

Human Development Commission and Subsidiary

Financial Statements

September 30, 2021



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Independent Auditors' Report

Management and the Board of Directors
Human Development Commission and Subsidiary
Caro, Michigan

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Human Development Commission and its wholly owned subsidiary, Cass River Enterprises, Inc., which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Human Development Commission and Subsidiary as of September 30, 2021, and the change in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information and Schedule of Expenditures of Federal Awards

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. Schedule A – Schedule of Program Activity is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule B - Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2021 on our consideration of Human Development Commission and Subsidiary'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 Human Development Commission and Subsidiary'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 Human Development Commission and Subsidiary's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Saginaw, MI

December 8, 2021

Human Development Commission and Subsidiary
Consolidated Statement of Financial Position
September 30, 2021

Assets	
Current assets	
Cash	\$ 331,869
Grants receivable	919,185
Accounts receivable	177,928
Inventories	398,376
Prepaid expenses	<u>105,621</u>
Total current assets	1,932,979
Noncurrent assets	
Property and equipment, net	<u>1,663,389</u>
Total assets	<u>\$ 3,596,368</u>
Liabilities and Net Assets	
Current liabilities	
Accounts payable	\$ 230,775
Accrued payroll	306,308
Accrued vacation	98,255
Grant funds received in advance	<u>393,196</u>
Total liabilities	<u>1,028,534</u>
Net Assets	
Without donor restrictions	
Undesignated	1,666,597
With donor restrictions	
	<u>901,237</u>
Total net assets	<u>2,567,834</u>
Total liabilities and net assets	<u>\$ 3,596,368</u>

See Accompanying Notes to the Consolidated Financial Statements

Human Development Commission and Subsidiary
Consolidated Statement of Activities
Year Ended September 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue			
Federal grant	\$ 5,990,859	\$ -	\$ 5,990,859
State and local grant	2,657,513	-	2,657,513
Commodities	457,483	-	457,483
Local millage	1,126,327	226,742	1,353,069
Sales	844	-	844
Rental income	5,700	-	5,700
Farebox income	48,303	-	48,303
Contributions	232,732	-	232,732
Interest income	492	-	492
Program contributions	118,060	115,718	233,778
In-kind contributions	87,662	-	87,662
Net assets released from restriction through satisfaction of program restrictions	1,853	(1,853)	-
Total revenue	<u>10,727,828</u>	<u>340,607</u>	<u>11,068,435</u>
Expenses			
Program services	9,834,372	-	9,834,372
Management and general	869,762	-	869,762
Total expenses	<u>10,704,134</u>	<u>-</u>	<u>10,704,134</u>
Change in net assets	23,694	340,607	364,301
Net assets - beginning of year	<u>1,642,903</u>	<u>560,630</u>	<u>2,203,533</u>
Net assets - end of year	<u>\$ 1,666,597</u>	<u>\$ 901,237</u>	<u>\$ 2,567,834</u>

See Accompanying Notes to the Consolidated Financial Statements

Human Development Commission and Subsidiary
Consolidated Statement of Functional Expenses
Year Ended September 30, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and related costs			
Salaries and wages	\$ 3,922,413	\$ 520,362	\$ 4,442,775
Fringe benefits	<u>860,125</u>	<u>96,836</u>	<u>956,961</u>
Total salaries and related costs	4,782,538	617,198	5,399,736
Space costs/occupancy	249,830	58,097	307,927
Communications	142,149	6,138	148,287
Consumable supplies/materials	1,144,196	3,813	1,148,009
Minor equipment purchased/leased/rented	371,793	35,585	407,378
Travel/transportation	397,735	3,572	401,307
Contract labor/subcontractors	497,187	27,521	524,708
Other	255,410	117,838	373,248
Raw food	<u>688,675</u>	<u>-</u>	<u>688,675</u>
Total expense by category	<u>8,529,513</u>	<u>869,762</u>	<u>9,399,275</u>
Commodities distributed	455,594	-	455,594
Beneficiary assistance	<u>849,265</u>	<u>-</u>	<u>849,265</u>
Total cost of direct benefits	<u>1,304,859</u>	<u>-</u>	<u>1,304,859</u>
Total expenses included in the expenses section on the consolidated statement of activities	<u>\$ 9,834,372</u>	<u>\$ 869,762</u>	<u>\$ 10,704,134</u>

