CITIZENS FOR ADEQUATE HOUSING AND INN TRANSITION, INC.

FINANCIAL STATEMENTS

JUNE 30, 2016

TREEFUL DAMASO ANICETO | CERTIFIED PUBLIC ACCOUNTANTS

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT **COVER PAGE** - Page 1 of 1

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

Other corporate names & FEINs if applicable: Inn Transition, Inc. 261476132
(Use for consolidated financial statements.)

For the Year Ended : 6/30/2016 (M/D/YYYY) Filed Electronically? (Y/N): Y

Filing Organization: Citizens for Adequate Housing, Inc. (legal name) (Doing Business As name, if applicable)

Massachusetts Vendor Code Number

A.G. Public Charities Acct.# 017701 Business Address: 40 Washington Street (Street) Peabody (City) MA (State) 01960 (Zip)

CEO or CFO : Corey (First Name) Jackson (Last Name) Executive Director (Title) 978-531-9775 (Phone : Area Code / Number) E-mail address: cjackson@cahns.org

CPA : Treeful Damaso Aniceto, Inc. CPA Firm's Current Mass. License #: 41 CPA's E-mail Address: jtreeful@tdacpas.com

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

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

Management Company Name:

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

UFR Exemption/Exception Code#

Organization Type Code : C For-Profit Organization : NO Date of Org./Incorp.: 5/13/1989 (M/D/YYYY)

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

Principal Purch. Agency: DPH

501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 11/1/1984 (M/D/YYYY) Cost Allocation Method Code : S

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

Primary Contractor(s):

Program Number	Program Name	Subcontractor Name	Program Address Street	City	State	Zip Code	Program Description	MMARS Prog.Code
1	Inn Between		25 & 29 Holten Street	Peabody	MA	01960	Homeless Family Shelter	2906
2	The Inn Transition- Cost Reimbursement		42 Washington Street	Peabody	MA	01960	Sober-Living Transitional	4919
2.2	The Inn Transition-Unit Rate		42 Washington Street	Peabody	MA	01960	Sober-Living Transitional	4919
3	Inn Homes		40 Washington Street	Peabody	MA	01960	Housing Services	
4	Housing Search and Stabilization		25 Holten Street	Peabody	MA	01960	Stabilization/Housing Worker	2922
5	Inn Between-Expansion		44 Park Street	Lynn	MA	01905	Homeless Family Shelter	
8	Career Link		40 Washington Street	Peabody	MA	01960	Career Link	

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

CITIZENS FOR ADEQUATE HOUSING, INC. AND INN TRANSITION, INC.

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TDA TREEFUL DAMASO ANICETO | CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements
We have audited the accompanying consolidated financial statements of Citizens for Adequate Housing Inc. and Inn Transition, Inc. (nonprofit organizations), which comprise the combined statement of financial position as of June 30, 2016, and the related combined statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Draft

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Citizens for Adequate Housing Inc. and Inn Transition, Inc. as of June 30, 2016, 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.

Report on Summarized Comparative Information

The combined financial statements of the Organizations as of June 30, 2016, were audited by other auditors whose report dated October 24, 2016, expressed an unmodified audit opinion on those audited financial statements. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 24, 2016 on our consideration of Citizens for Adequate Housing 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 for Adequate Housing Inc. and Inn Transition, Inc.’s internal control over financial reporting and compliance.

Draft

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

Our audit was made for the purpose of forming an opinion on the financial statements of Citizens for Adequate Housing 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 for Adequate Housing Inc. and Inn Transition, Inc.'s management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion on it.

Treeful Damaso Aniceto, Inc.

October 24, 2016

Draft

TDA TREEFUL DAMASO ANICETO | CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Citizens for Adequate Housing, 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 consolidated financial statements of Citizens for Adequate Housing Inc. and Inn Transition, Inc. which comprises the statement of financial position as of and for the year ended June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2016.

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

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

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

Purpose of this Report

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

Treeful Damaso Aniceto, Inc.

October 24, 2016

Draft

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

STATEMENT OF FINANCIAL POSITION AS OF (BALANCE SHEET) 06/30/2016 **WITH COMPARATIVE TOTALS AS OF** 6/30/2015

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	429,542				429,542	291,400
2	Accounts Receivable, Program Services	162,601				162,601	214,647
3	Allowance for Doubtful Accounts	(632)				(632)	
4	Net Accounts Receivable, Program Services	161,969				161,969	214,647
5	Contributions Receivable	11,125				11,125	25,920
6	Notes Receivable						
7	Prepaid Expenses	43,922				43,922	47,608
8	Other Accounts Receivable						
9	Other Current Assets	2,850				2,850	2,850
10	Short-Term Investments						
11	**TOTAL CURRENT ASSETS**	649,408				649,408	582,425
12	Land, Buildings, and Equipment		5,887,746			5,887,746	5,816,109
13	Accumulated Depreciation		(1,675,980)			(1,675,980)	(1,505,083)
14	Net Land, Buildings and Equipment		4,211,766			4,211,766	4,311,026
15	Long-Term Investments						
16	Other Assets	32,490	526			33,016	20,851
17	Due From Other Funds						
18	**TOTAL ASSETS**	681,898	4,212,292			4,894,190	4,914,302
	LIABILITIES AND NET ASSETS						
19	Accounts Payable						
20	Subcontract Payable						
21	Accrued Expenses	166,659				166,659	96,976
22	Current Notes Payable						
23	Current Portion Long-Term Debt		55,404			55,404	50,273
24	Deferred Revenue						16
25	Other Current Liabilities	21,084				21,084	16,858
26	**TOTAL CURRENT LIABILITIES**	187,743	55,404			243,147	164,123
27	Long-Term Notes & Mortgage Payable		4,175,616			4,175,616	4,232,837
28	Other Liabilities						
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	187,743	4,231,020			4,418,763	4,396,960
	NET ASSETS						
31	Unrestricted	483,030	(18,728)			464,302	491,422
32	Temporarily Restricted	11,125				11,125	25,920
33	Permanently Restricted						
34	**TOTAL NET ASSETS**	494,155	(18,728)			475,427	517,342
35	**TOTAL LIABILITIES AND NET ASSETS**	681,898	4,212,292			4,894,190	4,914,302

See Accompanying Notes to the Financial Statements

Draft

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2016 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2015

