released Net Assets-Frogram 199,152 51R Released Net Assets-Time 41E Management Consultant 410 42E Other Professional Fees & Other Admin. Expenses							22.475		22.475			•	XXXXXXXXXX
43R Total Assistance and Fees 2,866,287 XXXXXXXXXX XXXXXXXXXX 2,866,287 43E Leased Office/Program Office Equip.410,390 44E Office Equipment Depreciation 410 54E Admin. Vehicle Expenses 410 55E Admin. Vehicle Expenses 410 55E Total Direct Administrative Expense 55E Admin. Vehicle Expense 55E Admin							, .		, -				XXXXXXXXXX
44R Federated Fundraising 44E Office Equipment Depreciation 410 XXXXX 45R Commercial Activities 11,559 559							284,200		120,069		154,110		10,021
45R Commercial Activities 11,559 45E Admin. Vehicle Expenses 410 XXXXX 46R Non-Charitable Revenue 46E Admin. Vehicle Depreciation 410 XXXXX 47R Investment Revenue 355 355 47E Directors & Officers Insurance 410 XXXXXXXXXXX 48R Other Revenue 6,144 4,204 1,940 48E Program Support 216 2,965,882 XXXXXXXXXXX 842 49R Allocated Admin (M&G) Revenue XXXXXXXXXXXXX 49E Professional Insurance 410 50E Working Capital Interest 410 50E Working Capital		2,866,287	XXXXXXXXXXX	XXXXXXXXXXX	2,866,287								
46R Non-Charitable Revenue 46E Admin. Vehicle Depreciation 410 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		44.550			44.550								XXXXXXXXXX
47R Investment Revenue 355 355 47E Directors & Officers Insurance 410 XXXXXXXXXX 842 48R Other Revenue 6,144 4,204 1,940 48E Program Support 216 2,965,882 XXXXXXXXXX 842 49R Allocated Admin (M&G) Revenue XXXXXXXXXXX 49E Professional Insurance 410 50E Working Capital Interest 410 50E Working Capital Interest 410 51E Total Direct Administrative Expense 3,272,557 142,544 154,952 52R Released Net Assets-Time 52E Admin (M&G) Reporting Center Allocation XXXXXXXXXXX (661,624) 100,658		11,009			11,559								XXXXXXXXXX
48R Other Revenue 6,144 4,204 1,940 48E Program Support 216 2,965,882 XXXXXXXXXXX 842 49R Allocated Admin (M&G) Revenue XXXXXXXXXXX 49E Professional Insurance 410 50E Working Capital Interest 410 50E Working Capital Interest 410 51E Total Direct Administrative Expense 3,272,557 142,544 154,952 52R Released Net Assets-Time 52E Admin (M&G) Reporting Center Allocation XXXXXXXXXXX (661,624) 100,658		355	355									•	XXXXXXXXXX
50R Released Net Assets-Program 199,152 199,152 50E Working Capital Interest 410 3,272,557 142,544 154,952 51R Released Net Assets-Equipment 52R Released Net Assets-Time 52E Admin (M&G) Reporting Center Allocation XXXXXXXXXXX (661,624) 100,658					1,940		2,965,882		XXXXXXXXX		842	İ	2,965,040
51R Released Net Assets-Equipment 51E Total Direct Administrative Expense 3,272,557 142,544 154,952 52R Released Net Assets-Time 52E Admin (M&G) Reporting Center Allocation XXXXXXXXXX (661,624) 100,658													
52R Released Net Assets-Time 52E Admin (M&G) Reporting Center Allocation XXXXXXXXXXX (661,624) 100,658		199,152			199,152		0.000.00		110 = : :		151.05		0.077.00
													2,975,061
53E Total Reimbursable & Fundraising Expense 7,168,016 561,150	5∠n released inet Assets-Time								(661,624)				560,966 6,606,866
53R TOTAL REVENUE 6,858,182 6,476 783,002 6,068,704 54E Direct State/Federal Non-Reimbursable Expense 7,160,010 301,130	53R TOTAL REVENUE	6.858.182	6.476	783.002	6.068.704		7,100,010					-	0,000,000
54R TOTAL EXPENSE = 56E 7,168,016 561,150 6,600,866 555 Allocation of State/Fed Non-Reimbursable Expense XXXXXXXXX			0,470				XXXXXXXXXX			1	. 000000000		
55R OPERATING RESULTS (309,834) 6,476 221,852 (538,162) 56E TOTAL EXPENSE = 56R 7,168,016 561,150			6,476					İ			561,150		6,606,866
NON-REIMBURSABLE EXPENSE DETAIL Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimburs								se see S	chedule B Note to	Readers		ate Non-R	eimbursable Exp.
COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, 1N Direct Employee Compensation & Related Exp. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.		iates to organizatior	n principals. Attach	schedule of non-sa	lary items.	2N							
Reporting Entity Compensation Compensation from Other Entities 3N Direct Other Program/Operating XXXXXXXXXX	Name 0 Title												
Name & Title Salary Other Salary Other 4N Direct Subcontract Expense XXXXXXXXXX			Other	Salary	Other								
1C Carolina Trujillo, Executive Director 136,500 5N Direct Administrative Expense XXXXXXXXXX 5N Direct Administrative Expense XXXXXXXXXX 5N Direct Other Expense XXXXXXXXXXX 5N Direct Other Expense 5													
2C Michiele Greaney, Director or Finance 93,04 on Direct Other Expense AXXXXXXXX 7N Direct Depreciation XXXXXXXXXXX		93,004								•			
4C 8N Total Direct Non-Reimbursable (must tie to 54E) XXXXXXXXXX													
SC 9N Total Direct and Allocated Non-Reimbursable (54E+55E) XXXXXXXXXX										•			
		Starting Balance	Expended Amount	Accrual Amount	Liability Amt.		3,208,893		6,476	•			3,202,417
Prior Year Ma. Revenue Adjustments 11N Capital Budget Revenue Adjustments XXXXXXXXXXX						11N Capital Budget Revenue Adjustments			·	•	XXXXXXXXX		
									(6,476)		XXXXXXXXX		(3,202,417)
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment) Description of Admin (M&G) Direct Non-Reimbursable Exp.	Comm. of MA cost reimbursement overbilling	(preliminary calc	. subject to adjust	ment)									