See Accompanying Notes to the Consolidated Financial Statements

Human Development Commission and Subsidiary
Consolidated Statement of Cash Flows
Year Ended September 30, 2021

Cash flows from operating activities	
Change in net assets	\$ 364,301
Items not requiring cash	
Depreciation	151,526
Loss on disposal	449
Changes in operating assets and liabilities	
Grants receivable	(15,519)
Accounts receivable	(168,602)
Inventories	52,177
Prepaid expenses	(14,769)
Accounts payable	59,612
Accrued payroll	2,214
Accrued vacation	(23,812)
Grant funds received in advance	(67,108)
Net cash provided by operating activities	<u>340,469</u>
Cash flows from investing activities	
Purchase of equipment	(173,207)
Cash flows from financing activities	
Repayments of long-term debt	<u>(270,660)</u>
Net change in cash	(103,398)
Cash - beginning of the year	<u>435,267</u>
Cash - end of the year	<u><u>\$ 331,869</u></u>
Other cash flow information	
Interest paid	<u>\$ 7,078</u>
Other noncash operating activities	
Decrease in commodity food inventory and grant funds received in advance	<u>\$ (45,918)</u>

See Accompanying Notes to the Consolidated Financial Statements

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Note 1 - Summary of Significant Accounting Policies

Nature of Operations

Human Development Commission (“HDC”) was organized as a nonprofit organization in 1965. HDC was formed to develop and provide resources and assistance programs for seniors, children, and low-income persons. The main recipients of these programs are in Huron, Sanilac, Lapeer, and Tuscola counties of Michigan. HDC is primarily supported through services provided.

Basis of Presentation

The consolidated financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Principles of Consolidation

The consolidated financial statements include the accounts of Cass River Enterprises, Inc. (CRE), a wholly owned, for-profit subsidiary of HDC. All material inter-company transactions and accounts are eliminated in consolidation. CRE primarily performs housing construction and rehabilitation services and other services.

During the year ended September 30, 2010, the HDC board of directors suspended the activity of CRE. HDC has elected to retain the CRE Corporation should future opportunities be presented.

Classification of Net Assets

Net assets of HDC and changes therein, are classified and reported as follows:

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

Net assets with donor restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates

The preparation of the accompanying consolidated financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts and disclosures. Actual results may differ from these estimates.

Cash

Cash includes cash equivalents which are readily convertible to known amounts of cash and have an original maturity of three months or less when purchased.

Accounts Receivable

Accounts receivable primarily consist of receivables from meal-sites and amounts owed to HDC from various sources. HDC analyzes the receivables and records the receivable based on prior collection, experience, and specific customer attributes. When all collection efforts have been exhausted, HDC writes off the receivable.

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Inventories

Inventory includes weatherization materials, commodity food inventory, food inventory, and miscellaneous items. Weatherization materials, minor materials, and supplies are stated at the lower of cost or net realizable value (first-in, first-out). Commodities received for the commodities program are recorded in an asset account and are expensed to the commodity program upon distribution to eligible families. The value of commodity inventories is provided by the State of Michigan.

Prepaid Expenses

Prepaid expenses consist of amounts paid in advance for future expenses. All amounts are expected to be utilized.

Property and Equipment

Property and equipment purchased are capitalized at cost and depreciated over their useful life using the straight-line method. HDC considers items with a cost greater than \$5,000 and a useful life greater than one year to be property and equipment.

Depreciation for financial reporting is computed by the straight-line method using lives which range from 5 to 31.5 years.

Property and equipment acquired with grant funds are owned by HDC while used in the programs for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations. HDC has adopted a policy of implying a time restriction on assets purchased with grant contributions.

Grant-funded property and equipment are recorded as restricted support. As the property and equipment are depreciated, the net assets with donor restrictions are released from restriction and reported in the consolidated statement of activities as net assets

without donor restrictions. Grant-funded property and equipment net of depreciation was \$293,714 at September 30, 2021.

Accrued Vacation/Sick Time

Employees of HDC are entitled to paid vacation and paid sick days, depending on length of service. Employees are allowed to accumulate sick leave up to 450 hours. Employee termination or resignation results in forfeiture of sick time. Employees can also carry over up to 75 hours of vacation time annually as of September 30. Balance of vacation time remaining will be paid out upon separation.

