GENESIS CLUB HOUSE, INC.

FINANCIAL STATEMENTS

(UFR FORMAT)

AND INDEPENDENT AUDITORS' REPORT

JUNE 30, 2023

O'Connor Maloney
CERTIFIED PUBLIC ACCOUNTANTS

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 042983234

Other corporate names & FEINs if applicable:
(Use for consolidated financial statements.)

For the Year Ended : 6/30/2023 (M/D/YYYY)

Filed Electronically? (Y/N): Y

Filing Organization: Genesis Club House, Inc. (legal name)

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number VC 6000173082

A.G. Public Charities Acct.# 022894

Business Address: 274 Lincoln Street (Street) Worcester (City) MA (State) 01605 (Zip)

CEO or CFO : Lisa (First Name) Brennan (Last Name) Executive Director (Title) 508-631-0100 (Phone : Area Code / Number)

E-mail address: lbrennan@genesisclubhouse.org

CPA : O'Connor Maloney & Company, P.C.

CPA Firm's Current Mass. License #: 102

CPA's E-mail Address: arozevicius@oconnormaloney.com

CPA Firm's Federal Employer Id. (FEIN) #: 042595327

Management Company Name:

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

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.: 6/30/1987 (M/D/YYYY)

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

Principal Purch. Agency: DMH

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

If Yes, Date of Exemption: 8/1/1988 (M/D/YYYY)

Cost Allocation Method Code : MD

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
01	Club House		274 Lincoln Street	Worcester	MA	01605	Community Support Club House	3034
02	Supportive Housing		274 Lincoln Street	Worcester	MA	01605	Adult Residential	
06	Competitive Integrated Employment Services		274 Lincoln Street	Worcester	MA	01605	Employment Support Services	5100
07	Colleague Training		274 Lincoln Street	Worcester	MA	01605	Club House Model Training	
08	Supported Housing Program		274 Lincoln Street	Worcester	MA	01605	Special Needs Assistance	

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.

O'Connor Maloney
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

July 31, 2024

The Board of Directors
Genesis Club House, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Genesis Club House, Inc., which comprise the statement of financial position as of June 30, 2023, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Genesis Club House, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Genesis Club House, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Genesis Club House, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

1 Mercantile Street, Suite 760, Worcester, MA 01608
P 508 757 6391 F 508 797 9307
oconnormaloney.com

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism through the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design auditing procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Genesis Club House, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Genesis Club House, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in Schedules A and B is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and has not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 31, 2024, on our consideration of Genesis Club House, 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 solely 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 the effectiveness of Genesis Club House, Inc.'s 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 Genesis Club House, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Genesis Club House, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 12, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

O'Connor, Maloney and Company

Certified Public Accountants

ORGANIZATION : Genesis Club House, Inc. FEIN: 042983234

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2023 **WITH COMPARATIVE TOTALS AS OF** 6/30/2022

(BALANCE SHEET)

		CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	1,333,517				1,333,517	1,656,483
2	Accounts Receivable, Program Services	162,351				162,351	261,660
3	Allowance for Doubtful Accounts						
4	Net Accounts Receivable, Program Services	162,351				162,351	261,660
5	Contributions Receivable						76,793
6	Notes Receivable						
7	Prepaid Expenses	76,083				76,083	39,100
8	Other Accounts Receivable						
9	Other Current Assets						
10	Short-Term Investments	1,192,861				1,192,861	290,588
11	**TOTAL CURRENT ASSETS**	2,764,812				2,764,812	2,324,624
12	Land, Buildings, and Equipment		2,701,459			2,701,459	2,682,986
13	Accumulated Depreciation		(1,444,356)			(1,444,356)	(1,365,415)
14	Net Land, Buildings and Equipment		1,257,103			1,257,103	1,317,571
15	Long-Term Investments						
16	Other Assets						
17	Due From Other Funds						
18	**TOTAL ASSETS**	2,764,812	1,257,103			4,021,915	3,642,195
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	35,832				35,832	7,303
20	Subcontract Payable						
21	Accrued Expenses	171,723				171,723	152,839
22	Current Notes Payable						
23	Current Portion Long-Term Debt						
24	Deferred Revenue	103,890				103,890	114,208
25	Other Current Liabilities						
26	**TOTAL CURRENT LIABILITIES**	311,445				311,445	274,350
27	Long-Term Notes & Mortgage Payable						
28	Other Liabilities						
29	Due to Other Funds						
30	**TOTAL LIABILITIES**	311,445				311,445	274,350
	NET ASSETS						
31	Without Donor Restrictions	2,318,367	1,257,103			3,575,470	3,271,052
32	With Donor Restrictions	135,000				135,000	96,793
33							
34	**TOTAL NET ASSETS**	2,453,367	1,257,103			3,710,470	3,367,845
35	**TOTAL LIABILITIES AND NET ASSETS**	2,764,812	1,257,103			4,021,915	3,642,195

See Accompanying Notes to the Financial Statements

ORGANIZATION : Genesis Club House, Inc. **FEIN:** 042983234

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2023 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2022