	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events	217,497	16,125		233,622	361,255
2	In-Kind Contributions	34,386			34,386	1,595
3	Grants					
4	Program Service Fees	1,852,147			1,852,147	1,736,702
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	694			694	528
7	Revenue from Commercial Products & Services					
8	Other					
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions	20,000	(20,000)			
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions	10,920	(10,920)			
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	2,135,644	(14,795)		2,120,849	2,100,080
	EXPENSES AND LOSSES					
14	Administration (Management & General)	308,926			308,926	275,602
15	Fundraising	119,392			119,392	168,751
16	Total Program Services	1,681,770			1,681,770	1,657,277
17	**TOTAL EXPENSES**	2,110,088			2,110,088	2,101,630
18	Losses					
19	**TOTAL EXPENSES AND LOSSES**	2,110,088			2,110,088	2,101,630
	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)	(52,676)			(52,676)	
24	**TOTAL CHANGES IN NET ASSETS**	(27,120)	(14,795)		(41,915)	(1,550)
25	**NET ASSETS AT BEGINNING OF YEAR**	491,422	25,920		517,342	518,892
26	**NET ASSETS AT END OF YEAR**	464,302	11,125		475,427	517,342

See Accompanying Notes to Financial Statements

Draft

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

Statement of Functional Expenses for the Year Ended: 06/30/2016

Draft

	TOTALS	SUPPORTING SERVICES: ADMINISTRATION (MNGT. & GEN.)	SUPPORTING SERVICES: FUND RAISING	PROGRAM SERVICES: TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,149,572	220,850	33,132	895,590
2. Occupancy	396,121	24,437	1,983	369,701
3. Other Program / Operating Expense	206,448	590	963	204,895
4. Subcontract Expense				
5. Direct Administrative Expense	187,050	58,128	82,367	46,555
6. Other Expenses				
7. Depreciation of Buildings and Equipment	170,897	4,921	947	165,029
8. TOTAL EXPENSES	2,110,088	308,926	119,392	1,681,770

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

Statement of Functional Expenses for the Year Ended: 06/30/16

Draft

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	2.2	3	4
1. Employee Compensation & Related Expenses	497,336	105,930	142,303	25,899	111,963
2. Occupancy	189,770	39,850	23,164	75,540	2,096
3. Other Program / Operating Expense	117,675	28,534	20,959	2,389	18,501
4. Subcontract Expense					
5. Direct Administrative Expense	26,152	6,695	3,262	6,585	1,139
6. Other Expenses					
7. Depreciation of Buildings and Equipment	54,943	59,929	506	47,227	
8. TOTAL EXPENSES	885,876	240,938	190,194	157,640	133,699

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

Statement of Functional Expenses for the Year Ended: 06/30/16

Draft

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	5	8			
1. Employee Compensation & Related Expenses	12,159				
2. Occupancy	39,281				
3. Other Program / Operating Expense	11,827	5,010			
4. Subcontract Expense					
5. Direct Administrative Expense	2,578	144			
6. Other Expenses					
7. Depreciation of Buildings and Equipment	2,424				
8. TOTAL EXPENSES	68,269	5,154			

See Accompanying Notes to Financial Statements

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2016

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	(41,915)
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	170,897
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	52,678
5	Increase/Decrease in Prepaid Expenses	3,686
6	Increase/Decrease in Contributions Receivable	14,795
7	Increase/Decrease in Accounts Payable	
8	Increase/Decrease in Accrued Expenses	69,684
9	Increase/Decrease in Deferred Revenue	(16)
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	(7,940)
14	Net Cash Provided by/(used in) Operating Activities	261,869
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(71,637)
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	(71,637)
	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	(52,090)
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	(52,090)

See Accompanying Notes to the Financial Statements

Draft

ORGANIZATION : Citizens for Adequate Housing, Inc. **FEIN:** 222540856

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2016

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**	138,142
32	**Cash and Cash Equivalents at Beginning of Year**	291,400
33	**Cash and Cash Equivalents at End of Year**	429,542

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	64,568
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

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

See Accompanying Notes to the Financial Statements

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CITIZENS FOR ADEQUATE HOUSING AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 for Adequate Housing, Inc. and Inn Transition, Inc. (the Organization) and Inn Transition, Inc. (combined as The Organizations) are described below to enhance the usefulness of the combined financial statements to the reader.

Nature of Activities

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 families experiencing homelessness, referred by the Department of Housing and Community Development (DHCD) and one family in its "community room" which is not funded by DHCD. Inn Between facility, the original shelter, is located at 25 Holten Street, Peabody. Here, five DHCD families are sheltered and a sixth in the "community room." Over the years, in addition to the six families at the Inn Between facility, there are an additional six DHCD families sheltered at the Inn Transition facility at 42 Washington Street, Peabody. CAH refers to this extended program as Inn Between 2. Furthermore, also due to re-contracting, an additional five families are served through, the Inn Between Scattered Sites, sheltering these five families experiencing homelessness, in apartments in Salem and Lynn, Massachusetts. In fiscal year 2014, the Inn Between expanded by another 5 families, all housed at 29 Holten Street in Peabody, MA.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In fiscal year 2016, the Inn Between expanded by another 4 families at 44 Park Street in Lynn, MA. Families experience homelessness for many diverse and complex reasons which include high rents, low-paying jobs, lack of education and training, bad credit history, addiction, and domestic violence. The main objectives are to assist the families in accessing affordable housing, fostering family preservation and independence, helping each family to reach its social and economic potential.

Family Sober Living Inn Transition

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

Low Income Housing Inn Homes

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

In December 2007, the Organization acquired the properties at 40-42 Washington Street, Peabody, where the Inn Transition is located. The property, which had been leased for many years, was purchased to facilitate the development, construction and renovation of program space and family rooms. A complete renovation of the Inn Transition building resulted in living and program space that is exceptional, allowing for 16 families to be served comfortably and with dignity. Also at that time, the Inn Transition Condominium Association was formed. This association is comprised of 2 units: Unit #l-Inn Transition Inc. at 42 Washington Street (the entire Inn Transition shelter facility) and Unit #2-the administrative offices at 40 Washington Street.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Housing Stabilization

Another accomplishment for the Organization was being awarded a Housing Search & Stabilization (HS&S) contract as part of the same 2009 DHCD re-contracting. This program provides services to the 25 CAH families experiencing homelessness. The HS&S program provides intensive housing search aimed at decreasing the length of stay at the shelters as well as providing a minimum of twelve months housing stabilization services once a family is relocated to an apartment. The Housing Search and Stabilization Specialist remains in contact with each family, once housed, for over a year to ensure each family remains secure and independent. The Organization has also contracted with Lynn Housing Authority and Neighborhood Development to provide stabilization services to another 30 families moving on to permanent housing.