Income Taxes

HDC is qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is classified as an organization other than a private foundation, as described in Section 509(a). HDC files information returns in the U.S. Federal and Michigan jurisdiction.

CRE is a for-profit, wholly owned subsidiary, which is subject to federal and state income taxes. There is no tax provision for CRE for the year ended September 30, 2021.

In-Kind Contributions

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received. In addition to a significant amount of volunteered services which do not meet the criteria to be recorded, professional services were provided primarily for its Housing Programs totaling \$87,662 for the year ended September 30, 2021. HDC received contributions of nonprofessional volunteers during the year with a value of \$725,336 primarily for its Early Head Start and Senior Programs, which are not recorded in the consolidated statement of activities.

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees are deferred to the applicable period in which the performance obligations are met. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Functional Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. HDC allocates all expenses, except direct material in cost of sales, commodities distributed and beneficiary assistance, to benefiting programs using percentage of direct salaries. Rent and utilities are allocated based on square footage. Allocated costs are those costs incurred for the common benefit of all programs. HDC has received funding source approval of their cost allocation plan.

Date of Management's Review

Management has evaluated subsequent events through December 8, 2021 which is the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>Total</u>
Cash	\$ 331,869
Grants receivable	311,662
Accounts receivable	<u>177,928</u>
	<u>\$ 821,459</u>

HDC is on a reimbursing method, which makes it be difficult to keep liquid assets on hand. HDC has a line of credit of \$608,000 available to meet cash flow needs.

Note 3 - Concentration of Credit Risk

HDC maintains their cash balance in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of September 30, 2021, the entire bank balance was insured by the FDIC.

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Note 4 - Conditional Contributions

During the fiscal year, the HDC received conditional promises to give related to local, state and federal grants. Payment of the grants is contingent upon spending the funds for the designated allowable purpose and various compliance requirements in accordance with 2 CFR 200 or grant documents. The conditional contributions consisted of the following as of September 30:

	Total Grant	Spent as of September 30, 2021	Conditional Contribution
Housing programs	\$ 489,701	\$ 74,595	\$ 415,106
Weatherization	863,043	20,519	842,524
Community Services	1,529,320	868,419	660,901
Child Education	2,167,417	605,575	1,561,842
Older Americans	287,270	13,754	273,516
Commodity	253,968	-	253,968
Crisis	1,062,900	-	1,062,900
	<u>\$ 6,653,619</u>	<u>\$ 1,582,862</u>	<u>\$ 5,070,757</u>

Note 5 - Inventories

Inventories on hand are as follows:

Commodity food inventory	\$ 346,296
Weatherization inventory	39,627
Food inventory	7,727
Miscellaneous inventories	<u>4,726</u>
Total inventories	<u>\$ 398,376</u>

Note 6 - Property and Equipment

A summary of property and equipment is as follows:

Land	\$ 339,124
Building and improvements	3,066,353
Equipment	777,258
Vehicles	<u>571,811</u>
Subtotal	4,754,546
Accumulated depreciation	<u>(3,091,157)</u>
Property and equipment, net	<u>\$ 1,663,389</u>

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Depreciation for the year ended September 30, 2021 was \$151,526.

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Note 7 - Long-term Debt

Long-term debt was paid off in the current fiscal year.

Interest expense on long-term debt incurred during the year ended September 30, 2021, was \$7,078.

Note 8 - Line of Credit

HDC maintains a secured \$608,000 revolving line of credit from Northstar Bank. Interest on the line of credit is a variable interest rate determined using a rate 1.25 percentage point over the Comerica Bank Prime Rate, with a floor of 5.25%. HDC had \$0 outstanding on this line of credit at September 30, 2021.