#		Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
	REVENUES, GAINS, AND OTHER SUPPORT					
1	Contributions, Gifts, Legacies, Bequests & Special Events	274,317	200,000		474,317	268,908
2	In-Kind Contributions					
3	Grants					
4	Program Service Fees	1,727,047			1,727,047	1,652,111
5	Federated Fundraising Organization Allocation					
6	Investment Revenue	35,443			35,443	(41,217)
7	Revenue from Commercial Products & Services					
8	Other	234,182			234,182	207,115
9	Net Assets Released From Restrictions:					
10	Satisfaction of Program Restrictions					
11	Satisfaction of Equipment Acquisition Restrictions					
12	Expiration of Time Restrictions	161,793	(161,793)			
13	**TOTAL REVENUE, GAINS, AND OTHER SUPPORT**	2,432,782	38,207		2,470,989	2,086,917
	EXPENSES AND LOSSES					
14	Administration (Management & General)	267,396			267,396	275,211
15	Fundraising	22,705			22,705	17,071
16	Total Program Services	1,838,263			1,838,263	1,711,245
17	**TOTAL EXPENSES**	2,128,364			2,128,364	2,003,527
18	Losses					
19	**TOTAL EXPENSES AND LOSSES**	2,128,364			2,128,364	2,003,527
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)					
24	**TOTAL CHANGES IN NET ASSETS**	304,418	38,207		342,625	83,390
25	**NET ASSETS AT BEGINNING OF YEAR**	3,271,052	96,793		3,367,845	3,284,455
26	**NET ASSETS AT END OF YEAR**	3,575,470	135,000		3,710,470	3,367,845

See Accompanying Notes to Financial Statements

ORGANIZATION : Genesis Club House, Inc. **FEIN:** 042983234

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

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
		Type equation here.		
1. Employee Compensation & Related Expenses	1,414,784	211,243		1,203,541
2. Occupancy	354,190	5,056	4,235	344,899
3. Other Program / Operating Expense	108,637		257	108,380
4. Subcontract Expense				
5. Direct Administrative Expense	171,812	39,837	18,213	113,762
6. Other Expenses				
7. Depreciation of Buildings and Equipment	78,941	11,260		67,681
8. TOTAL EXPENSES	2,128,364	267,396	22,705	1,838,263

See Accompanying Notes to Financial Statements

ORGANIZATION : Genesis Club House, Inc. **FEIN:** 042983234

Statement of Functional Expenses for the Year Ended: 06/30/23

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	01	02	06	07	08
1. Employee Compensation & Related Expenses	995,007	12,846	52,912	43,715	99,061
2. Occupancy	316,285	393	1,682	21,536	5,003
3. Other Program / Operating Expense	93,229	929	5,049	9,173	
4. Subcontract Expense					
5. Direct Administrative Expense	104,765	61	2,329	5,301	1,306
6. Other Expenses					
7. Depreciation of Buildings and Equipment	52,728	634	2,708	3,564	8,047
8. TOTAL EXPENSES	1,562,014	14,863	64,680	83,289	113,417

See Accompanying Notes to Financial Statements

ORGANIZATION : Genesis Club House, Inc. FEIN: 042983234

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2023

INDIRECT METHOD

		TOTAL
	Cash Flows from Operating Activities:	
1	Changes in Net Assets	342,625
	Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2	Depreciation	78,941
3	Losses	(19,866)
4	Increase/Decrease in Net Accounts Receivable	99,309
5	Increase/Decrease in Prepaid Expenses	(36,983)
6	Increase/Decrease in Contributions Receivable	76,793
7	Increase/Decrease in Accounts Payable	28,529
8	Increase/Decrease in Accrued Expenses	18,884
9	Increase/Decrease in Deferred Revenue	(10,318)
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	
14	Net Cash Provided by/(used in) Operating Activities	577,914
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(18,473)
17	Proceeds from Sale(s) of Investments	300,000
18	Purchase(s) of Investments	(1,182,407)
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	(900,880)
	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	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Genesis Club House, Inc. FEIN: 042983234

STATEMENT OF CASH FLOWS for the YEAR ENDED 06/30/2023

INDIRECT METHOD

31	**Net Increase/(Decrease) in Cash and Cash Equivalents**	(322,966)
32	**Cash and Cash Equivalents at Beginning of Year**	1,656,483
33	**Cash and Cash Equivalents at End of Year**	1,333,517

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	
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

Note 1. Organization

Genesis Club House, Inc. (the Organization) is a not-for-profit corporation located in Worcester, Massachusetts. It provides comprehensive services, including vocational and social training, to individuals with long term psychiatric illnesses. The Organization also offers training services to the staff members of other similar organizations.

Note 2. Summary of Significant Accounting Policies

The Organization's financial statements are prepared on the accrual method of accounting.

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes.

The assets, liabilities, and fund balances of the Organization are reported in two self-balancing fund groups as follows:

a) Current Operations Fund, which include unrestricted and restricted resources, represent the portion of expendable funds that are available for support of program operations.

b) Plant Fund represents resources restricted for property and equipment acquisitions and funds expended for the plant.

Net assets and revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time.

Net assets without donor restrictions – Net assets not subject to donor-imposed stipulations.

Revenue and the related costs are recorded by the Organization when evidence of an arrangement exists, services have been rendered, the fee is fixed or determinable, and the collection of resulting receivables is reasonably assured.

Note 2. Summary of Significant Accounting Policies (cont.)

Grants and other contributions are reported as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and cash equivalents include cash on-hand and highly liquid investments with maturities of three months or less, that are readily convertible to cash.

The Organization records certain types of in-kind support, including professional services, as contribution revenue. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills and would typically need to be purchased if not provided by donation. The amounts reflected in the accompanying financial statements as in-kind support are offset by equal amounts included in expenses or, if capitalized, property and equipment.

Allowance for doubtful accounts is recorded based on management's analysis of their estimate of amounts that may be uncollectible, if any. There was no allowance as of June 30, 2023.

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Investments stated at fair value and accordingly, changes in unrealized gains or losses are recognized in the period in which the changes occur. Investments are initially recorded on the trade date at the cost to purchase each investment, and donated investments are initially valued at fair value at the date of receipt.

Property, equipment, furnishing, and improvement purchases in excess of $5,000 are capitalized at cost, if purchased, or if donated, at fair value at the date of receipt and are depreciated on a straight-line basis over their estimated useful lives.

The Organization determines the fair value of financial instruments and includes this information in the notes to the financial statements when the fair value is materially different than the carrying value of those financial instruments.