Career Link

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

Basis of Presentation

The Organization is the sole owner of Inn Transition, Inc. The activity of this affiliate has been combined in these financial statements to provide more meaningful financial presentation. The combined statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Organization's ongoing efforts.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ASC Topic 958 (formerly SFAS No. 117, "Financial Statements of Not-for-Profit Organizations"). Under the codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on the use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Unrestricted net assets may be designated for specific purposes by management or the Board of Directors.

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Organization's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due.

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

Draft

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.

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, 2016.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Organization maintains tenant security deposit accounts totaling $14,509 in the name of the tenants and the agency at local banks.

Revenue Recognition

The Organizations earns revenue as follows:

Contracts

Contracts revenue are earned and recognized by the Organization when units or services are provided and billed under various agreements funded primarily by governmental agencies.

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

Contributions and grants

Contributions and grants are recorded upon receipt or pledge as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Special Events

Special event revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Special event contributions and fees are recognized as income when received. The majority of special event revenue is derived from the Fall Gala event. Revenue derived from these events totaled $133,693.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Rental income and rental subsidies

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

Substantially all of the Organizations' revenue is derived from its activities in Massachusetts. During the year ended June 30, 2016, the Organization derived approximately 80% of its total revenue from governmental agencies 11% from foundations and individual donors, and 9% from rental activities. All revenue is recorded at the estimated net realizable amounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2016, management has determined any allowance would be immaterial.

The Organization does not have a policy to accrue interest on receivables. With the exception of tenant accounts receivable, the Organization has no policies requiring collateral or other security to secure the accounts receivable. 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.

As of June 30, 2016, 90% of the Organization's accounts receivable is due from the Commonwealth of Massachusetts, 9% is due from various foundations and individuals and the remaining 1% is due from rental activities.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional.

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises.

As of June 30, 2016, management has determined any allowance would be immaterial. As of June 30, 2016, 90% of the Organization's promises to give were due from foundations and 10% from various individuals. All balances are collectible in 2017.

Land, Building and Equipment

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

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

The Organizations review its investment in real estate for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted cash flow expected to be generated by the property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the real estate exceeds the fair value of such property. There were no impairment losses recognized as of June 30, 2016.

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.

Fundraising

Fundraising relates to the activities of raising general and specific contributions to the Organization and promoting special events. Fundraising expenses as a percentage of total contribution and special event revenue was 47% for the year ended June 30, 2016. The ratio of expenses to amounts raised is computed using actual expenses and related revenue on an accrual basis.

Special Events

The Organization has determined that special events are incidental to its operations and therefore the direct costs of benefit to the donors is reported with fundraising expense and is not included with special events revenue.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

Use of Estimates

In preparing the Organization's combined financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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, 2016, 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.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

U.S. GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2016, 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 recognize interest and penalties, if any, related to unrecognized tax benefits in interest expense. There were no interest or penalties for the year ended June 30, 2016.

Generally, the Organizations' information/tax returns remain open for possible federal income tax examination for three years after the filing date. The Organizations are not currently under examination by any taxing jurisdiction.

Summarized Financial Information for 2015

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, 2015, from which the summarized information was derived.

NOTE 2 - EMPLOYEE BENEFITS

Defined Contribution Plan

The Organization has a defined contribution pension plan that qualifies as a tax-sheltered account under Section 40 I (K) of the IRC for the benefit of eligible employees. Employees who are scheduled 20 or more hour per week are eligible to participate after six months of service. Under the plan, eligible employees can invest pre-tax dollars. The employees are not taxed on contributions or earnings until they receive distributions from the account.

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NOTE 2 - EMPLOYEE BENEFITS - Continued

The Organization contributes, on behalf of the participants, a 2% match of the participant's contributions. The Organization's contributions under this plan amounted to $10,382 for the year ended June 30, 2016.

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 – DEBT

Lines of Credit

The Organization has the following available demand lines of credit as of June 30, 2016:

Eastern Bank (a Massachusetts bank) of $75,000 to be drawn upon as needed, with interest at 3.75% as of June 30, 2016. The line is secured by the Organization's general business assets. The line of credit activity included $190,000 drawn and repaid during the fiscal year.

North Shore Bank (a Massachusetts bank) of $125,000 to be drawn upon as needed with the requirement to pay to a balance of $50,000 for 30 consecutive days annually, with interest at 4.5% as of June 30, 2016. The line is secured by the Organization's general business assets. The line of credit activity included $100,000 drawn and repaid during the fiscal year.

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CITIZENS FOR ADEQUATE HOUSING AND INN TRANSITION, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 – DEBT - Continued

Mortgage Notes Payable- Amortizing

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2016	Original Amount	Monthly Install-ments	Amort. Period Years	Interest Rate	Maturity
East Boston Bank	25 Holten St.	$295,264	$325,000	$1,792	25	4.25%	May-37
People United Bank	29 Holten St.	179,077	$230,000	$1,232	30	4.75%	Aug-34
People United Bank	12 Fulton St.	73,187	$94,000	$503	30	4.75%	Aug-34
People United Bank	6 Lowe St.	121,494	$156,000	$836	30	4.75%	Aug-34
People United Bank	6 Lowe St.	4,034	$21,062	$88	20	N/A	20-Aug
People United Bank	41 Northend St.	115,148	$148,000	$792	30	4.75%	Aug-34
North Shore Bank	40 Washington St.	105,065	$132,000	$701	30	3.49%	22-Dec
North Shore Bank	42 Washington St.	281,631	$400,000	$2,770	30	5.50%	27-Dec
People United Bank	84R Central St.	122,955	$157,036	$860	30	4.15%	Oct-34
		$1,297,855					