Note 9 - Net Assets With Donor Restrictions

The net assets with donor restrictions subject to expenditures for specified purposes are as follows:

Grant funded equipment	\$ 293,714
Older Americans	607,366
Weatherization	<u>157</u>
Total net assets with donor restrictions	<u>\$ 901,237</u>

Note 10 - Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purpose:

Net assets released from restrictions - Older Americans	<u>\$ 1,853</u>
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Note 11 - Revenue from Contracts with Customers

The following summarizes revenue by type for the years ended September 30:

	<u>2021</u>
Revenue from contracts with customers	\$ 49,147
Federal grant revenue	5,990,859
State and local grant revenue	2,657,513
Commodities	457,483
Local millage	1,353,069
Rental income	5,700
Contributions	232,732
Interest income	492
Program contributions	233,778
In-kind contributions	<u>87,662</u>
	<u>\$ 11,068,435</u>

There was no bad debt expense as a result of impairment loss on receivables and contract assets on contracts with customers for the year ended September 30, 2021.

All contract with customers revenue is earned at a point in time.

Farebox income is reported at the current fare rate of transportation. These amounts are due from the individuals using the transportation system. Revenues are recognized as performance obligations are satisfied. Revenue is recognized for performance obligations satisfied at a point in time. There is no variable consideration since refunds are not given and there is no constraint.

There were no contract assets and contract liabilities as of October 1, 2020 or September 30, 2021.

There were no changes in judgments related to revenue recognition for the year ended September 30, 2021.

Human Development Commission and Subsidiary
Notes to the Consolidated Financial Statements
September 30, 2021

Note 12 - Employee Retirement Plan

HDC maintains 403(b) defined contribution retirement plan for eligible employees. Contributions to the 403(b) plan vest over a period of five years. The combined employer contribution to the retirement plans for the year ended September 30, 2021, was \$76,749.

Note 13 - Operating Lease Agreements

HDC leases various facilities and equipment for operation of their programs on short-term leases. Rent expense for the year ended September 30, 2021, was \$93,655.

Minimum future lease payments for the year ended September 30 are as follows:

2022	\$	4,513
2023		3,162
	\$	<u>7,675</u>

Human Development Commission and Subsidiary
Schedule A
Schedule of Program Activity
Year Ended September 30, 2021

FEDERAL PROGRAMS										
Department of Agriculture										
	10.178	10.565				10.568		10.569		
	Trade Mitigation 4430008427	Commodity Supplemental Food Program 790001012	Commodity Supplemental Food Distribution	CSFP Covid-19 790001012	10.565 Subtotal	Temporary Emergency Food Assist. Program 790001012	TEFAP COSUP 790001012	Temporary Emergency Food Assist. Program - Distribution	10.568 & 10.569 Subtotal	
Total	(1)	(2)	(3)	(4)		(5)	(6)	(7)		
REVENUE										
Federal grant revenue	\$ 5,990,859	\$ 1,885	\$ 202,726	\$ -	\$ 8,463	\$ 211,189	\$ 51,242	\$ 7,129	\$ -	\$ 58,371
State and local grant revenue	2,657,513	-	-	-	-	-	-	-	-	-
Commodities received	803,779	-	-	555,439	-	555,439	-	-	248,340	248,340
Commodities received in advance	(346,296)	-	-	(289,364)	-	(289,364)	-	-	(56,932)	(56,932)
Local millage	1,353,069	-	-	-	-	-	-	-	-	-
Sales	844	-	-	-	-	-	-	-	-	-
Rental income	5,700	-	-	-	-	-	-	-	-	-
Farebox income	48,303	-	-	-	-	-	-	-	-	-
Contributions	232,732	-	615	-	615	-	-	-	-	-
Interest income	492	-	-	-	-	-	-	-	-	-
Program contributions	233,778	-	-	-	-	-	-	-	-	-
In-kind contributions	87,662	-	10,512	-	10,512	-	-	-	-	-
Total revenue	11,068,435	1,885	213,853	266,075	8,463	488,391	51,242	7,129	191,408	249,779
EXPENSES										
Direct materials in cost of sales	(1,889)	-	-	-	-	-	-	-	-	-
Salaries/wages	4,442,775	1,414	95,465	-	-	95,465	23,283	268	-	23,551
Fringe benefits	956,961	471	17,755	-	-	17,755	2,779	96	-	2,875
Space costs/occupancy	307,927	-	22,333	-	-	22,333	6,357	-	-	6,357
Communications	148,287	-	1,742	-	-	1,742	38	-	-	38
Consumable supplies/materials	1,148,009	-	12,518	-	8,463	20,981	40	3,857	-	3,897
Minor equipment purchased/leased/rented	407,378	-	30,343	-	-	30,343	7,515	-	-	7,515
Travel/transportation	401,307	-	6,604	-	-	6,604	10,565	2,908	-	13,473
Contract labor/subcontractors	437,045	-	10,724	-	-	10,724	139	-	-	139
Other	373,248	-	5,857	-	-	5,857	526	-	-	526
Raw food	688,675	-	-	-	-	-	-	-	-	-
Commodities distributed	457,483	-	-	266,075	-	266,075	-	-	191,408	191,408
Beneficiary assistance	849,265	-	-	-	-	-	-	-	-	-
In-kind expenses - contract services	87,663	-	10,512	-	-	10,512	-	-	-	-
Total expenses	10,704,134	1,885	213,853	266,075	8,463	488,391	51,242	7,129	191,408	249,779
Change in net assets	364,301	-	-	-	-	-	-	-	-	-
Net assets - beginning of year	2,203,533	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ 2,567,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Human Development Commission and Subsidiary
Schedule A
Schedule of Program Activity
Year Ended September 30, 2021