The Organization acquired certain capital assets with funds provided by the Commonwealth of Massachusetts through a capital budget. These assets are reflected in the Custodian Fund as title to the assets remains with the State.

Note 2. Summary of Significant Accounting Policies (cont.)

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is required. Donors may deduct contributions made to the Organization within the Internal Revenue Code regulations. Management does not believe the Organization's financial statements include any uncertain tax positions. Generally, the Organization's tax returns remain subject to examination for a period of three years.

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial information for the year ended June 30, 2022, presented for comparative purposes, is not intended to be complete financial statement presentation.

Long lived assets, including property and equipment, are evaluated for impairment in accordance with ASC Topic, Property, Plant, and Equipment. If the carrying amount of the long lived asset (or asset group) exceeds fair value and carrying amount is not recoverable, an impairment loss is recognized. An impairment loss is measured as the amount by which the long lived asset (or asset group) exceeds its fair value. There were no impairment losses recorded during the year ended June 30, 2023.

Note 3. Investments

Investments are recorded at fair value determined from quoted market prices at each measurement date. Fair value is defined as the price that would be received to sell an asset (i.e. the "exit price") in an orderly transaction between market participants.

In determining fair value, the Organization uses various valuation approaches. U.S. generally accepted accounting principles establish a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Organization. Unobservable inputs reflect the Organization's assumption about the inputs market participants would use in pricing the asset or liability developed on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Note 3. Investments (cont.)

Level 2 – Valuations based on quoted prices in the markets that are not active or for which all significant inputs are observable, either directly or indirectly. The Organization held no Level 2 investments at June 30, 2023.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The Organization held no Level 3 investments at June 30, 2023.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

All investments are valued under Level 1 hierarchy of fair value measurement.

The following is a summary of cost and fair values of investments at June 30, 2023:

	Cost	Fair Value
Mutual Funds	901,495	908,273
Exchange Traded Products	307,300	284,588
Total	1,208,795	1,192,861

The following is a summary of the components of investment return:

Interest and Dividend Income	15,577
Unrealized Loss on Investments	19,866
Total	35,443

No investment advisory fees were paid in 2023.

Note 4. Property, Plant and Equipment

Property, Plant and Equipment consists of:

Land	114,409
Buildings	1,843,997
Building Improvements	370,525
Furniture and Equipment	230,051
Motor Vehicles	102,876
	2,701,459
Less: Accumulated Depreciation	1,444,356
Net	1,257,103

Depreciation expense for the year ended June 30, 2023 was $78,941.

Note 5. Line of Credit

The Organization has $100,000 of borrowings available under a line of credit agreement with a bank that is secured by substantially all assets of the Organization. Interest is payable monthly at the bank's prime lending rate. There were no outstanding amounts on the line as of June 30, 2023.

Note 6. Surplus Revenue Retention

The Organization's Surplus Revenue Retention as defined by the Massachusetts Operational Services Division for the year ended June 30, 2023 is ($293,784), which is less than the 20% maximum allowed.

Note 7. Pension Plan

The Organization maintains a qualified 401(k) retirement plan which covers substantially all employees. Employer matching and profit sharing contributions are determined by the Board of Directors annually and totaled $23,132 for 2023.

GENESIS CLUB HOUSE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

Note 8. Net Assets with Donor Restrictions

Net Assets with Donor Restrictions consist of:

Purpose Restrictions	
Capital Improvements	35,000
Time Restrictions	
Other Time Restrictions	100,000
Total	135,000

Note 9. Liquidity and Availability

Financial assets available for general expenditures within one year at June 30, 2023 are as follows:

Financial Assets:	
Cash and Cash Equivalents	1,333,517
Accounts Receivable	162,351
Investments	1,192,861
Total	2,688,729
Liquidity Resources:	
Bank Line of Credit	100,000
Less: Net Assets with Donor Restrictions	(135,000)
Financial assets and liquidity resources available to be used within one year	2,653,729

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 10. Concentrations

The Organization receives a substantial amount of its support and revenue from the Commonwealth of Massachusetts. If a significant reduction in the level of this support and revenue were to occur, it may have an effect on the Organization's programs and activities.

Note 10. Concentrations (cont.)

The Organization also has financial instruments, consisting primarily of cash, which potentially expose the Organization to concentrations of credit and market risk. Cash is held at local banks. The Organization has not experienced any losses on its cash. In the ordinary course of business, the Organization has, at various times, cash deposits with a bank which are in excess of federally insured limits.

Note 11. Contingencies and Uncertainties

The Organization received financial assistance in the form of federal and state contracts. Entitlement to these resources is generally conditioned upon compliance with terms and conditions of contracts and budgets and applicable regulations including the expenditures of the resources for eligible purposes. Substantially all contracts are subject to financial and compliance audits by each funding source. Any disallowance as a result of audits becomes a liability of the Organization. As of June 30, 2023, the Organization does not anticipate any material liabilities will result from such audits.

Note 12. Date Through Which Subsequent Events Have Been Evaluated

The Organization has evaluated all material subsequent events from the end of the fiscal year through July 31, 2024, the date the financial statements were available to be issued.