Mortgage Notes Payable – Forgivable or Deferred

Lender	Collateralized by Real Estate in Peabody, MA	Principal Balance 6/30/2016	Original Amount	Amort. Period Years	Interest Rate	Maturity
North Shore Home Consortium	6 Lowe St.	$60,000	$60,000	20	N/A	Jan-20
North Shore Home Consortium	6 Lowe St.	5,609	$5,609	N/A	N/A	N/A
North Shore Home Consortium	41 Northend St.	50,000	$50,000	20	N/A	Feb-21
North Shore Home Consortium	41 Northend St.	5,000	$5,000	N/A	N/A	N/A
North Shore Home Consortium	10 Elm St.	125,000	$125,000	N/A	N/A	N/A
City of Peabody Community Preservation Fund	10 Elm St.	220,000	$220,000	N/A	N/A	N/A
North Shore Home Consortium	84R Central St.	103,524	$103,524	N/A	N/A	N/A
North Shore Home Consortium	84R Central St.	29,032	$29,032	N/A	N/A	N/A
Massachusetts Department of Housing	42 Washington St.	160,000	$160,000	N/A	N/A	N/A
North Shore Home Consortium	42 Washington St.	225,000	$225,000	30	N/A	Dec-37
City of Peabody Home Funds	42 Washington St.	50,000	$50,000	30	N/A	Dec-37
Massachusetts DHCD-Housing Stabilization Fund	42 Washington St.	700,000	$700,000	50	N/A	Dec-58
North Shore Bank	42 Washington St.	400,000	$400,000	N/A	N/A	N/A
North Shore Home Consortium	42 Washington St.	50,000	$50,000	N/A	N/A	N/A
CEDAC HIF V Program	42 Washington St.	750,000	$750,000	30	N/A	N/A
Total Notes and Mortgage Payable Forgivable or Deferred		$2,933,165				

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NOTE 3 – DEBT - Continued

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

Maturities of mortgage notes payable are as follows:

2017	$ 55,404
2018	58,046
2019	60,819
2020	63,551
2021	65,770
Thereafter	994,265
Total	$ 1,297,855

NOTE 4 – DONATED GOODS AND SERVICES

The Organization does not recognize any support, revenue or expense from goods and services contributed by donors or volunteers, unless fair value of total goods donated exceeds $1000. Contributed services are recognized as revenue only if the services create or enhance non-financial assets or require special skills, are provided by individuals possessing those skills and typically need to be purchased if not provided by donation. The value of clothing and other goods donated to the Organization is measured by using the Salvation Army Donation Value Guide. Contributed services and gifts in kind for the year ended June 30, 2016 totaled $34,386.

NOTE 5 – OPERATING LEASE COMMITMENTS

The Organization rents scattered sites on one year leases to meet the state families experiencing homelessness' housing needs beyond the capacity of their own facilities during fiscal year 2016. Total rental expense for the year ended June 30, 2016 was $98,903.

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NOTE 5 – OPERATING LEASE COMMITMENTS - Continued

In 2003, the Organization entered into a thirty-year lease at $1 per year in advance from the City of Peabody for a house lot designated at 84R Central Street in Peabody, Massachusetts. A building purchased from an adjoining lot from the City for a total price of $2 was relocated to this land leased site. Beginning in March 2004, the Organization leased the facilities to two low-income families who had resided in Peabody for a minimum of five years as requested by City Council.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

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

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

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

Commonwealth of Massachusetts:
Department of Housing and Community Development
Department of Public Health

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

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NOTE 7 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2016, temporarily restricted net assets are restricted for the following purposes:

Time restricted	$11,125

NOTE 8 - RELATED PARTY TRANSACTIONS

The Organization has members of the Board of Directors who are associated with banks that do business with the Organization. Those individuals are not in positions to influence decision or processes by those banks on behalf of the Organization. In addition, the Organization has members of the Board of Directors who are licensed attorneys who provide pro bono legal services to the organization. The value of these services are immaterial at June 30, 2016.

NOTE 9 - SUBSEQUENT EVENTS

The Organization has performed an evaluation of subsequent events through October 24, 2016 which is the date the Organization's combined financial statements were available to be issued. No material subsequent events, other than the items disclosed below, have occurred since June 30, 2016 that required recognition or disclosure in these combined financial statements.

NOTE 10 – PRIOR PERIOD ADJUSTMENT

The beginning net assets have been reduced to reflect corrections to balances as previously recorded in order to record accrued expenses due to the Commonwealth of Massachusetts for surplus retention liability in excess of the 5% due in the amount of $52,676 for prior years.

NOTE 11 - NOT-FOR-PROFIT PROVIDER SURPLUS REVENUE RETENTION

The Organization has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Organization is entitled to retain an annual net surplus of up to five percent (5%) per year of the total revenue attributable to Commonwealth purchasing agencies. The cumulative amount retained may not exceed 20% of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset.

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NOTE 11 - NOT-FOR-PROFIT PROVIDER SURPLUS REVENUE RETENTION - Continued

The following is an analysis of the Organization's deficit revenue retention net asset pool included in unrestricted net assets:

Cumulative Surplus, June 30, 2015	$ 53,289
2016 Deficit	(37,723)
Cumulative Surplus, June 30, 2016	$ 15,566

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SUPPLEMENTARY INFORMATION

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ORGANIZATION: Citizens for Adequate Housing, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

	REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R	Contributions, Gifts, Legacies, Bequests	217,497		215,007	2,490
2R	Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R	Private IN-Kind	34,386		34,265	121
4R	**Total Contributions and In-Kind**	251,883		249,272	2,611
5R	Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R	Other Grant (exclud. Fed.Direct)				
7R	**Total Grants**				
8R	Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R	Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R	Dept. of Public Health (DPH)	361,785	XXXXXXXXXX	XXXXXXXXXX	361,785
11R	Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R	Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R	Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R	Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R	Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R	MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R	MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R	MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX	
19R	MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R	Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R	Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R	Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R	Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX	
24R	Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R	Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R	Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R	Div.of Housing & Community Develop(OCD)	1,180,265	XXXXXXXXXX	XXXXXXXXXX	1,180,265
28R	POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R	Other Mass. State Agency POS	6,785	XXXXXXXXXX	XXXXXXXXXX	6,785
30R	Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R	Mass. Local Govt/Quasi-Govt. Entities	58,869	XXXXXXXXXX	XXXXXXXXXX	58,869
32R	Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R	Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R	Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R	Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R	Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R	Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R	Client Resources	6,548	XXXXXXXXXX	XXXXXXXXXX	6,548
39R	Mass. Publicly sponsored client offsets	48,180	XXXXXXXXXX	XXXXXXXXXX	48,180
40R	Other Publicly sponsored client offsets	189,715	XXXXXXXXXX	XXXXXXXXXX	189,715
41R	Private Client Fees (excluding 3rd Pty)		XXXXXXXXXX	XXXXXXXXXX	
42R	Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R	**Total Assistance and Fees**	1,852,147	XXXXXXXXXX	XXXXXXXXXX	1,852,147
44R	Federated Fundraising				
45R	Commercial Activities				
46R	Non-Charitable Revenue				
47R	Investment Revenue	694	694		
48R	Other Revenue				
49R	Allocated Admin (M&G) Revenue	XXXXXXXXXX	3,872	(4,458)	586
50R	Released Net Assets-Program	20,000			20,000
51R	Released Net Assets-Equipment				
52R	Released Net Assets-Time	10,920	10,920		
53R	**TOTAL REVENUE**	2,135,644	15,486	244,814	1,875,344
54R	**TOTAL EXPENSE = 56E**	2,110,088		130,413	1,979,675
55R	**OPERATING RESULTS**	25,556	15,486	114,401	(104,331)