ORGANIZATION: Citizens Inn, Inc.		PROGRAM S	UPPLEMENTA	L INFOF	RMATION SC	HEDULE B - Unaudited	FY END:	45107	FEIN:	222540856
UFR Program Number: 1	Program Name:	Inn Between	Description:	Homeless F	amily Shelter		leral Domestic	Assistance #:	В	
*Program Type: 25	Program Address:	25 Holten Street	Peabody	MA	01960	http://www.cfda.c # Weeks operated during audit period (e.g., 52		# operating h	ours/week (e.g., 40):	40
late to Boodays. This school as should be read in	contact with E.S. Ma	(Number/Street)	(City)	(State)	(Zipcode)	variances or non-reimbursable expenses (e.g., In-Ki	nd danationa) m	au ha anneansiata	and desirable	
						tions Rate; 26 = Other Non-negotiated Unit Rate; 27				
EVENUE		OS STAFFING_# hours/yr = 1.00 FT	E: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	7,454	1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	5.39	239,014		%
2R Gov. In-Kind/Capital Budget 3R Private IN-Kind		2S Program Function Manager (UFR Title 1 3S Asst. Program Director (UFR Title 103)	01)	0.76	52,712	2E Chief Executive Officer 3E Chief Financial Officer				
4R Total Contribution and In-Kind	7.454	4S Supervising Professional (UFR Title 103))			4E Accting/Clerical Support	0.39	32.079		
5R Mass Gov. Grant	1,101	5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/House-Grndskeeping	0.00	02,010		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	0.39	32,079		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N M	IA (Title 107)			7E Commerical products & Svs/Mkting		071.000		
8R Dept. of Mental Health (DMH)9R Dept. of Developmental Services (DDS/DMF)	2)	8S R.N Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109)				8E Total FTE/Salary/Wages 9E Payroll Taxes 150	5.78	271,093 40,543		
10R Dept. of Public Health (DPH)	()	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	-	41.006		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		(7.373)		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.		345,269		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UF	R Title 113)			13E Facility and Prog. Equip.Expenses 301,390		158,063		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		53,150		
15R Health Care Fin & Policy (HCF)-UCP 16R MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFR Title 11: 16S Teacher (UFR Title 116)	o)			15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390	_	183,864 26,120		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	_	421,197		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118))			18E Direct Care Consultant 201		422		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202		163,828		
20R Dept.of Early Educ. & Care (EEC)-Contract	ot	20S Day Care Asst. Teacher / Aide (UFR Titl	le 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122			3,719	21E Subcontracted Direct Care 206 22E Staff Training 204	_			
22R Dept of Correction (DOC)23R Dept. of Elementary & Secondary Educ. (D	OF	22S Clinician-(formerly Psych.Masters)(UFR23S Social Worker - L.I.C.S.W. (UFR Title 12	Title 123)		3,719	23E Staff Mileage / Travel 205	_			
24R Parole Board (PAR)	.02	24S Social Worker - L.C.S.W., L.S.W (UFR				24E Meals 207	_	639		
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	,			25E Client Transportation 208		1,345		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title				26E Vehicle Expenses 208		16,619		
27R Div.of Housing & Community Develop(OCE	1,280,815	27S Cert. Alch. &/or Drug Abuse Counselor ((UFR Title 129)		2,255	27E Vehicle Depreciation 208				
28R POS Subcontract 29R Other Mass. State Agency POS		28S Counselor (UFR Title 130) 29S Case Worker / Manager - Masters (UFR	Title 121)			28E Incidental Medical /Medicine/Pharmacy 209 29E Client Personal Allowances 211	_	8,092		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)	ille ioi)		4.859	30E Provision Material Goods/Svs./Benefits 212	-	0,092		
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR 1		0.61	34,975	31E Direct Client Wages 214	_			
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13	34)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	21,405	33S Direct Care / Prog. Staff II (UFR Title 13	5)	0.80	18,587	33E Program Supplies & Materials 215		35,121		
34R Medicaid - Direct Payments 35R Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFR Title 136	3)	3.22	95,799	34E Non Charitable Expenses	_			
36R Medicare		35S Prog. Secretarial / Clerical Staff (UFR Ti 36S Maintainence, House/Groundskeeping,				35E Other Expense 36E Total Other Program Expense	_	226,066		0/_
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138				42E Other Professional Fees & Other Admin. Exp	. 410	7,448		
38R Client Resources		38S Direct Care Overtime, Shift Differential a		XXXXXX	26,108	43E Leased Office/Program Office Equip.410,390				
39R Mass. spon.client SF/3rd Pty offsets	48,180	39S Total Direct Program Staff = 1E		5.39	239,014	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets	3,328					48E Program Support 216		53,190		
41R Private Client Fees (excluding 3rd Pty) 42R Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:	CE STATISTICS FAMILIES			49E Professional Insurance 410 50E Working Capital Interest 410	_			
43R Total Assistance and Fees	1,353,728	2SS Enter total unit capacity:	FAMILIES			51E Total Direct Administrative Expense	_	60,638		%
44R Federated Fundraising	1,000,120			Undup #	# service units	52E Admin (M&G) Reporting Center Allocation		122,936		%
45R Commercial Activities				Clients	delivered	53E Total Reimbursable Expense		1,176,106		%
46R Non-Charitable Revenue			y sponsored clients:		38	54E Direct State/Federal Non-Reimbursable Expe				%
47R Investment Revenue 48R Other Revenue	695	4SS OSD's Program Privatel 5SS Performance Report (D-1	y sponsored clients: Free Care clients:			55E Allocation of State/Fed Non-Reimbursable Ex 56E TOTAL EXPENSE	pense	1,176,106		
49R Allocated Admin (M&G) Revenue	095	6SS Internet filing system)	Total:		38	57E TOTAL EXPENSE	_	1,361,877		
50R Released Net Assets-Program		7SS suspended for FY '08 filings.			- 00	58E OPERATING RESULTS		185,771		
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Exces	s Rev. *	* (s	ubject to OSD adju	ustment)
52R Released Net Assets-Time		MASSACHUSETTS CONTRACT II				BLE EXPENSE DETAIL	Description			,
53R Total Revenue = 57E	1,361,877	Dept Contract ID -11 Character				ompensation & Related Exp.				
SUBCONTRACTED DIRECT CARE	EYDENSE DETAIL	1C OCD OCD8400HS32	2906		Direct Occupancy Direct Other Progra	em/Operating				
Subcontractor Name FEIN	Expense Amt.	3C			Direct Other Progra Direct Subcontract					
SDC SDC	Experies Airt.	4C			Direct Administrativ					
SDC		5C	×	6N I	Direct Other Exper	nse				
SDC		POS SUBCONTRACT INFORM			Direct Depreciation					
SDC		State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)	(Any Excess o	f Non-Reimbursal	ble Expense over I	Eligible
SDC		1PS				located Non-Reimb. (54E+55E)	Revenue Offse	ets is subject to re	coupment where t	the
omm. Of MA Surplus Rev. Retention Share	168,055	2PS				pursable Exp. Revenue Offsets 8,149 venue Adjustment	program is pur	chased by the Co	mmonwealth and	must be
James of the outplus Nev. Retention Stidle	100,000	0. 0				mbursable Expense Over Offsets (8,149)	recognized as	a liability on the F	inancial Statemen	nts.)
PREPARER COMMENTS:						(0,170)				