ORGANIZATION: Genesis Club House, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2023 **FEIN:** 042983234

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	274,317		274,317	
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R **Total Contributions and In-Kind**	274,317		274,317	
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R **Total Grants**				
8R Dept. of Mental Health (DMH)	1,511,470	XXXXXXXXXX	XXXXXXXXXX	1,511,470
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX	
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
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)	45,000	XXXXXXXXXX	XXXXXXXXXX	45,000
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)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts	163,401	XXXXXXXXXX	XXXXXXXXXX	163,401
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		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	7,176	XXXXXXXXXX	XXXXXXXXXX	7,176
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R **Total Assistance and Fees**	1,727,047	XXXXXXXXXX	XXXXXXXXXX	1,727,047
44R Federated Fundraising				
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	35,443	35,443		
48R Other Revenue	234,182			234,182
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX			
50R Released Net Assets-Program				
51R Released Net Assets-Equipment				
52R Released Net Assets-Time	161,793		161,793	
53R **TOTAL REVENUE**	2,432,782	35,443	436,110	1,961,229
54R **TOTAL EXPENSE = 56E**	2,128,364		25,967	2,102,397
55R **OPERATING RESULTS**	304,418	35,443	410,143	(141,168)

EXPENSE	Total Organization FTE	Total Organization Expense	Admin (M&G) FTE	Admin (M&G) Expense	Fund Raising FTE	Fund Raising Expense	Total All Programs FTE	Total All Programs Expense
1E **Total Direct Prog.Staff FTE/Exp 101-138**	23.88	984,799	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	23.88	984,799
2E Chief Executive Officer - FTE/Exp.	1.00	140,918	1.00	140,918				
3E Chief Financial Officer - FTE/Exp.								
4E Accting/Clerical/Support FTE/Expense	0.53	40,843	0.53	40,843				
5E Admin Maint/House-Grndskeeping FTE/Exp								
6E **Total Admin Employee FTE/Expense 410**	1.53	181,761	1.53	181,761				
7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8E **Total FTE/Salary/Wages**	25.41	1,166,560	1.53	181,761			23.88	984,799
9E Payroll Taxes 150		104,304		15,892				88,412
10E Fringe Benefits 151		143,920		13,590				130,330
11E Accrual Adjustments								
12E **Total Employee Compensation & Rel. Exp.**		1,414,784		211,243				1,203,541
13E Facility and Prog. Equip.Expenses 301, 390		75,684						75,684
14E Facility & Prog. Equip. Depreciation 301		63,414		3,418				59,996
15E Facility Operation/Maint./Furn.390		221,657		5,056		4,235		212,366
16E Facility General Liability Insurance 390		56,849						56,849
17E **Total Occupancy**		417,604		8,474		4,235		404,895
18E Direct Care Consultant 201								
19E Temporary Help 202								
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22E Staff Training 204		19,961						19,961
23E Staff Mileage / Travel 205		3,685						3,685
24E Meals 207		61,772				257		61,515
25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26E Vehicle Expenses 208		5,507						5,507
27E Vehicle Depreciation 208		7,685						7,685
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32E Other Commercial Prod. & Svs. 214								
33E Program Supplies & Materials 215		17,712		XXXXXXXXXX		XXXXXXXXXX		17,712
34E Non Charitable Expenses								
35E Other Expense								
36E **Total Other Program Expense**		116,322				257		116,065
37E Management Fees 410								XXXXXXXXXX
38E Fundraising Fees 410				XXXXXXXXXX				XXXXXXXXXX
39E Legal Fees 410								XXXXXXXXXX
40E Audit Fees 410		31,863		31,863				XXXXXXXXXX
41E Management Consultant 410								XXXXXXXXXX
42E Other Professional Fees & Other Admin. Expenses 410		139,949		7,974		18,213		113,762
43E Leased Office/Program Office Equip.410,390								
44E Office Equipment Depreciation 410		7,842		7,842				
45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47E Directors & Officers Insurance 410								XXXXXXXXXX
48E Program Support 216				XXXXXXXXXX				
49E Professional Insurance 410								
50E Working Capital Interest 410								
51E **Total Direct Administrative Expense**		179,654		47,679		18,213		113,762
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(267,396)		3,262		264,134
53E **Total Reimbursable & Fundraising Expense**		2,128,364				25,967		2,102,397
54E Direct State/Federal Non-Reimbursable Expense						XXXXXXXXXX		
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
56E **TOTAL EXPENSE = 56R**		2,128,364				25,967		2,102,397

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization Expense	Admin (M&G) Expense	Fund Raising Expense	Total All Programs Expense
1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX	
2N Direct Occupancy			XXXXXXXXXX	
3N Direct Other Program/Operating			XXXXXXXXXX	
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXXX	
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation			XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)			XXXXXXXXXX	
9N Total Direct and Allocated Non-Reimbursable (54E+55E)			XXXXXXXXXX	
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	269,625	35,443	XXXXXXXXXX	234,182
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(269,625)	(35,443)	XXXXXXXXXX	(234,182)

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

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

Name & Title	Reporting Entity Compensation: Salary	Reporting Entity Compensation: Other	Compensation from Other Entities: Salary	Compensation from Other Entities: Other
1C Lisa Brennan, Executive Director	140,918			
2C				
3C				
4C				
5C				

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

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

ORGANIZATION: Genesis Club House, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2023 **FEIN:** 042983234

UFR Program Number: 01 **Program Name:** Club House **Description:** Community Support Club House **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** 23 **Program Address:** 274 Lincoln Street (Number/Street) Worcester (City) MA (State) 01605 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 37.50

***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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	1,511,470
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	1,511,470
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	63,182
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	1,574,652

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (274,984)

PREPARER COMMENTS:

STAFFING

	STAFFING_# hours/yr = 1.00 FTE: 1950	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)	1.38	122,179
32S	Direct Care / Prog. Staff III (UFR Title 134)	1.99	87,532
33S	Direct Care / Prog. Staff II (UFR Title 135)	16.72	603,055
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	20.09	812,766

SERVICE STATISTICS

1SS	Enter defined unit of service:	Day
2SS	Enter total unit capacity:	365

			Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	814	21,606
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	Total:	814	21,606
7SS	filings. ☐			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	DMH	01423210000	3034
2C	DMH	01624040000	3043
3C			
4C			
5C			