FEDERAL PROGRAMS

Department of Housing and Urban Development						Department of Justice			
14.231						16.575			
Continuum of Care						Crime Victim Assistance			
DV - CARES Housing Program E20213869-00 (8)	Rapid Re-Housing Program E20213868-00 (9)	Dedicated Plus E20211020-00 (10)	Homeless Re-Housing Program MI0516L5F002004 (11)	Homeless Re-Housing Program MI0516L5F001903 (12)	14.267 Subtotal	Victims of Crime Acts E20210791-00 (13)	Under Served Victims of Crime E20210790-00 (14)	16.575 Subtotal	
REVENUE									
Federal grant revenue	\$ 12,332	\$ 175,258	\$ 139,618	\$ 74,595	\$ 247,979	\$ 637,450	\$ 259,427	\$ 114,022	\$ 373,449
State and local grant revenue	-	-	-	-	-	-	-	-	-
Commodities received	-	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Program contributions	-	-	-	1,232	1,537	2,769	-	8,500	8,500
In-kind contributions	-	-	20,104	22,592	68,581	111,277	-	-	-
Total revenue	12,332	175,258	159,722	98,419	318,097	751,496	259,427	122,522	381,949
EXPENSES									
Direct materials in cost of sales	-	-	-	0	0	-	-	0	-
Salaries/wages	-	49,017	31,692	23,285	61,906	165,900	125,346	87,139	212,485
Fringe benefits	-	9,949	10,201	4,393	13,726	38,269	14,679	14,914	29,593
Space costs/occupancy	-	-	2,078	656	1,733	4,467	3,259	1,208	4,467
Communications	-	648	388	278	414	1,728	3,153	1,416	4,569
Consumable supplies/materials	2,400	459	(109)	55	459	864	14,657	1,553	16,210
Minor equipment purchased/leased/rented	-	-	349	256	386	991	-	0	-
Travel/transportation	-	1,920	614	873	1,676	5,083	689	2,747	3,436
Contract labor/subcontractors	-	-	-	59	450	509	41,414	0	41,414
Other	-	6,694	1,905	390	1,721	10,710	56,230	9,826	66,056
Raw food	-	-	-	-	-	-	-	0	-
Commodities distributed	-	-	-	-	-	-	-	0	-
Beneficiary assistance	9,932	106,571	92,500	45,582	167,044	411,697	-	3,719	3,719
In-kind expenses - contract services	-	-	20,104	22,592	68,582	111,278	-	-	-
Total expenses	12,332	175,258	159,722	98,419	318,097	751,496	259,427	122,522	381,949
Change in net assets	-	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Human Development Commission and Subsidiary
Schedule A
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FEDERAL PROGRAMS