	ORGANIZATION: Citizens Inn, Inc.		PROGRAM SU	JPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unaudited	FY END: 6/30/2023	FEIN: 222540856
	UFR Program Number: 2	Program Name:	The Inn Transition	Description:	Sober-Living	g Transitional		deral Domestic Assistance #	t:B
	*Program Type: 25 Pr	ogram Address:	42 Washington Street (Number/Street)	Peabody (City)	MA (State)	01960 (Zipcode)	http://www.cfda. # Weeks operated during audit period (e.g., 5		ting hours/week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in co	ntext with F.S. No					variances or non-reimbursable expenses (e.g., In-K	(ind donations) may be appropr	riate and desirable.
							tions Rate; 26 = Other Non-negotiated Unit Rate; 27		
REVĚNI			0S STAFFING_# hours/yr = 1.00 FTE			Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual	Planned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,902	1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	3.05 192,325	%
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 1)	01)	0.24	16,219	2E Chief Executive Officer		
	Private IN-Kind		3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer		
	Total Contribution and In-Kind	1,902	4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support	0.13 10,839	
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105	& 121)			5E Admin Maint/House-Grndskeeping		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)				6E Total Admin Employee	0.13 10,839	
	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N M	A (Title 107)			7E Commerical products & Svs/Mkting	3.18 203,164	
	Dept. of Mental Health (DMH) Dept. of Developmental Services(DDS/DMR)		8S R.N Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109)				8E Total FTE/Salary/Wages 9E Payroll Taxes 150	25,689	
	Dept. of Public Health (DPH)	586,279	10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	25,982	
	Dept. of Fublic Fleatiff (BFFF) Dept. of Children and Families (DCF/DSS)	300,213	11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments	(1,857)	
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp		%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFF	R Title 113)			13E Facility and Prog. Equip.Expenses 301,390	9,131	
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)	,			14E Facility & Prog. Equip. Depreciation 301	62,802	
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115	5)			15E Facility Operation/Maint./Furn.390	63,864	
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390	11,210	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	147,007	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	195	
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202	72,413	
	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title				20E Clients and Caregivers Reimb./Stipends 203		
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)		0.05	4.444	21E Subcontracted Direct Care 206	4.400	
	Dept of Correction (DOC) Dept. of Elementary & Secondary Educ. (DO		22S Clinician-(formerly Psych.Masters)(UFR 23S Social Worker - L.I.C.S.W. (UFR Title 12		0.05	1,144	22E Staff Training 204 23E Staff Mileage / Travel 205	1,490	
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR T				24E Meals 207	236	
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	1110 120 Q 120)			25E Client Transportation 208	523	
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title	128)			26E Vehicle Expenses 208	7,110	
	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (1.00	58,986	27E Vehicle Depreciation 208		
	POS Subcontract		28S Counselor (UFR Title 130)	•			28E Incidental Medical /Medicine/Pharmacy 209		
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR				29E Client Personal Allowances 211	4,125	
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			2,545	30E Provision Material Goods/Svs./Benefits 212		
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR T				31E Direct Client Wages 214		
	Non-Mass. State/Local Government	7.444	32S Direct Care / Prog. Staff III (UFR Title 13			0.040	32E Other Commercial Prod. & Svs. 214	40.044	
	Direct Federal Grants/Contracts Medicaid - Direct Payments	7,141	33S Direct Care / Prog. Staff II (UFR Title 13534S Direct Care / Prog. Staff I (UFR Title 136		1.63	9,912 74,222	33E Program Supplies & Materials 215 34E Non Charitable Expenses	16,341	
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 136		1.03	14,222	35E Other Expense		
	Medicare Subcontract		36S Maintainence, House/Groundskeeping, 0		0.13	1,765	36E Total Other Program Expense	102,433	9/6
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)		0.10	1,700	42E Other Professional Fees & Other Admin. Exp		,,,
	Client Resources		38S Direct Care Overtime, Shift Differential a		XXXXXX	27,532	43E Leased Office/Program Office Equip.410,39		
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		3.05	192,325	44E Office Equipment Depreciation 410		
	Other Publicly sponsored client offsets	1,378					48E Program Support 216	16,922	
	Private Client Fees (excluding 3rd Pty)			CE STATISTICS			49E Professional Insurance 410		
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:	FAMILIES			50E Working Capital Interest 410		
	Total Assistance and Fees	594,798	2SS Enter total unit capacity:				51E Total Direct Administrative Expense	16,922	%
	Federated Fundraising					# service units delivered	52E Admin (M&G) Reporting Center Allocation	90,075 609,415	%
	Commercial Activities Non-Charitable Revenue		3SS Publicly	sponsored clients:	Cherics	13	53E Total Reimbursable Expense 54E Direct State/Federal Non-Reimbursable Exp		70
	Investment Revenue			sponsored clients:		13	55E Allocation of State/Fed Non-Reimbursable Exp		76
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE	609,415	%
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:		13	57E TOTAL REVENUE = 53R	671,700	%
50R	Released Net Assets-Program	75,000	7SS suspended for FY '08 filings.				58E OPERATING RESULTS	62,285	
51R	Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Exce	ss Rev. *	* (subject to OSD adjustment)
	Released Net Assets-Time		MASSACHUSETTS CONTRACT IN				BLE EXPENSE DETAIL	Description	
53R	Total Revenue = 57E	671,700	Dept Contract ID -11 Characters	s MMARS Code			ompensation & Related Exp.		
			1C DPH INTF2308MM3	4507		Direct Occupancy			
	SUBCONTRACTED DIRECT CARE EX		2C DPH INTF2308M03	4919		Direct Other Progra			
1SDC	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract Direct Administrativ			
2SDC			5C			Direct Administration			
3SDC			POS SUBCONTRACT INFORM	IATION		Direct Other Exper			
4SDC			State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)		
5SDC			1PS	-			located Non-Reimb. (54E+55E)		ursable Expense over Eligible
			2PS				oursable Exp. Revenue Offsets 76,902	Revenue Offsets is subject	to recoupment where the e Commonwealth and must be
Comm.	Of MA Surplus Rev. Retention Share	(14,408)	3PS			Capital Budget Re		recognized as a liability on t	
	PREPARER COMMENTS:				12N	Excess of Non-Rei	mbursable Expense Over Offsets (76,902)		
	PREPARER COMMENTS:								