POS SUBCONTRACT INFORMATION

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

EXPENSE - ACTUAL/PLANNED

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	20.09	812,766		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	20.09	812,766		
9E	Payroll Taxes 150		71,809		
10E	Fringe Benefits 151		110,432		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		995,007		%
13E	Facility and Prog. Equip.Expenses 301,390		75,684		
14E	Facility & Prog. Equip. Depreciation 301		45,043		
15E	Facility Operation/Maint./Furn.390		183,752		
16E	Facility General Liability Insurance 390		56,849		
17E	**Total Occupancy**		361,328		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204		19,961		
23E	Staff Mileage / Travel 205		2,976		
24E	Meals 207		52,329		
25E	Client Transportation 208				
26E	Vehicle Expenses 208		5,507		
27E	Vehicle Depreciation 208		7,685		
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		12,456		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		100,914		%
42E	Other Professional Fees & Other Admin. Exp. 410		104,765		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		104,765		%
52E	Admin (M&G) Reporting Center Allocation		224,440		%
53E	**Total Reimbursable Expense**		1,786,454		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		1,786,454		%
57E	**TOTAL REVENUE = 53R**		1,574,652		%
58E	**OPERATING RESULTS**		(211,802)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

	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	63,182	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(63,182)	

(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.)

ORGANIZATION: Genesis Club House, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2023 **FEIN:** 042983234

UFR Program Number: 02 **Program Name:** Supportive Housing **Description:** Adult Residential **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** N/A **Program Address:** 274 Lincoln Street (Number/Street) Worcester (City) MA (State) 01605 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 37.50

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

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

REVENUE

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

STAFFING

0S	STAFFING_# hours/yr = 1.00 FTE: 1950	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)	0.05	2,655
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.16	7,036
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.21	9,691

EXPENSE - ACTUAL/PLANNED

		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.21	9,691		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.21	9,691		
9E	Payroll Taxes 150		1,739		
10E	Fringe Benefits 151		1,416		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		12,846		%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		634		
15E	Facility Operation/Maint./Furn.390		393		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		1,027		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207		929		
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		929		%
42E	Other Professional Fees & Other Admin. Exp. 410		61		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		61		%
52E	Admin (M&G) Reporting Center Allocation		2,136		%
53E	**Total Reimbursable Expense**		16,999		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		16,999		%
57E	**TOTAL REVENUE = 53R**				%
58E	**OPERATING RESULTS**		(16,999)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

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

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

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

PREPARER COMMENTS:

ORGANIZATION: Genesis Club House, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2023 **FEIN:** 042983234

UFR Program Number: 06 **Program Name:** Competitive Integrated Employment Services **Description:** Employment Support Services **Catalog of Federal Domestic Assistance #:** 84.126 B http://www.cfda.gov/default.htm

***Program Type:** 23 **Program Address:** 274 Lincoln Street (Number/Street) Worcester (City) MA (State) 01605 (Zipcode) # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 37.50

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

	REVENUE	
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	45,000
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	7,176
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	52,176
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	52,176

STAFFING

0S	STAFFING_# hours/yr = 1.00 FTE: 1950	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.87	41,592
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.87	41,592

EXPENSE

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.87	41,592		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.87	41,592		
9E	Payroll Taxes 150		3,821		
10E	Fringe Benefits 151		7,499		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		52,912		%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		2,708		
15E	Facility Operation/Maint./Furn.390		1,682		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		4,390		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		5,049		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		5,049		%
42E	Other Professional Fees & Other Admin. Exp. 410		2,329		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		2,329		%
52E	Admin (M&G) Reporting Center Allocation		9,294		%
53E	**Total Reimbursable Expense**		73,974		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		73,974		%
57E	**TOTAL REVENUE = 53R**		52,176		%
58E	**OPERATING RESULTS**		(21,798)		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

SERVICE STATISTICS

1SS	Enter defined unit of service:	Completed Component
2SS	Enter total unit capacity:	

			Undup # Clients	# service units delivered
3SS	OSD's Program	Publicly sponsored clients:	5	21
4SS	Performance Report (D-1	Privately sponsored clients:		
5SS	Internet filing system)	Free Care clients:		
6SS	suspended for FY '08	Total:	5	21
7SS	filings.			

MASSACHUSETTS CONTRACT INFORMATION

	Dept	Contract ID -11 Characters	MMARS Code
1C	MRC	MCBCIESWEST	5100
2C	MRC	MCBCIESWEST	3801
3C	MRC	MCBCIESACCS	2775
4C			
5C			

POS SUBCONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (18,800)

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:

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

ORGANIZATION: Genesis Club House, Inc. **FY END:** 6/30/2023 **FEIN:** 042983234

UFR Program Number: 07 **Program Name:** Colleague Training **Description:** Club House Model Training **Catalog of Federal Domestic Assistance #:** B

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

***Program Type:** N/A **Program Address:** 274 Lincoln Street (Number/Street) Worcester (City) MA (State) 01605 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 37.50

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

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

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	171,000
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	171,000

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

0S	STAFFING_# hours/yr = 1.00 FTE:	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)		
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	0.90	35,831
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	0.90	35,831

SERVICE STATISTICS

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

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	0.90	35,831		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	0.90	35,831		
9E	Payroll Taxes 150		3,768		
10E	Fringe Benefits 151		4,116		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		43,715		%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		3,564		
15E	Facility Operation/Maint./Furn.390		21,536		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		25,100		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205		709		
24E	Meals 207		8,257		
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215		207		
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**		9,173		%
42E	Other Professional Fees & Other Admin. Exp. 410		5,301		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		5,301		%
52E	Admin (M&G) Reporting Center Allocation		11,968		%
53E	**Total Reimbursable Expense**		95,257		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		95,257		%
57E	**TOTAL REVENUE = 53R**		171,000		%
58E	**OPERATING RESULTS**		75,743		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