	Department of Health and Human Services				Department of Energy			
	21.019				81.042			
	Coronavirus Relief Fund							
	Coronavirus Relief Fund Emergency Services E20214016-00	Coronavirus Relief Fund Water & Plumbing E20214015-00	Coronavirus Relief Fund Q Care Box E20213905-00	VOCA Continuity & Stability E20213423-001	20.019 Subtotal	Weatherization Assistance Program E20215121-00	Weatherization Assistance Program E20210056-00	81.042 Subtotal
	(15)	(16)	(17)	(18)		(19)	(20)	
REVENUE								
Federal grant revenue	\$ 66,775	\$ 117,896	\$ 50,000	\$ 28,150	\$ 262,821	\$ 20,519	\$ 446,223	\$ 466,742
State and local grant revenue	-	-	-	-	-	-	-	-
Commodities received	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Program contributions	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-
Total revenue	66,775	117,896	50,000	28,150	262,821	20,519	446,223	466,742
EXPENSES								
Direct materials in cost of sales	-	-	-	-	-	-	-	-
Salaries/wages	10,462	37,860	22,074	-	70,396	7,291	224,462	231,753
Fringe benefits	2,127	12,468	6,647	-	21,242	1,232	51,472	52,704
Space costs/occupancy	-	759	-	-	759	1,941	5,169	7,110
Communications	14	3	4	-	21	-	-	-
Consumable supplies/materials	-	625	964	28,150	29,739	3,594	106,051	109,645
Minor equipment purchased/leased/rented	-	-	-	-	-	1,981	6,902	8,883
Travel/transportation	-	-	-	-	-	82	5,810	5,892
Contract labor/subcontractors	-	-	-	-	-	164	32,083	32,247
Other	444	2,180	224	-	2,848	4,234	14,274	18,508
Raw food	-	-	-	-	-	-	-	-
Commodities distributed	-	-	-	-	-	-	-	-
Beneficiary assistance	53,728	64,001	20,087	-	137,816	-	-	-
In-kind expenses - contract services	-	-	-	-	-	-	-	-
Total expenses	66,775	117,896	50,000	28,150	262,821	20,519	446,223	466,742
Change in net assets	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	157	-	157
Transfers	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -	\$ 157

Human Development Commission and Subsidiary
Schedule A
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FEDERAL PROGRAMS

Department of Health and Human Services

	93.071	93.558		93.568	93.569					
	MIPPA 1701MIMISH (21)	Assault Crisis Center E20211055-00 (22)	Assault Crisis Center Emergency Shelter E20211053-00 (23)	93.558 Subtotal	LIHEAP Weatherization Assistance Program E20210048-00 (24)	Community Services Block Grant E20202900-002 (25)	Community Services Block Grant 2.0 CARES20-79014 (26)	Community Services Block Grant Discretionary E20213013-00 (27)	Coronavirus Aid Relief & Economic Security Grant E20211976-001 (28)	93.569 Subtotal
REVENUE										
Federal grant revenue	\$ -	\$ 71,798	\$ 27,774	\$ 99,572	\$ 153,916	\$ 13,257	\$ 362,696	\$ 15,544	\$ 409,191	\$ 800,688
State and local grant revenue	-	-	-	-	-	-	-	-	-	-
Commodities received	-	-	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Program contributions	-	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-	-
Total revenue	-	71,798	27,774	99,572	153,916	13,257	362,696	15,544	409,191	800,688
EXPENSES										
Direct materials in cost of sales	-	-	-	-	-	-	-	-	-	-
Salaries/wages	-	54,600	12,905	67,505	80,927	10,861	237,083	4,444	80,177	332,565
Fringe benefits	-	10,398	2,699	13,097	15,159	2,288	42,612	945	15,821	61,666
Space costs/occupancy	-	2,090	9,660	11,750	2,454	-	20,324	-	5,945	26,269
Communications	-	125	1,220	1,345	-	108	27,254	-	808	28,170
Consumable supplies/materials	-	860	543	1,403	31,949	-	10,880	8	634	11,522
Minor equipment purchased/leased/rented	-	-	-	-	259	-	-	-	137,096	137,096
Travel/transportation	-	206	-	206	2,365	-	4,435	-	336	4,771
Contract labor/subcontractors	-	-	-	-	12,004	-	6,951	9,951	326	17,228
Other	-	3,201	747	3,948	8,799	-	12,663	196	1,413	14,272
Raw food	-	23	-	23	-	-	-	-	-	-
Commodities distributed	-	-	-	-	-	-	-	-	-	-
Beneficiary assistance	-	295	-	295	-	-	494	-	166,635	167,129
In-kind expenses - contract services	-	-	-	-	-	-	-	-	-	-
Total expenses	-	71,798	27,774	99,572	153,916	13,257	362,696	15,544	409,191	800,688
Change in net assets	-	-	-	-	-	-	-	-	-	-
Net assets - beginning of year	1,853	-	-	-	-	-	-	-	-	-
Transfers	(1,853)	-	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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FEDERAL PROGRAMS