	EXPENSE	Total Org FTE	Total Org Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E	**Total Direct Prog.Staff FTE/Exp 101-138**		677,224	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX		677,224
2E	Chief Executive Officer - FTE/Exp.		96,531		73,398		23,133		
3E	Chief Financial Officer - FTE/Exp.								
4E	Accting/Clerical/Support FTE/Expense		153,041		104,996		4,600		43,445
5E	Admin Maint/House-Grndskeeping FTE/Exp		2,556						2,556
6E	**Total Admin Employee FTE/Expense 410**		252,128		178,394		27,733		46,001
7E	Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8E	**Total FTE/Salary/Wages**		929,352		178,394		27,733		723,225
9E	Payroll Taxes 150		105,580		21,711		2,174		81,695
10E	Fringe Benefits 151		114,640		20,745		3,225		90,670
11E	Accrual Adjustments								
12E	**Total Employee Compensation & Rel. Exp.**		1,149,572		220,850		33,132		895,590
13E	Facility and Prog. Equip.Expenses 301, 390		164,172		5,304				158,868
14E	Facility & Prog. Equip. Depreciation 301		170,897		4,921		947		165,029
15E	Facility Operation/Maint./Furn.390		172,014		13,654		46		158,314
16E	Facility General Liability Insurance 390		59,935		5,479		1,937		52,519
17E	**Total Occupancy**		567,018		29,358		2,930		534,730
18E	Direct Care Consultant 201		70,301						70,301
19E	Temporary Help 202								
20E	Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21E	Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22E	Staff Training 204		5,246		540		926		3,780
23E	Staff Mileage / Travel 205		824		50		37		737
24E	Meals 207		16,662						16,662
25E	Client Transportation 208		3,483		XXXXXXXXXX		XXXXXXXXXX		3,483
26E	Vehicle Expenses 208		25,005						25,005
27E	Vehicle Depreciation 208								
28E	Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29E	Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30E	Provision Material Goods/Svs./Benefits 212		25,063		XXXXXXXXXX		XXXXXXXXXX		25,063
31E	Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32E	Other Commercial Prod. & Svs. 214								
33E	Program Supplies & Materials 215		59,864		XXXXXXXXXX		XXXXXXXXXX		59,864
34E	Non Charitable Expenses								
35E	Other Expense								
36E	**Total Other Program Expense**		206,448		590		963		204,895
37E	Management Fees 410								XXXXXXXXXX
38E	Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39E	Legal Fees 410								XXXXXXXXXX
40E	Audit Fees 410		15,593		15,593				XXXXXXXXXX
41E	Management Consultant 410								XXXXXXXXXX
42E	Other Professional Fees & Other Admin. Expenses 410		124,751		42,535		81,643		573
43E	Leased Office/Program Office Equip.410,390								
44E	Office Equipment Depreciation 410								
45E	Admin. Vehicle Expenses 410								XXXXXXXXXX
46E	Admin. Vehicle Depreciation 410								XXXXXXXXXX
47E	Directors & Officers Insurance 410								XXXXXXXXXX
48E	Program Support 216		46,074		XXXXXXXXXX		724		45,350
49E	Professional Insurance 410								
50E	Working Capital Interest 410								
51E	**Total Direct Administrative Expense**		186,418		58,128		82,367		45,923
52E	Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(308,926)		11,021		297,905
53E	**Total Reimbursable & Fundraising Expense**		2,109,456				130,413		1,979,043
54E	Direct State/Federal Non-Reimbursable Expense		632				XXXXXXXXXX		632
55E	Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
56E	**TOTAL EXPENSE = 56R**		2,110,088				130,413		1,979,675

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

	Name & Title	Reporting Entity Compensation: Salary	Reporting Entity Compensation: Other	Compensation from Other Entities: Salary	Compensation from Other Entities: Other
1C	Corey Jackson, Executive Director				
2C					
3C					
4C					
5C					

MA. Surplus Revenue Retention

	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue 1,478,505	53,289		15,452	

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

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

		Total Org	Admin (M&G)	Fund Raising	Total All Programs
1N	Direct Employee Compensation & Related Exp.			XXXXXXXXX	
2N	Direct Occupancy			XXXXXXXXX	
3N	Direct Other Program/Operating			XXXXXXXXX	
4N	Direct Subcontract Expense			XXXXXXXXX	
5N	Direct Administrative Expense	632		XXXXXXXXX	632
6N	Direct Other Expense			XXXXXXXXX	
7N	Direct Depreciation			XXXXXXXXX	
8N	Total Direct Non-Reimbursable (must tie to 54E)	632		XXXXXXXXX	632
9N	Total Direct and Allocated Non-Reimbursable (54E+55E)	632		XXXXXXXXX	632
10N	Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	38,683	15,486	XXXXXXXXX	23,197
11N	Capital Budget Revenue Adjustments			XXXXXXXXX	
12N	Excess of Non-Reimb./Fundraising Expense over Offsets	(38,051)	(15,486)	XXXXXXXXX	(22,565)

Description of Admin (M&G) Direct Non-Reimbursable Exp.