NON-REIMBURSABLE EXPENSE DETAIL

		Amount	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	171,000	
11N	Capital Budget Revenue Adjustment		
12N	Excess of Non-Reimbursable Expense Over Offsets	(171,000)	

(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:

ORGANIZATION: Genesis Club House, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2023 **FEIN:** 042983234

UFR Program Number: 08 **Program Name:** Supported Housing Program **Description:** Special Needs Assistance **Catalog of Federal Domestic Assistance #:** 14.267 B
http://www.cfda.gov/default.htm

***Program Type:** N/A **Program Address:** 274 Lincoln Street (Number/Street) Worcester (City) MA (State) 01605 (Zipcode)

Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 37.50

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

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

REVENUE		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.	
2R	Gov. In-Kind/Capital Budget	
3R	Private IN-Kind	
4R	**Total Contribution and In-Kind**	
5R	Mass Gov. Grant	
6R	Other Grant (exclud. Fed.Direct)	
7R	**Total Grants**	
8R	Dept. of Mental Health (DMH)	
9R	Dept.of Developmental Services(DDS/DMR)	
10R	Dept. of Public Health (DPH)	
11R	Dept.of Children and Families (DCF/DSS)	
12R	Dept. of Transitional Assist (DTA/WEL)	
13R	Dept. of Youth Services (DYS)	
14R	Health Care Fin & Policy (HCF)-Contract	
15R	Health Care Fin & Policy (HCF)-UCP	
16R	MA. Comm. For the Blind (MCB)	
17R	MA. Comm. for Deaf & H H (MCD)	
18R	MA. Rehabilitation Commission (MRC)	
19R	MA. Off. for Refugees & Immigr.(ORI)	
20R	Dept.of Early Educ. & Care (EEC)-Contract	
21R	Dept.of Early Educ. & Care (EEC)-Voucher	
22R	Dept of Correction (DOC)	
23R	Dept. of Elementary & Secondary Educ. (DOE)	
24R	Parole Board (PAR)	
25R	Veteran's Services (VET)	
26R	Ex. Off. of Elder Affairs (ELD)	
27R	Div.of Housing & Community Develop(OCD)	
28R	POS Subcontract	
29R	Other Mass. State Agency POS	
30R	Mass State Agency Non - POS	
31R	Mass. Local Govt/Quasi-Govt. Entities	
32R	Non-Mass. State/Local Government	
33R	Direct Federal Grants/Contracts	163,401
34R	Medicaid - Direct Payments	
35R	Medicaid - MBHP Subcontract	
36R	Medicare	
37R	Mass. Govt. Client Stipends	
38R	Client Resources	
39R	Mass. spon.client SF/3rd Pty offsets	
40R	Other Publicly sponsored client offsets	
41R	Private Client Fees (excluding 3rd Pty)	
42R	Private Client 3rd Pty/other offsets	
43R	**Total Assistance and Fees**	163,401
44R	Federated Fundraising	
45R	Commercial Activities	
46R	Non-Charitable Revenue	
47R	Investment Revenue	
48R	Other Revenue	
49R	Allocated Admin (M&G) Revenue	
50R	Released Net Assets-Program	
51R	Released Net Assets-Equipment	
52R	Released Net Assets-Time	
53R	**Total Revenue = 57E**	163,401

0S	STAFFING_# hours/yr = 1.00 FTE:	FTE	Salary/Wage
1S	Program Director (UFR Title 102)		
2S	Program Function Manager (UFR Title 101)		
3S	Asst. Program Director (UFR Title 103)		
4S	Supervising Professional (UFR Title 104)		
5S	Physician & Psychiatrist (UFR Title 105 & 121)		
6S	Physician Asst. (UFR Title 106)		
7S	N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)		
8S	R.N. - Non Masters (UFR Title 108)		
9S	L.P.N. (UFR Title 109)		
10S	Pharmacist (UFR Title 110)		
11S	Occupational Therapist (UFR Title 111)		
12S	Physical Therapist (UFR Title 112)		
13S	Speech / Lang. Pathol., Audiologist (UFR Title 113)		
14S	Dietician / Nutritionist (UFR Title 114)		
15S	Spec. Education Teacher (UFR Title 115)		
16S	Teacher (UFR Title 116)		
17S	Day Care Director (UFR Title 117)		
18S	Day Care Lead Teacher (UFR Title 118)		
19S	Day Care Teacher (UFR Title 119)		
20S	Day Care Asst. Teacher / Aide (UFR Title 120)		
21S	Psychologist - Doctorate (UFR Title 122)		
22S	Clinician-(formerly Psych.Masters)(UFR Title 123)		
23S	Social Worker - L.I.C.S.W. (UFR Title 124)		
24S	Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		
25S	Licensed Counselor (UFR Title 127)		
26S	Cert. Voc. Rehab. Counselor (UFR Title 128)		
27S	Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)		
28S	Counselor (UFR Title 130)		
29S	Case Worker / Manager - Masters (UFR Title 131)		
30S	Case Worker / Manager (UFR Title 132)		
31S	Direct Care / Prog. Staff Superv. (UFR Title 133)	0.57	31,859
32S	Direct Care / Prog. Staff III (UFR Title 134)		
33S	Direct Care / Prog. Staff II (UFR Title 135)	1.24	53,060
34S	Direct Care / Prog. Staff I (UFR Title 136)		
35S	Prog. Secretarial / Clerical Staff (UFR Title 137)		
36S	Maintainence, House/Groundskeeping, Cook 138		
37S	Direct Care / Driver Staff (UFR Title 138)		
38S	Direct Care Overtime, Shift Differential and Relief	XXXXXX	
39S	**Total Direct Program Staff = 1E**	1.81	84,919