	ORGANIZATION: Citizens Inn, Inc.		PROGRAM SI	UPPLEMENTA	L INFOF	RMATION SC	CHEDULE B - Unaudited	FY END: 6/30/2	2023	FEIN: 222540856
	UFR Program Number: 3	Program Name:	Inn Homes	Description:	Housing Ser	rvices	Catalog of Fe	deral Domestic Assist	tance #:	В
	<u>—</u>						http://www.cfda.g			
	*Program Type: N/A P	rogram Address:	40 Washington Street	Peabody	(State)	01960 (Zipanda)	# Weeks operated during audit period (e.g., 52	<u>')</u> : <u>52.00</u>	# operating hours/	week (e.g., 40): 40.00
Note to	Readers: This schedule should be read in a	ontext with F.S. No	(Number/Street)	(City)	(State)	(Zipcode)	I variances or non-reimbursable expenses (e.g., In-Ki	ind donations) may be	annronriate and	desirable
							ations Rate; 26 = Other Non-negotiated Unit Rate; 27			
REVEN		,	0S STAFFING_# hours/yr = 1.00 FT			Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Acti		lanned % Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4	1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	0.19	4,984	%
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 1	01)			2E Chief Executive Officer			
	Private IN-Kind	448	3S Asst. Program Director (UFR Title 103)				3E Chief Financial Officer			
	Total Contribution and In-Kind	452	4S Supervising Professional (UFR Title 104				4E Accting/Clerical Support	0.07	6,519	
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105	& 121)			5E Admin Maint/House-Grndskeeping		0.710	
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	14 (TH 407)			6E Total Admin Employee	0.07	6,519	
	Total Grants Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych N.,N.A., R.N N 8S R.N Non Masters (UFR Title 108)	IA (Title 107)			7E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages	0.26	11,503	
	Dept. of Mental Health (DMIT) Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	0.20	1,072	
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		1,085	
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		(568)	
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.		13,092	%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFI	R Title 113)			13E Facility and Prog. Equip.Expenses 301,390		3,493	
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)				14E Facility & Prog. Equip. Depreciation 301		31,687	
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115	5)			15E Facility Operation/Maint./Furn.390		47,479	
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability Insurance 390		6,703	
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		89,362	%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118))			18E Direct Care Consultant 201		1	
	MA. Off. for Refugees & Immigr.(ORI) Dept.of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Titl	lo 120)			19E Temporary Help 202 20E Clients and Caregivers Reimb./Stipends 203			
	Dept.of Early Educ. & Care (EEC)-Contract		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206			
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR				22E Staff Training 204		11	
	Dept. of Elementary & Secondary Educ. (DC	DE	23S Social Worker - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Travel 205			
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR				24E Meals 207			
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208			
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title				26E Vehicle Expenses 208		902	
	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor ((UFR Title 129)			27E Vehicle Depreciation 208			
	POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medicine/Pharmacy 209		10-	
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR				29E Client Personal Allowances 211		127	
	Mass State Agency Non - POS Mass. Local Govt/Quasi-Govt. Entities		30S Case Worker / Manager (UFR Title 132) 31S Direct Care / Prog. Staff Superv. (UFR 1				30E Provision Material Goods/Svs./Benefits 212 31E Direct Client Wages 214			
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13		0.05	3,292	32E Other Commercial Prod. & Svs. 214			
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 13		0.00	5,232	33E Program Supplies & Materials 215		209	
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136				34E Non Charitable Expenses			
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Ti				35E Other Expense			
36R	Medicare		36S Maintainence, House/Groundskeeping,	Cook 138	0.14	1,692	36E Total Other Program Expense		1,250	%
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138				42E Other Professional Fees & Other Admin. Exp		1,635	
	Client Resources		38S Direct Care Overtime, Shift Differential a	and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390)		
	Mass. spon.client SF/3rd Pty offsets	40,448	39S Total Direct Program Staff = 1E		0.19	4,984	44E Office Equipment Depreciation 410		4.000	
	Other Publicly sponsored client offsets	52,684	eep.vi	CE STATISTICS			48E Program Support 216 49E Professional Insurance 410		4,692	
	Private Client Fees (excluding 3rd Pty) Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:	CE STATISTICS FAMILIES			50E Working Capital Interest 410			
	Total Assistance and Fees	93,132	2SS Enter total unit capacity:				51E Total Direct Administrative Expense		6,327	%
	Federated Fundraising	33,102			Undup #	# service units	52E Admin (M&G) Reporting Center Allocation		4,662	%
	Commercial Activities					delivered	53E Total Reimbursable Expense		114,693	%
	Non-Charitable Revenue			y sponsored clients:		15	54E Direct State/Federal Non-Reimbursable Expe	ense		%
	Investment Revenue			y sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Ex			
	Other Revenue	695	5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE		114,693	%
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:		15			94,279	%
	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESULTS		(20,414)	11 000 11 1 1)
	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT IF	NEODMATION		NON DEIMBURG	CRE Preliminary Calculation of Cost Reimb. Exces ABLE EXPENSE DETAIL	Description	(subject	ct to OSD adjustment)
	Total Revenue = 57E	94,279	Dept Contract ID -11 Character				Compensation & Related Exp.	Description		
3311	Total Nevellue - 37 L	34,213	1C	3 WIWARS CODE		Direct Criployee C Direct Occupancy				
	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL	2C			Direct Other Progra				
	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract				
1SDC			4C		5N I	Direct Administrati	ve Expense			
2SDC			5C			Direct Other Exper				
3SDC			POS SUBCONTRACT INFORM			Direct Depreciation				
4SDC			State Dept Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)	(Any Excess of Non-	-Reimbursable E	Expense over Eligible
5SDC			1PS				llocated Non-Reimb. (54E+55E)	Revenue Offsets is s		
Comm	Of MA Surplus Rev. Retention Share		2PS 3PS				bursable Exp. Revenue Offsets 1,147			onwealth and must be
JUIIIII.	Or ma ourplus nev. Retention share		JI U				imbursable Expense Over Offsets (1,147)	recognized as a liabi	ility on the Finan	icial Statements.)
	PREPARER COMMENTS:				1211	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,141)			