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

UFR Program Number: 1 **Program Name:** Inn Between **Description:** Homeless Family Shelter **Catalog of Federal Domestic Assistance #:** 93.558 B

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

***Program Type:** 25 **Program Address:** 25 & 29 Holten Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	1,780	0S				1E	**Total Direct Program Staff = 39S**		375,596		%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind	32	2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**	1,812	3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support		23,043		
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**		23,043		
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**		398,639		
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150		46,263		
10R	Dept. of Public Health (DPH)		9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151		52,434		
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**		497,336		%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390		88,239		
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301		54,943		
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390		74,961		
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390		26,570		
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**		244,713		%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201		48,755		
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204		2,185		
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205		301		
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207		9,142		
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208		1,637		
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208		15,461		
27R	Div.of Housing & Community Develop(OCD)	1,027,070	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212		4,772		
31R	Mass. Local Govt/Quasi-Govt. Entities		30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215		35,422		
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		117,675		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410		245		
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets	48,180	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets	3,095	39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		25,907		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	1,078,345	1SS	**Enter defined unit of service:** Families			51E	**Total Direct Administrative Expense**		26,152		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation		165,432		%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		1,051,308		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		1,051,308		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		1,095,157		%
50R	Released Net Assets-Program	15,000	7SS	suspended for FY '08 filings.			58E	**OPERATING RESULTS**		43,849		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	1,095,157										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share 25,752

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	OCD	WELC5093HST	2906	X
2C	OCD	OCD16SALARY	CD	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	16,812
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(16,812)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

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

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

***Program Type:** 27 **Program Address:** 42 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): # operating hours/week (e.g., 40):

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S	Program Director (UFR Title 102)			1E	**Total Direct Program Staff = 39S**		81,037		%
2R	Gov. In-Kind/Capital Budget		2S	Program Function Manager (UFR Title 101)			2E	Chief Executive Officer				
3R	Private IN-Kind	43	3S	Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**	43	4S	Supervising Professional (UFR Title 104)			4E	Accting/Clerical Support		4,255		
5R	Mass Gov. Grant		5S	Physician & Psychiatrist (UFR Title 105 & 121)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		6S	Physician Asst. (UFR Title 106)			6E	**Total Admin Employee**		4,255		
7R	**Total Grants**		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S	R.N. - Non Masters (UFR Title 108)			8E	**Total FTE/Salary/Wages**		85,292		
9R	Dept.of Developmental Services(DDS/DMR)		9S	L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		7,516		
10R	Dept. of Public Health (DPH)	202,038	10S	Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		13,122		
11R	Dept.of Children and Families (DCF/DSS)		11S	Occupational Therapist (UFR Title 111)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		12S	Physical Therapist (UFR Title 112)			12E	**Total Employee Compensation & Rel. Exp.**		105,930		%
13R	Dept. of Youth Services (DYS)		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E	Facility and Prog. Equip.Expenses 301,390		16,264		
14R	Health Care Fin & Policy (HCF)-Contract		14S	Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		59,929		
15R	Health Care Fin & Policy (HCF)-UCP		15S	Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		16,357		
16R	MA. Comm. For the Blind (MCB)		16S	Teacher (UFR Title 116)			16E	Facility General Liability Insurance 390		7,229		
17R	MA. Comm. for Deaf & H H (MCD)		17S	Day Care Director (UFR Title 117)			17E	**Total Occupancy**		99,779		%
18R	MA. Rehabilitation Commission (MRC)		18S	Day Care Lead Teacher (UFR Title 118)			18E	Direct Care Consultant 201		16,400		
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 120)			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 Title 123)			22E	Staff Training 204		236		
23R	Dept. of Elementary & Secondary Educ. (DOE		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			23E	Staff Mileage / Travel 205		1		
24R	Parole Board (PAR)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E	Meals 207		3,568		
25R	Veteran's Services (VET)		25S	Licensed Counselor (UFR Title 127)			25E	Client Transportation 208		855		
26R	Ex. Off. of Elder Affairs (ELD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208		2,687		
27R	Div.of Housing & Community Develop(OCD)		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		28S	Counselor (UFR Title 130)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS	6,785	29S	Case Worker / Manager - Masters (UFR Title 131)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		30S	Case Worker / Manager (UFR Title 132)			30E	Provision Material Goods/Svs./Benefits 212		462		
31R	Mass. Local Govt/Quasi-Govt. Entities		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		32S	Direct Care / Prog. Staff III (UFR Title 134)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		33S	Direct Care / Prog. Staff II (UFR Title 135)			33E	Program Supplies & Materials 215		4,325		
34R	Medicaid - Direct Payments		34S	Direct Care / Prog. Staff I (UFR Title 136)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			35E	Other Expense				
36R	Medicare		36S	Maintainence, House/Groundskeeping, Cook 138			36E	**Total Other Program Expense**		28,534		%
37R	Mass. Govt. Client Stipends		37S	Direct Care / Driver Staff (UFR Title 138)			42E	Other Professional Fees & Other Admin. Exp. 410				
38R	Client Resources	6,548	38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		39S	**Total Direct Program Staff = 1E**			44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets	1,011					48E	Program Support 216		6,695		
41R	Private Client Fees (excluding 3rd Pty)			**SERVICE STATISTICS**			49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets		1SS	**Enter defined unit of service:**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	216,382	2SS	**Enter total unit capacity:**			51E	**Total Direct Administrative Expense**		6,695		%
44R	Federated Fundraising				**Undup # Clients**	**# service units delivered**	52E	Admin (M&G) Reporting Center Allocation		35,236		%
45R	Commercial Activities						53E	**Total Reimbursable Expense**		276,174		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		276,174		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		216,425		%
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings.			58E	**OPERATING RESULTS**		(59,749)		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Excess Rev. *				* (subject to OSD adjustment)
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	216,425										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

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

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DPH	INTF2333M0S	4919	X
2C	EHS	16EHSCH257C	5005	X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense	
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E)	
9N	Total Direct and Allocated Non-Reimb. (54E+55E)	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	43
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	(43)

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

UFR Program Number: 2.2 **Program Name:** The Inn Transition-Unit Rate **Description:** Sober-Living Transitional **Catalog of Federal Domestic Assistance #:** 93.959 B

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

***Program Type:** 25 **Program Address:** 42 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	710	0S				1E	**Total Direct Program Staff = 39S**		110,269		%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind		2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**	710	3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support		4,945		
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**		4,945		
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**		115,214		
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150		15,164		
10R	Dept. of Public Health (DPH)	159,747	9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151		11,925		
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**		142,303		%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390				
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301		506		
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390		16,579		
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390		6,585		
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**		23,670		%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201		2,044		
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204		816		
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205		94		
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207		3,952		
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208		656		
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208		2,609		
27R	Div.of Housing & Community Develop(OCD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212		1,079		
31R	Mass. Local Govt/Quasi-Govt. Entities		30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215		9,709		
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		20,959		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410		89		
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets	964	39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		3,173		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	160,711	1SS	**Enter defined unit of service:** FAMILIES			51E	**Total Direct Administrative Expense**		3,262		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation		47,335		%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		237,529		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		237,529		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		161,421		%
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings.			58E	**OPERATING RESULTS**		(76,108)		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	161,421										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (76,357)

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code	
1C	DPH	INTF2333M0S	4919	X
2C				X
3C				X
4C				X
5C				X