SERVICE STATISTICS

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

EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1E	**Total Direct Program Staff = 39S**	1.81	84,919		%
2E	Chief Executive Officer				
3E	Chief Financial Officer				
4E	Accting/Clerical Support				
5E	Admin Maint/House-Grndskeeping				
6E	**Total Admin Employee**				
7E	Commerical products & Svs/Mkting				
8E	**Total FTE/Salary/Wages**	1.81	84,919		
9E	Payroll Taxes 150		7,275		
10E	Fringe Benefits 151		6,867		
11E	Accrual Adjustments				
12E	**Total Employee Compensation & Rel. Exp.**		99,061		%
13E	Facility and Prog. Equip.Expenses 301,390				
14E	Facility & Prog. Equip. Depreciation 301		8,047		
15E	Facility Operation/Maint./Furn.390		5,003		
16E	Facility General Liability Insurance 390				
17E	**Total Occupancy**		13,050		%
18E	Direct Care Consultant 201				
19E	Temporary Help 202				
20E	Clients and Caregivers Reimb./Stipends 203				
21E	Subcontracted Direct Care 206				
22E	Staff Training 204				
23E	Staff Mileage / Travel 205				
24E	Meals 207				
25E	Client Transportation 208				
26E	Vehicle Expenses 208				
27E	Vehicle Depreciation 208				
28E	Incidental Medical /Medicine/Pharmacy 209				
29E	Client Personal Allowances 211				
30E	Provision Material Goods/Svs./Benefits 212				
31E	Direct Client Wages 214				
32E	Other Commercial Prod. & Svs. 214				
33E	Program Supplies & Materials 215				
34E	Non Charitable Expenses				
35E	Other Expense				
36E	**Total Other Program Expense**				%
42E	Other Professional Fees & Other Admin. Exp. 410		1,306		
43E	Leased Office/Program Office Equip.410,390				
44E	Office Equipment Depreciation 410				
48E	Program Support 216				
49E	Professional Insurance 410				
50E	Working Capital Interest 410				
51E	**Total Direct Administrative Expense**		1,306		%
52E	Admin (M&G) Reporting Center Allocation		16,296		%
53E	**Total Reimbursable Expense**		129,713		%
54E	Direct State/Federal Non-Reimbursable Expense				%
55E	Allocation of State/Fed Non-Reimbursable Expense				
56E	**TOTAL EXPENSE**		129,713		%
57E	**TOTAL REVENUE = 53R**		163,401		%
58E	**OPERATING RESULTS**		33,688		
CRE	Preliminary Calculation of Cost Reimb. Excess Rev. *			* (subject to OSD adjustment)	

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

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:

Genesis Club House, Inc.
FEIN: 04-2983234
Detail Supplemental Schedules
June 30, 2023

Line 48R Other Revenue:	Total	Administration	Fundraising	Program 01	Program 02	Program 06	Program 07	Program 08
Rental Income	29,863	-	-	29,863	-	-	-	-
Miscellaneous Income	4,020	-	-	4,020	-	-	-	-
Meal and Snack Sales Revenue	29,299	-	-	29,299	-	-	-	-
Club House Model Training Fees	171,000	-	-	-	-	-	171,000	-
Total Other Revenue	234,182	-	-	63,182	-	-	171,000	-

Line 42E Other Prof Fees and Other Admin Expense:	Total	Administration	Fundraising	Program 01	Program 02	Program 06	Program 07	Program 08
Dues, Subscriptions, and Fees	18,378	2,699	9	11,296	-	2,066	1,785	523
Employment Postings	4,027	-	-	4,027	-	-	-	-
Office Supplies	14,078	-	-	14,078	-	-	-	-
Printing	18,136	-	-	18,136	-	-	-	-
Postage	12,311	-	-	12,311	-	-	-	-
Telephone	15,209	1,697	-	8,889	61	263	3,516	783
Contracted Services	55,950	3,381	17,550	35,019	-	-	-	-
Miscellaneous	1,860	197	654	1,009	-	-	-	-
Total	139,949	7,974	18,213	104,765	61	2,329	5,301	1,306

Genesis Club House, Inc.
MASS. VENDOR CODE # 04-2983234
SCHEDULE A & B
LINE 26E - VEHICLE EXPENSES
June 30, 2023

Car Type	Cost	Purchase Date	Car Use	Town Garaged In
2001 Ford F250	$ 6,000	4/5/2006	Program & Admin	Worcester, MA
2006 Ford E350 Bus	$ 8,995	11/22/2011	Program & Admin	Worcester, MA
2016 Dodge Grand Caravan	$ 21,481	1/26/2016	Program & Admin	Worcester, MA
2016 Dodge Promaster Van	$ 31,425	1/26/2016	Program & Admin	Worcester, MA
2014 Mercedes Meridan	$ 34,975	8/1/2019	Program & Admin	Worcester, MA

O'Connor Maloney
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

July 31, 2024

The Board of Directors of
Genesis Club House, Inc.

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 financial statements of Genesis Club House, Inc.. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated July 31, 2024.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered Genesis Club House, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit 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 Genesis Club House, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.

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 audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

1 Mercantile Street. Suite 760. Worcester. MA 01608
P 508 757 6391 F 508 797 9307
oconnormaloney.com
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P 508 757 6391 F 508 797 9307
oconnormaloney.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Genesis Club House, Inc.'s financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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

The purpose of this report is 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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

O'Connor, Maloney and Company

Certified Public Accountants

GENESIS CLUB HOUSE, INC.

FEIN: 042983234

PROVIDER ORGANIZATION'S RESPONSE TO AUDITORS' REPORTS

Management agrees with the opinions and conclusions reached in the Independent Auditors' Reports on the basic financial statements and compliance and internal control over financial reporting.