ORGANIZATION: Citizens Inn, Inc.		PROGRAM SU	JPPLEMENTA	L INFOR	RMATION SC	HEDULE B - Unaudited	FY END: 6/30/2023	FEIN: 222540856
UFR Program Number: 4	Program Name:	Housing Search and Stabilization	Description:	Stabilization	/Housing Worker		deral Domestic Assistance #:	В
*Program Type: 27 Pr	ogram Address:	40 Washington Street (Number/Street)	Peabody (City)	MA (State)	01960 (Zipcode)	http://www.cfda. # Weeks operated during audit period (e.g., 5		ng hours/week (e.g., 40): 40.00
ote to Readers: This schedule should be read in co	ontext with F.S. No					variances or non-reimbursable expenses (e.g., In-K	(ind donations) may be appropri	ate and desirable.
Program Type codes: 21 = SPED; 22 = HCFP/Med		23 = Negotiated Unit Rate; 24 = Negotiated Acc	comodations Rate; 25					
EVENUE		OS STAFFING_# hours/yr = 1.00 FTE	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual	Planned % Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	29	1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S	5.86 344,671	%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 1)	01)	0.10	7,693	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	29	4S Supervising Professional (UFR Title 104)				4E Accting/Clerical Support	0.05 4,050	
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105	& 121)			5E Admin Maint/House-Grndskeeping	2,353	
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106) 7S N. Midwife, N.P., Psych N.,N.A., R.N M	A (TH- 407)			6E Total Admin Employee	0.05 6,403	
7R Total Grants 8R Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)	A (Title 107)			7E Commerical products & Svs/Mkting 8E Total FTE/Salary/Wages	5.91 351,074	
9R Dept. of Merital Health (DMH)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	32,727	
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151	33,101	
11R Dept. of Fublic Health (DFT)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments	9,971	
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFF	R Title 113)			13E Facility and Prog. Equip.Expenses 301,390	90,393	~~~
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)	,			14E Facility & Prog. Equip. Depreciation 301	472	
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115	5)			15E Facility Operation/Maint./Furn.390	7,787	
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	•			16E Facility General Liability Insurance 390	2,476	
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	101,128	%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201	203	
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202		
20R Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title				20E Clients and Caregivers Reimb./Stipends 203		
21R Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Care 206		
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR			86	22E Staff Training 204	2,253	
23R Dept. of Elementary & Secondary Educ. (DOI	E	23S Social Worker - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Travel 205	2,151	
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR T	itle 125 & 126)			24E Meals 207	1,076	
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	100)			25E Client Transportation 208	1,523	
26R Ex. Off. of Elder Affairs (ELD)27R Div.of Housing & Community Develop(OCD)	520,582	26S Cert. Voc. Rehab. Counselor (UFR Title 27S Cert. Alch. &/or Drug Abuse Counselor (1,500	26E Vehicle Expenses 208 27E Vehicle Depreciation 208	1,523	
28R POS Subcontract	520,562	28S Counselor (UFR Title 130)	UFR Title 129)		1,500	28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR	Title 131)	3.25	165,499	29E Client Personal Allowances 211	24,118	
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)		0.20	100,400	30E Provision Material Goods/Svs./Benefits 212	8,189	
31R Mass. Local Govt/Quasi-Govt. Entities	25,000	31S Direct Care / Prog. Staff Superv. (UFR T		0.12	1,754	31E Direct Client Wages 214	0,103	
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13		• • • • • • • • • • • • • • • • • • • •	.,,	32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts	21,645	33S Direct Care / Prog. Staff II (UFR Title 135		2.39	151,541	33E Program Supplies & Materials 215	6,553	
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136) 		3,484	34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Tit				35E Other Expense		
36R Medicare		36S Maintainence, House/Groundskeeping, 0	Cook 138		9,231	36E Total Other Program Expense	46,066	<u></u> %
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)				42E Other Professional Fees & Other Admin. Exp		
38R Client Resources		38S Direct Care Overtime, Shift Differential a	nd Relief	XXXXXX	3,883	43E Leased Office/Program Office Equip.410,39	0	
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		5.86	344,671	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets	94					48E Program Support 216	10,608	
41R Private Client Fees (excluding 3rd Pty)			CE STATISTICS			49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets	567,321	1SS Enter defined unit of service: 2SS Enter total unit capacity:	FAMILIES			50E Working Capital Interest 410 51E Total Direct Administrative Expense	10,652	0/
43R Total Assistance and Fees 44R Federated Fundraising	301,321	200 Enter total unit capacity:		Undun #	# service units	52E Admin (M&G) Reporting Center Allocation	151,992	70
45R Commercial Activities				Clients	delivered	53E Total Reimbursable Expense	736,711	76
46R Non-Charitable Revenue		3SS Publicly	sponsored clients:	Judita	19	54E Direct State/Federal Non-Reimbursable Exp		/6 %
47R Investment Revenue			sponsored clients:		13	55E Allocation of State/Fed Non-Reimbursable E		76
48R Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE	736,711	%
49R Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:		19	57E TOTAL REVENUE = 53R	567,350	%
50R Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESULTS	(169,361)	
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Exce	ss Rev. *	(subject to OSD adjustment)
52R Released Net Assets-Time		MASSACHUSETTS CONTRACT IN	IFORMATION	1	NON-REIMBURSA	BLE EXPENSE DETAIL	Description	
53R Total Revenue = 57E	567,350	Dept Contract ID -11 Characters	s MMARS Code	1N [Direct Employee C	ompensation & Related Exp.		
		1C OCD OCD8400HS32	2922		Direct Occupancy			
SUBCONTRACTED DIRECT CARE EX		2C	X		Direct Other Progra			
Subcontractor Name FEIN	Expense Amt.	3C	X		Direct Subcontract			
SDC		40			Direct Administrativ			
SDC		5C	ATION		Direct Other Exper			
SDC		POS SUBCONTRACT INFORM			Direct Depreciation	eimbursable (Tie to 54E)		
SDC		State Dept Payor Name	Payor's FEIN				 (Any Excess of Non-Reimbur 	sable Expense over Eligible
SDC		1PS				located Non-Reimb. (54E+55E)	 Revenue Offsets is subject to 	
omm. Of MA Surplus Rev. Retention Share	N/A	3PS				pursable Exp. Revenue Offsets 29 venue Adjustment		Commonwealth and must be
onini. Oi MA Surpius Nev. Retention Share	IV/P\	JI U				mbursable Expense Over Offsets (29)	 recognized as a liability on th 	e Financial Statements.)
PREPARER COMMENTS:				IZN E	_vcess or Mori-Ker	mbursable Expense Over Offsets (29)	•	