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

			Description
1N	Direct Employee Compensation & Related Exp.		
2N	Direct Occupancy		
3N	Direct Other Program/Operating		
4N	Direct Subcontract Expense		
5N	Direct Administrative Expense		
6N	Direct Other Expense		
7N	Direct Depreciation		
8N	Total Direct Non-Reimbursable (Tie to 54E)		
9N	Total Direct and Allocated Non-Reimb. (54E+55E)		
10N	Eligible Non-Reimbursable Exp. Revenue Offsets	710	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(710)	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

UFR Program Number: 3 **Program Name:** Inn Homes **Description:** Housing Services **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** N/A **Program Address:** 40 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S				1E	**Total Direct Program Staff = 39S**		10,628		%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind	46	2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**	46	3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support		10,222		
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**		10,222		
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**		20,850		
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150		2,380		
10R	Dept. of Public Health (DPH)		9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151		2,669		
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**		25,899		%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390		21,099		
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301		47,227		
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390		45,409		
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390		9,032		
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**		122,767		%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201		2,104		
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204		58		
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205		1		
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207				
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208		8		
27R	Div.of Housing & Community Develop(OCD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities		30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215		218		
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		2,389		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410		150		
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets	184,645	39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		5,803		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	184,645	1SS	**Enter defined unit of service:**			51E	**Total Direct Administrative Expense**		5,953		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation		8,615		%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		165,623		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense		632		%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		166,255		%
49R	Allocated Admin (M&G) Revenue	586	6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		185,277		%
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings. ☐			58E	**OPERATING RESULTS**		19,022		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	185,277										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

		Description
1N	Direct Employee Compensation & Related Exp.	
2N	Direct Occupancy	
3N	Direct Other Program/Operating	
4N	Direct Subcontract Expense	
5N	Direct Administrative Expense 632	Bad Debts
6N	Direct Other Expense	
7N	Direct Depreciation	
8N	Total Direct Non-Reimbursable (Tie to 54E) 632	
9N	Total Direct and Allocated Non-Reimb. (54E+55E) 632	
10N	Eligible Non-Reimbursable Exp. Revenue Offsets 632	
11N	Capital Budget Revenue Adjustment	
12N	Excess of Non-Reimbursable Expense Over Offsets	

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

UFR Program Number: 4 **Program Name:** Housing Search and Stabilization **Description:** Stabilization/Housing Worker **Catalog of Federal Domestic Assistance #:** 93.558 B

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

***Program Type:** 27 **Program Address:** 25 Holten Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S				1E	**Total Direct Program Staff = 39S**		89,492		%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind		2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**		3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support				
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping		2,556		
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**		2,556		
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**		92,048		
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150		9,211		
10R	Dept. of Public Health (DPH)		9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151		10,704		
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**		111,963		%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390				
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301				
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390		19		
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390		2,077		
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**		2,096		%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204		403		
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205		323		
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207				
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208		260		
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208		2,528		
27R	Div.of Housing & Community Develop(OCD)	68,113	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212		13,517		
31R	Mass. Local Govt/Quasi-Govt. Entities	58,869	30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215		1,470		
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		18,501		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410		64		
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets		39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		1,075		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	126,982	1SS	**Enter defined unit of service:**			51E	**Total Direct Administrative Expense**		1,139		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation		37,243		%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		170,942		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		170,942		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		126,982		%
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings. ☐			58E	**OPERATING RESULTS**		(43,960)		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Excess Rev. *				* (subject to OSD adjustment)
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	126,982										

MASSACHUSETTS CONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

POS SUBCONTRACT INFORMATION

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

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

NON-REIMBURSABLE EXPENSE DETAIL

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

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

UFR Program Number: 5 **Program Name:** Inn Between-Expansion **Description:** Homeless Family Shelter **Catalog of Federal Domestic Assistance #:** 93.558 B

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

***Program Type:** 25 **Program Address:** 44 Park Street (Number/Street) Lynn (City) MA (State) 01905 (Zipcode) # Weeks operated during audit period (e.g., 52): # operating hours/week (e.g., 40):

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S				1E	**Total Direct Program Staff = 39S**		10,202		%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind		2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**		3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support		980		
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**		980		
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**		11,182		
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150		1,161		
10R	Dept. of Public Health (DPH)		9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151		(184)		
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**		12,159		%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390		33,266		
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301		2,424		
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390		4,989		
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390		1,026		
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**		41,705		%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201		998		
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204		82		
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205		17		
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207				
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208		1,712		
27R	Div.of Housing & Community Develop(OCD)	85,082	26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212		298		
31R	Mass. Local Govt/Quasi-Govt. Entities		30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215		8,720		
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		11,827		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410		25		
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets		39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		2,553		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**	85,082	1SS	**Enter defined unit of service:**			51E	**Total Direct Administrative Expense**		2,578		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation		4,045		%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		72,314		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		72,314		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		85,082		%
50R	Released Net Assets-Program		7SS	suspended for FY '08 filings.			58E	**OPERATING RESULTS**		12,768		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	85,082										

MASSACHUSETTS CONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

POS SUBCONTRACT INFORMATION

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

Comm. Of MA Surplus Rev. Retention Share 12,768

NON-REIMBURSABLE EXPENSE DETAIL

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

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

Draft

ORGANIZATION: Citizens for Adequate Housing, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016 **FEIN:** 222540856

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

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

***Program Type:** N/A **Program Address:** 40 Washington Street (Number/Street) Peabody (City) MA (State) 01960 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