Supplier Diversity Program (SDP) Form for Purchase of Service (POS)

Providers must complete this form in its entirety to be qualified to contract with Commonwealth Agencies for POS services.
This form must be filed annually with a provider's UFR Report, and a copy of the completed form must be submitted when responding to POS contract opportunities with an Executive Department.

Submission for Fiscal Year (YYYY)	2023	Please do not convert to PDF. See "How to Submit" for instructions.

Part I Contractor Contact Information (Required)

Business Name	Contact Name	Contact Email	Contact Phone
Genesis Club House, Inc.	Lisa Brennan, Executive Director	lbrennan@genesisclub.org	(508) 831-0100

Part II Provider Revenue Information for the UFR Reporting Year (Required)

Provider's Revenue from Commonwealth POS Contracts in the URF Reporting Year (e.g. FY2023)	$ 1,556,470.00
Provider's Total Gross Revenue in the UFR Reporting Year (e.g. FY2023)	$ 2,470,989.00

Part III SDP Partner Information (Required) (Insert additional lines as needed)

Providers that are currently SDO Certified may not list themselves as a Partner.

Planned and Current SDP Partner Company Name(s) (as it appears in a database of eligible partners)*	Certification Type (Choose One)**	Relationship Type (Subcontracting or Ancillary) (Choose One)	Expended Amount in the UFR Reporting Year (e.g. FY2023)	Committed Amount in Current Fiscal Year (e.g. FY2024)
None				
		TOTAL	$ -	$ -
		PERCENT (%) OF POS SPEND	0%	

Acceptable Partnership Types

- **Subcontracting** is a business relationship in which the SDP partner is involved in the provision of services directly to the client or to the Commonwealth.
- **Ancillary Products and Services** is a business relationship in which the SDP partner provides products or services that are not directly related to the prime contractor's contract with the Commonwealth but instead are related to their general business operations.

***Eligible SDP Partners can be found by searching:**

Supplier Diversity Office Directory of Certified Businesses
Veteran Small Business Certification (sba.gov)

How to Submit this Form:

- Complete the form electronically. No signature is required.
- "Save as" an Excel 97-2003 Workbook (*.xls)
- Important: Do not use the current Excel Workbook (*.xlsx) format.
- Submit with your UFR filing. Enter "SDP Form" under Document Category.

****All SDP Partners must possess one or more of the following certification types:**

MBE - Minority Business Enterprise
WBE - Woman Business Enterprise
SDVOBE - Service-Disabled Veteran-Owned Business Enterprise
VBE - Veteran-Owned Business Enterprise
M/NPO - Minority Non-Profit Organization
W/NPO - Women Non-Profit Organization
V/NPO - Veteran Non-Profit Organization
DOBE - Disability-Owned Business Enterprise
LGBTBE - Lesbian, Gay, Bisexual or Transgender Business Enterprise

Form updated 07/18/2023

Genesis Club House, Inc.
FEIN: 04-2983234
UFR - FY 2023

AUDIT SERVICES CHECKLIST & CERTIFICATION

(To Be Completed by Contractor)

	YES	NO
I. Federal Funds:		
a. Is this provider subject to OMB Circular A-110?	X	
b. If yes, were audit services acquired through solicitation of bids or competitively procured, as required under A-110?	X	
c. Was the independent auditor selected and engaged by the provider's audit committee Board of Directors, Board of Trustees or owner?	X	
II. Training Requirements:		
Has the person responsible for directing your audit submitted a letter representing completion of the following:		
a. Completion of the continuing education and training requirements for performing government audits?	X	
1. 80 hours of training in last two years?	X	
2. 24 hours of the 80 hours were in government auditing, non-profit accounting or other related activity?	X	
b. Being in the process of completing training requirements:		
1. 20 hours completed in last year?		
2. Intent to complete 80 hours within two years?		

III. Experience/Qualifications:

a. The person responsible for directing your audit has provided a letter representing the completion of the following number of government audits:

_____ 0-1 _____ 2-5 _____ 6-10 _X_ 11+

b. The Board of Public Accountancy has the following information about the audit firm:

_X_ no history of sanctions _____ current sanctions _____ sanctions older than 3 years

c. The Operational Services Division has taken the following action against the audit firm:

_X_ no history of disqualification _____ current disqualification _____ disqualification older than 3 years

d. The external quality control review of the audit firm indicates:

_X_ no problems _____ qualification _____ adverse report

IV. Price:

The contract with the audit firm for UFR audit is for a term of _1_ year(s)

IV. Certification

All the management representations made in the financial statements and schedules of the UFR and the statements made in answering the above questions are, to the best of my knowledge, true and accurate.

Signed: [signature]

Under pains and penalties of perjury
Chief Executive Officer or Chief Financial Officer

To my knowledge, no person associated with my provider organization has threatened, pressured or otherwise suggested that the audit firm's services would be terminated if audit findings were written and included in the auditor's final report.

Genesis Club House, Inc. — Signed: [signature]

Name of Contractor

Under pains and penalties of perjury
Chief Executive Officer or Chief Financial Officer

ACKNOWLEDGMENT OF THE BOARD OF DIRECTORS

O'Connor, Maloney & Co., P.C.
1 Mercantile Street, Suite 760
Worcester, MA 01608

We, the Board of Directors of Genesis Club House, Inc., met on July 26, 2024, and have voted to recognize and accept the representations of management and the expression of opinions by O'Connor, Maloney & Company, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the year ended June 30, 2023.

In addition, we, the Board of Directors of Genesis Club House, Inc., hereby certify under penalty of perjury that, to the best of the Board of Directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2023.

Signatory for Board of Directors

H. Jeffrey Gofsin

Title:

President Board of Directors

Date:

7/25/24

Genesis Club House, Inc.
FEIN: 04-2983234