	ORGANIZATION: Citizens Inn, Inc.		PROGRAM S	UPPLEMENTA	L INFOR	RMATION SO	CHEDULE B - Unaudited	FY END: 6/30/2023	3 FEIN	222540856
	UFR Program Number: 8	Program Name:	Career Link	Description:	Career Link		Catalog of Fed	deral Domestic Assistan	nce #:	В
							http://www.cfda.g			
	*Program Type: <u>N/A</u> F	Program Address:	81 Main Street (Number/Street)	Peabody (City)	(State)	(Zipcode)	# Weeks operated during audit period (e.g., 52	:): <u>52.00</u> # (operating hours/week (e.g.,	40): <u>40.00</u>
Note to	Readers: This schedule should be read in a	context with F.S. No					al variances or non-reimbursable expenses (e.g., In-Ki	ind donations) may be ap	propriate and desirable	э.
							ations Rate; 26 = Other Non-negotiated Unit Rate; 27			
REVEN			0S STAFFING_# hours/yr = 1.00 FT	E: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE Actual	l Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)				1E Total Direct Program Staff = 39S			%
	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 1	01)			2E Chief Executive Officer			
	Private IN-Kind Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104)	1			3E Chief Financial Officer 4E Accting/Clerical Support			
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 104				5E Admin Maint/House-Grndskeeping			
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	Q 121)			6E Total Admin Employee			
	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N N	1A (Title 107)			7E Commerical products & Svs/Mkting			
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)	,			8E Total FTE/Salary/Wages			
	Dept.of Developmental Services(DDS/DMR)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150			
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151			
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		_	
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compensation & Rel. Exp.			%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UF	R Title 113)			13E Facility and Prog. Equip.Expenses 301,390			
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)	-\			14E Facility & Prog. Equip. Depreciation 301			
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 11: 16S Teacher (UFR Title 116)	0)			15E Facility Operation/Maint./Furn.390 16E Facility General Liability Insurance 390		<u> </u>	
	MA. Comm. For the Blind (MCB) MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy			0/_
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consultant 201			/6
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	•			19E Temporary Help 202			
	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Titl	le 120)			20E Clients and Caregivers Reimb./Stipends 203			
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122				21E Subcontracted Direct Care 206			
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR				22E Staff Training 204			
	Dept. of Elementary & Secondary Educ. (Do	DE	23S Social Worker - L.I.C.S.W. (UFR Title 12	24)			23E Staff Mileage / Travel 205		102	
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR	Title 125 & 126)			24E Meals 207			
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 208		696	
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title				26E Vehicle Expenses 208			
	Div.of Housing & Community Develop(OCD)	27S Cert. Alch. &/or Drug Abuse Counselor ((UFR Title 129)			27E Vehicle Depreciation 208			
	POS Subcontract		28S Counselor (UFR Title 130)	T:H- 404)			28E Incidental Medical /Medicine/Pharmacy 209		0.570	
	Other Mass. State Agency POS Mass State Agency Non - POS		29S Case Worker / Manager - Masters (UFR 30S Case Worker / Manager (UFR Title 132)				29E Client Personal Allowances 211		6,572	
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR 1				30E Provision Material Goods/Svs./Benefits 212 31E Direct Client Wages 214		<u> </u>	
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13				32E Other Commercial Prod. & Svs. 214			
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 13				33E Program Supplies & Materials 215		405	
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136				34E Non Charitable Expenses			
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Ti				35E Other Expense			
	Medicare		36S Maintainence, House/Groundskeeping,				36E Total Other Program Expense	Ī	7,775	%
37R	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp			
	Client Resources		38S Direct Care Overtime, Shift Differential a	and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390			
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E				44E Office Equipment Depreciation 410			
	Other Publicly sponsored client offsets						48E Program Support 216			
	Private Client Fees (excluding 3rd Pty)			CE STATISTICS			49E Professional Insurance 410			
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:				50E Working Capital Interest 410			0/
	Total Assistance and Fees Federated Fundraising		2SS Enter total unit capacity:		Undun #	# service units	51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation			%
	Commercial Activities					# service units delivered	53E Total Reimbursable Expense		7,775	70
	Non-Charitable Revenue		3SS Publicl	y sponsored clients:			54E Direct State/Federal Non-Reimbursable Expe		,	- /s
	Investment Revenue			y sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Expe			
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE		7,775	%
49R	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:			57E TOTAL REVENUE = 53R	2	2,614	%
50R	Released Net Assets-Program	2,614	7SS suspended for FY '08 filings.				58E OPERATING RESULTS	(5	5,161)	
	Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Exces	s Rev. *	* (subject to OSI	adjustment)
	Released Net Assets-Time		MASSACHUSETTS CONTRACT II				ABLE EXPENSE DETAIL	Description		
53R	Total Revenue = 57E	2,614	Dept Contract ID -11 Character	's MMARS Code			Compensation & Related Exp.			
	OUDCONTRACTED DIRECT COST	VDENOE DET	10			Direct Occupancy				
	SUBCONTRACTED DIRECT CARE I Subcontractor Name FEIN		2C 3C			Direct Other Prog Direct Subcontrac				
1SDC	Gubcontractor Name FEIN	Expense Amt.	4C			Direct Subcontrac Direct Administrat				
2SDC			5C			Direct Other Expe				
3SDC			POS SUBCONTRACT INFORM	MATION		Direct Other Expe				
4SDC			State Dept Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)	/A = =		F1: 11:
5SDC			1PS	-			Allocated Non-Reimb. (54E+55E)	(Any Excess of Non-Re		
			2PS				nbursable Exp. Revenue Offsets 2,614	Revenue Offsets is sub program is purchased by		
Comm.	Of MA Surplus Rev. Retention Share		3PS		11N (Capital Budget Re	evenue Adjustment	recognized as a liability		
					12N E	Excess of Non-Re	eimbursable Expense Over Offsets (2,614)	. 550grii 200 as a nability	o ulo i mandai Stati	orno.,
	PREPARER COMMENTS:									