	REVENUE			STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage		EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S				1E	**Total Direct Program Staff = 39S**				%
2R	Gov. In-Kind/Capital Budget		1S	Program Director (UFR Title 102)			2E	Chief Executive Officer				
3R	Private IN-Kind		2S	Program Function Manager (UFR Title 101)			3E	Chief Financial Officer				
4R	**Total Contribution and In-Kind**		3S	Asst. Program Director (UFR Title 103)			4E	Accting/Clerical Support				
5R	Mass Gov. Grant		4S	Supervising Professional (UFR Title 104)			5E	Admin Maint/House-Grndskeeping				
6R	Other Grant (exclud. Fed.Direct)		5S	Physician & Psychiatrist (UFR Title 105 & 121)			6E	**Total Admin Employee**				
7R	**Total Grants**		6S	Physician Asst. (UFR Title 106)			7E	Commerical products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			8E	**Total FTE/Salary/Wages**				
9R	Dept.of Developmental Services(DDS/DMR)		8S	R.N. - Non Masters (UFR Title 108)			9E	Payroll Taxes 150				
10R	Dept. of Public Health (DPH)		9S	L.P.N. (UFR Title 109)			10E	Fringe Benefits 151				
11R	Dept.of Children and Families (DCF/DSS)		10S	Pharmacist (UFR Title 110)			11E	Accrual Adjustments				
12R	Dept. of Transitional Assist (DTA/WEL)		11S	Occupational Therapist (UFR Title 111)			12E	**Total Employee Compensation & Rel. Exp.**				%
13R	Dept. of Youth Services (DYS)		12S	Physical Therapist (UFR Title 112)			13E	Facility and Prog. Equip.Expenses 301,390				
14R	Health Care Fin & Policy (HCF)-Contract		13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E	Facility & Prog. Equip. Depreciation 301				
15R	Health Care Fin & Policy (HCF)-UCP		14S	Dietician / Nutritionist (UFR Title 114)			15E	Facility Operation/Maint./Furn.390				
16R	MA. Comm. For the Blind (MCB)		15S	Spec. Education Teacher (UFR Title 115)			16E	Facility General Liability Insurance 390				
17R	MA. Comm. for Deaf & H H (MCD)		16S	Teacher (UFR Title 116)			17E	**Total Occupancy**				%
18R	MA. Rehabilitation Commission (MRC)		17S	Day Care Director (UFR Title 117)			18E	Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)		18S	Day Care Lead Teacher (UFR Title 118)			19E	Temporary Help 202				
20R	Dept.of Early Educ. & Care (EEC)-Contract		19S	Day Care Teacher (UFR Title 119)			20E	Clients and Caregivers Reimb./Stipends 203				
21R	Dept.of Early Educ. & Care (EEC)-Voucher		20S	Day Care Asst. Teacher / Aide (UFR Title 120)			21E	Subcontracted Direct Care 206				
22R	Dept of Correction (DOC)		21S	Psychologist - Doctorate (UFR Title 122)			22E	Staff Training 204				
23R	Dept. of Elementary & Secondary Educ. (DOE		22S	Clinician-(formerly Psych.Masters)(UFR Title 123)			23E	Staff Mileage / Travel 205				
24R	Parole Board (PAR)		23S	Social Worker - L.I.C.S.W. (UFR Title 124)			24E	Meals 207				
25R	Veteran's Services (VET)		24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			25E	Client Transportation 208		75		
26R	Ex. Off. of Elder Affairs (ELD)		25S	Licensed Counselor (UFR Title 127)			26E	Vehicle Expenses 208				
27R	Div.of Housing & Community Develop(OCD)		26S	Cert. Voc. Rehab. Counselor (UFR Title 128)			27E	Vehicle Depreciation 208				
28R	POS Subcontract		27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E	Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		28S	Counselor (UFR Title 130)			29E	Client Personal Allowances 211				
30R	Mass State Agency Non - POS		29S	Case Worker / Manager - Masters (UFR Title 131)			30E	Provision Material Goods/Svs./Benefits 212		4,935		
31R	Mass. Local Govt/Quasi-Govt. Entities		30S	Case Worker / Manager (UFR Title 132)			31E	Direct Client Wages 214				
32R	Non-Mass. State/Local Government		31S	Direct Care / Prog. Staff Superv. (UFR Title 133)			32E	Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		32S	Direct Care / Prog. Staff III (UFR Title 134)			33E	Program Supplies & Materials 215				
34R	Medicaid - Direct Payments		33S	Direct Care / Prog. Staff II (UFR Title 135)			34E	Non Charitable Expenses				
35R	Medicaid - MBHP Subcontract		34S	Direct Care / Prog. Staff I (UFR Title 136)			35E	Other Expense				
36R	Medicare		35S	Prog. Secretarial / Clerical Staff (UFR Title 137)			36E	**Total Other Program Expense**		5,010		%
37R	Mass. Govt. Client Stipends		36S	Maintainence, House/Groundskeeping, Cook 138			42E	Other Professional Fees & Other Admin. Exp. 410				
38R	Client Resources		37S	Direct Care / Driver Staff (UFR Title 138)			43E	Leased Office/Program Office Equip.410,390				
39R	Mass. spon.client SF/3rd Pty offsets		38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX		44E	Office Equipment Depreciation 410				
40R	Other Publicly sponsored client offsets		39S	**Total Direct Program Staff = 1E**			48E	Program Support 216		144		
41R	Private Client Fees (excluding 3rd Pty)						49E	Professional Insurance 410				
42R	Private Client 3rd Pty/other offsets			**SERVICE STATISTICS**			50E	Working Capital Interest 410				
43R	**Total Assistance and Fees**		1SS	**Enter defined unit of service:**			51E	**Total Direct Administrative Expense**		144		%
44R	Federated Fundraising		2SS	**Enter total unit capacity:**			52E	Admin (M&G) Reporting Center Allocation				%
45R	Commercial Activities				**Undup # Clients**	**# service units delivered**	53E	**Total Reimbursable Expense**		5,154		%
46R	Non-Charitable Revenue		3SS	Publicly sponsored clients:			54E	Direct State/Federal Non-Reimbursable Expense				%
47R	Investment Revenue		4SS	OSD's Program — Privately sponsored clients:			55E	Allocation of State/Fed Non-Reimbursable Expense				
48R	Other Revenue		5SS	Performance Report (D-1 — Free Care clients:			56E	**TOTAL EXPENSE**		5,154		%
49R	Allocated Admin (M&G) Revenue		6SS	Internet filing system) — **Total:**			57E	**TOTAL REVENUE = 53R**		5,000		%
50R	Released Net Assets-Program	5,000	7SS	suspended for FY '08 filings. ☐			58E	**OPERATING RESULTS**		(154)		
51R	Released Net Assets-Equipment						CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *				* (subject to OSD adjustment)
52R	Released Net Assets-Time											
53R	**Total Revenue = 57E**	5,000										

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

PREPARER COMMENTS:

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CITIZENS FOR ADEQUATE HOUSING, INC.
For the year ending June 30, 2016
Supplemental Schedule

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

Other consultants	$ 16,379
Advertising	4,683
Bank and finance charges	807
Dues, subscriptions and fees	7,906
Meetings & Ceremonies	1,528
Minor equipment	846
Miscellaneous	4,312
Office expense	45,913
Payroll fees	4,227
Printing and postage	3,477
Public relations	218
Special event expense	31,357
Telephone/internet services	3,098
Total Line 42e	$ 124,751

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