	ORGANIZATION: Citizens Inn, Inc.		PROGRAM S	UPPLEMENTA	L INFO	RMATION SO	CHEDULE B - Unaudited	FY END: 6/30/2023	FEIN: 222540856
	UFR Program Number: 9	Program Name:	Homework Program	Description:	Children's E	nrichment		deral Domestic Assistance #:	ВВ
	*Program Type: <mark>25</mark>	Program Address:	25 Holten Street	Peabody	MA	01960	http://www.cfda.g # Weeks operated during audit period (e.g., 52		ng hours/week (e.g., 40): 40.00
	- · · · <u></u>	-	(Number/Street)	(City)	(State)	(Zipcode)	•	·	
							al variances or non-reimbursable expenses (e.g., In-Ki		
" Progra REVENI		edicaid Class Rate;	OS STAFFING_# hours/yr = 1.00 FT			Salary/Wage	ations Rate; 26 = Other Non-negotiated Unit Rate; 27 EXPENSE - ACTUAL/PLANNED	FTE Actual	
	Contrib., Gifts, Leg., Bequests, Spec. Ev.	4,000	1S Program Director (UFR Title 102)	2000	FIE	Salary/wage	1E Total Direct Program Staff = 39S	FIE Actual	Planned % Var
	Gov. In-Kind/Capital Budget	4,000	2S Program Function Manager (UFR Title 1	01)			2E Chief Executive Officer		78
	Private IN-Kind		3S Asst. Program Director (UFR Title 103)	01)			3E Chief Financial Officer		
	Total Contribution and In-Kind	4,000		1)			4E Accting/Clerical Support		
	Mass Gov. Grant	,,,,,,,	5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/House-Grndskeeping		
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	,			6E Total Admin Employee		
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N N	1A (Title 107)			7E Commerical products & Svs/Mkting		
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/Wages		
	Dept.of Developmental Services(DDS/DMR)	9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments		21
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)	D Title 440)			12E Total Employee Compensation & Rel. Exp.		%
	Dept. of Youth Services (DYS) Health Care Fin & Policy (HCF)-Contract		13S Speech / Lang. Pathol., Audiologist (UF 14S Dietician / Nutritionist (UFR Title 114)	R Hue 113)			13E Facility and Prog. Equip.Expenses 301,390 14E Facility & Prog. Equip. Depreciation 301		
	Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 114)	5)			15E Facility Operation/Maint./Furn.390		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	3)			16E Facility General Liability Insurance 390		
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy		%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118))			18E Direct Care Consultant 201		
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)				19E Temporary Help 202		
	Dept.of Early Educ. & Care (EEC)-Contrac		20S Day Care Asst. Teacher / Aide (UFR Tit	le 120)			20E Clients and Caregivers Reimb./Stipends 203		
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122				21E Subcontracted Direct Care 206		
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR				22E Staff Training 204		
	Dept. of Elementary & Secondary Educ. (D	DE	23S Social Worker - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Travel 205		
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR	Title 125 & 126)			24E Meals 207		
	Veteran's Services (VET) Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)	400)			25E Client Transportation 208	2,000	
	Div.of Housing & Community Develop(OCD	4,800	26S Cert. Voc. Rehab. Counselor (UFR Title 27S Cert. Alch. &/or Drug Abuse Counselor				26E Vehicle Expenses 208 27E Vehicle Depreciation 208		
	POS Subcontract	4,000	28S Counselor (UFR Title 130)	(UFR Title 129)			28E Incidental Medical /Medicine/Pharmacy 209		
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR	Title 131)			29E Client Personal Allowances 211		
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material Goods/Svs./Benefits 212		
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR				31E Direct Client Wages 214		
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13				32E Other Commercial Prod. & Svs. 214		
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 13				33E Program Supplies & Materials 215		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136	6)			34E Non Charitable Expenses		
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR T				35E Other Expense		
	Medicare		36S Maintainence, House/Groundskeeping,				36E Total Other Program Expense	2,000	%
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138		1000001		42E Other Professional Fees & Other Admin. Exp		
	Client Resources		38S Direct Care Overtime, Shift Differential	and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390	1	
	Mass. spon.client SF/3rd Pty offsets Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E				44E Office Equipment Depreciation 410 48E Program Support 216	6,800	
	Private Client Fees (excluding 3rd Pty)		SEDVI	CE STATISTICS			49E Professional Insurance 410	6,000	
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:				50E Working Capital Interest 410		
	Total Assistance and Fees	4,800					51E Total Direct Administrative Expense	6,800	%
	Federated Fundraising	.,500			Undup #	# service units		2,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Commercial Activities					delivered	53E Total Reimbursable Expense	8,800	%
	Non-Charitable Revenue			y sponsored clients:		7	54E Direct State/Federal Non-Reimbursable Expe	ense	%
	Investment Revenue			y sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Ex		
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE	8,800	%
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:		/	57E TOTAL REVENUE = 53R	8,800	%
	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESULTS	5 .	\$
	Released Net Assets-Equipment		MACCACHUCETTO CONTRACT II	UEODMATION		NON DEMONDO	CRE Preliminary Calculation of Cost Reimb. Exces		* (subject to OSD adjustment)
	Released Net Assets-Time Total Revenue = 57E	8,800	MASSACHUSETTS CONTRACT II Dept Contract ID -11 Characte				ABLE EXPENSE DETAIL Compensation & Related Exp.	Description	
SSK	Total Revenue – 57E	0,000	1C OCD OCD8400HSHO	S WIWARS Code		Direct Employee C			
	SUBCONTRACTED DIRECT CARE	EXPENSE DETAIL	2C 0CD 0CD8400HSHO	<u> </u>		Direct Occupancy Direct Other Progr			
	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontrac			
1SDC			4C			Direct Administrati			
2SDC			5C			Direct Other Expe			
3SDC			POS SUBCONTRACT INFORM		7N	Direct Depreciatio	n		
4SDC			State Dept Payor Name	Payor's FEIN			Reimbursable (Tie to 54E)	(Any Excess of Non-Reimbur	reable Expense over Eligible
5SDC			1PS				Illocated Non-Reimb. (54E+55E)	Revenue Offsets is subject to	
			2PS				bursable Exp. Revenue Offsets 4,000		Commonwealth and must be
Comm.	Of MA Surplus Rev. Retention Share	(4,000)	3PS				evenue Adjustment	recognized as a liability on th	
	PREPARER COMMENTS:				12N	Excess of Non-Re	eimbursable Expense Over Offsets (4,000)	- '	,
	FREFARER CONNINENTS:								

	ORGANIZATION: Citizens Inn, Inc.		PROGRAM SI	UPPLEMENTA	L INFOF	RMATION SC	HEDULE B - Unaudite	ed	FY END:	6/30/2023	FEIN:	222540856
	UFR Program Number: 10	Program Name:	Haven from Hunger	Description:	Food Pantry	, Community Meals, ar	nd Resource Center		eral Domestic A	Assistance #:		В
	*Program Type: N/A P	rogram Address:	71 Wallis Street	Peabody	MA	01960	# Weeks operated d	http://www.cfda.ge uring audit period (e.g., 52)		# operating	hours/week (e.g., 4	0): 40.00
		-	(Number/Street)	(City)	(State)	(Zipcode)	•					
			tes and all other UFR information. In many insta									
		dicaid Class Rate;	23 = Negotiated Unit Rate; 24 = Negotiated Ac				itions Rate; 26 = Other Non-neg					0/ 1/
REVEN		444.404	0S STAFFING_# hours/yr = 1.00 FT	E: 2080	FTE	Salary/Wage			FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev. Gov. In-Kind/Capital Budget	141,191	1S Program Director (UFR Title 102) 2S Program Function Manager (UFR Title 1	101)	2.00	136,063	1E Total Direct Program S 2E Chief Executive Officer	iaii - 393	8.52	426,918		70
	Private IN-Kind	2,834,738	3S Asst. Program Director (UFR Title 103)	101)	2.00	130,003	3E Chief Financial Officer					
	Total Contribution and In-Kind	2,975,929	4S Supervising Professional (UFR Title 103)	1)			4E Accting/Clerical Support		0.29	23,703		
	Mass Gov. Grant	2,010,020	5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/House-Grn		0.25	20,700		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	ω .2.,			6E Total Admin Employee		0.29	23,703		
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N N	AA (Title 107)			7E Commerical products &					
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/Wage	s	8.81	450,621		
9R	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150			42,751		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151			43,238		
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustments			663		
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee Compe			537,273		%
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UF)	R Title 113)			13E Facility and Prog. Equip			20,369		
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)	_,			14E Facility & Prog. Equip. D			122,123		
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115	5)			15E Facility Operation/Maint.			91,100		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liability	insurance 390	_	8,974		0/
	MA. Comm. for Deaf & H H (MCD) MA. Rehabilitation Commission (MRC)		17S Day Care Director (UFR Title 117) 18S Day Care Lead Teacher (UFR Title 118)				17E Total Occupancy 18E Direct Care Consultant 2	201		242,566 497		%
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119))			19E Temporary Help 202	201	_	7,980		
	Dept.of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Titl	le 120)			20E Clients and Caregivers F	Reimh /Stinends 203	-	7,500		
	Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct Ca					
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR				22E Staff Training 204			1,567		
	Dept. of Elementary & Secondary Educ. (DC	DE	23S Social Worker - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Travel 20)5		230		
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR				24E Meals 207			29,945		
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportation 20	8		162		
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title	128)			26E Vehicle Expenses 208			25,380		
27R	Div.of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor ((UFR Title 129)			27E Vehicle Depreciation 20					
	POS Subcontract		28S Counselor (UFR Title 130)				28E Incidental Medical /Medi					
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR				29E Client Personal Allowan			28,913		
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			2,023	30E Provision Material Good					
	Mass. Local Govt/Quasi-Govt. Entities	220,979	31S Direct Care / Prog. Staff Superv. (UFR T				31E Direct Client Wages 214					
	Non-Mass. State/Local Government	07 700	32S Direct Care / Prog. Staff III (UFR Title 13		0.40	24.002	32E Other Commercial Prod.		_	42.020		
	Direct Federal Grants/Contracts Medicaid - Direct Payments	27,726	33S Direct Care / Prog. Staff II (UFR Title 13 34S Direct Care / Prog. Staff I (UFR Title 136		0.48 4.00	31,623 168,622	33E Program Supplies & Mai 34E Non Charitable Expense			13,830		
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Tile 136		4.00	100,022	35E Other Expense	15	_			
	Medicare Subcontract		36S Maintainence, House/Groundskeeping,		0.04	1,410	36E Total Other Program E	ynansa	_	108,504		%
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138		2.00	86,497	42E Other Professional Fees		410	894		
	Client Resources		38S Direct Care Overtime, Shift Differential a		XXXXXX	680	43E Leased Office/Program			001		
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		8.52	426,918	44E Office Equipment Depre					
	Other Publicly sponsored client offsets	3,803	· ·				48E Program Support 216			2,872,828		
	Private Client Fees (excluding 3rd Pty)			CE STATISTICS			49E Professional Insurance	410				
	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:				50E Working Capital Interest					
	Total Assistance and Fees	252,508	2SS Enter total unit capacity:				51E Total Direct Administra			2,873,722		<u></u> %
	Federated Fundraising					# service units	52E Admin (M&G) Reporting			191,301		<u></u> %
	Commercial Activities	11,559	200		Clients	delivered	53E Total Reimbursable Ex			3,953,366		%
	Non-Charitable Revenue Investment Revenue			y sponsored clients: y sponsored clients:			54E Direct State/Federal Nor					%
	Other Revenue	550	5SS Performance Report (D-1	Free Care clients:			55E Allocation of State/Fed I 56E TOTAL EXPENSE	NOTE-REITIDUISADIE EX	Jense	3,953,366		0/
	Allocated Admin (M&G) Revenue	330	6SS Internet filing system)	Total:			57E TOTAL REVENUE = 53	R	_	3,362,084		
	Released Net Assets-Program	121,538	7SS suspended for FY '08 filings.	i otali.			58E OPERATING RESULTS			(591,282)		/0
	Released Net Assets-Equipment	121,000	ree suspended for 1 1 00 mings.				CRE Preliminary Calculation		s Rev *		subject to OSD	adiustment)
	Released Net Assets-Time		MASSACHUSETTS CONTRACT IN	NFORMATION		NON-REIMBURSA	BLE EXPENSE DETAIL	5. 000t 1 toll115. Excoor	Description		subject to GGB	aujuotinont /
	Total Revenue = 57E	3,362,084	Dept Contract ID -11 Character				compensation & Related Exp.					
			1C			Direct Occupancy						
	SUBCONTRACTED DIRECT CARE E	XPENSE DETAIL	2C			Direct Other Progra						
	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract						
1SDC			4C			Direct Administrativ						
2SDC			5C			Direct Other Exper						
3SDC			POS SUBCONTRACT INFORM			Direct Depreciation						
4SDC			State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)		(Any Excess of	Non-Reimbursa	ble Expense ov	er Eligible
5SDC			1PS				located Non-Reimb. (54E+55E)			ts is subject to r		
Cam	Of MA Sumble Boy Batantian Char		2PS				oursable Exp. Revenue Offsets	3,109,576	program is pure	chased by the C	ommonwealth a	nd must be
Jonnim.	Of MA Surplus Rev. Retention Share		3PS				venue Adjustment imbursable Expense Over Offse	ts (3,109,576)	recognized as a	a liability on the	Financial Stater	nents.)
	PREPARER COMMENTS:				IZIN I		impursable Expense Over Offse	(3,103,376)				

CITIZENS INN, INC. AND INN TRANSITION, INC. SUPPLEMENTAL SCHEDULES FOR THE YEAR ENDING JUNE 30, 2023

Other Revenue, Line 48r

Miscellanous Revenue	 6,142
Total Line 48r	\$ 6,142

ther Professional Fees & Other Admin, Expenses, Line 4.

Special event expenses	\$ 127,300
Office expense	40,072
Payroll fees	37,109
Other consultants	20,193
Dues, subscriptions and fees	13,408
Public relations	10,228
Meetings	10,071
Telephone and internet	9,111
Losses	9,058
Bank fees	3,968
Outreach/sponsorship	1,608
Licenses	1,459
Printing and postage	 615
Total Line 42e	\$ 284,200

Schedule of Vehicles, Line 26E

Make, Model, Year	<u>Line</u>	<u>Cost</u>	<u>Date</u>	<u>Use</u>	Garaged
				Client	81 Main Street
2023 Toyota Sienna	26e	\$43,355	12/7/2022	transportation	Peabody MA 01960
				Client	81 Main Street
2023 Tovota Sienna	26e	\$43,427	11/14/2022	transportation	Peabody MA 01960



Walpole Office 85 West Street, Suite F-302 Walpole, MA 02081

Phone (781) 449-3346 Fax (508) 759-6761 Website https://www.tdacpas.com Cape Cod Office 258 Main Street, Suite A-1 Buzzards Bay, MA 02532