Department of Health and Human Services

93.600

93.671

	Early Head Start Education 05CH011573-02 (29)	Early Head Start Education 05CH011573-01 (30)	Early Head Start Covid-19 05HE000286-01-00 (31)	Early Head Start ARP 05HE000286-01-01 (32)	Early Head Start CRRSA 05HE000286-01-00 (33)	93.600 Subtotal	Assault Crisis Center E20211055-00 (34)	DV - CARES Act - Family E20213869-00 (35)	93.671 Subtotal
REVENUE									
Federal grant revenue	\$ 558,133	\$ 1,462,601	\$ 134,458	\$ 47,442	\$ 46,048	\$ 2,248,682	\$ 57,039	\$ 14,436	\$ 71,475
State and local grant revenue	-	-	-	-	-	-	-	-	-
Commodities received	-	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Program contributions	400	1,648	-	-	-	2,048	-	-	-
In-kind contributions	129,415	448,838	-	-	-	578,253	-	-	-
Total revenue	687,948	1,913,087	134,458	47,442	46,048	2,828,983	57,039	14,436	71,475
EXPENSES									
Direct materials in cost of sales	-	-	-	-	-	-	-	-	-
Salaries/wages	312,270	838,339	-	-	-	1,150,609	43,327	-	43,327
Fringe benefits	60,637	175,094	-	-	-	235,731	8,251	-	8,251
Space costs/occupancy	56,473	95,243	-	-	-	151,716	1,658	-	1,658
Communications	27,120	34,077	-	-	-	61,197	99	-	99
Consumable supplies/materials	67,342	167,542	134,458	47,442	46,048	462,832	682	14,436	15,118
Minor equipment purchased/leased/rented	40	4,204	-	-	-	4,244	-	-	-
Travel/transportation	11,411	16,612	-	-	-	28,023	163	-	163
Contract labor/subcontractors	2,304	23,183	-	-	-	25,487	-	-	-
Other	20,248	109,955	-	-	-	130,203	2,607	-	2,607
Raw food	688	-	-	-	-	688	18	-	18
Commodities distributed	-	-	-	-	-	-	-	-	-
Beneficiary assistance	-	-	-	-	-	-	234	-	234
In-kind expenses - contract services	129,415	448,838	-	-	-	578,253	-	-	-
Total expenses	687,948	1,913,087	134,458	47,442	46,048	2,828,983	57,039	14,436	71,475
Change in net assets	-	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Human Development Commission and Subsidiary
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FEDERAL PROGRAMS

Corporation for National Community Service

	93.767	94.002			94.011			
	Michigan Medicaid CHIP Lead Hazard Control E20211520-002 (36)	Retired and Senior Volunteer Program 20RNMI007 (37)	Retired and Senior Volunteer Program 20RNMI007 (38)	94.002 Subtotal	Foster Grandparent Program 19SFNMI001 (39)	Foster Grandparent Program 19SFNMI001 (40)	94.011 Subtotal	Total Federal Programs
REVENUE								
Federal grant revenue	\$ 527,002	\$ 23,119	\$ 10,290	\$ 33,409	\$ 28,412	\$ 3,464	\$ 31,876	\$ 5,990,859
State and local grant revenue	-	-	-	-	-	-	-	-
Commodities received	-	-	-	-	-	-	-	803,779
Commodities received in advance	-	-	-	-	-	-	-	(346,296)
Local millage	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	615
Interest income	-	-	-	-	-	-	-	-
Program contributions	-	-	-	-	-	-	-	13,317
In-kind contributions	-	-	-	-	-	-	-	700,042
Total revenue	527,002	23,119	10,290	33,409	28,412	3,464	31,876	7,162,316
EXPENSES								
Direct materials in cost of sales	-	-	-	-	-	-	-	-
Salaries/wages	277,403	17,384	5,700	23,084	5,126	1,179	6,305	2,782,689
Fringe benefits	71,909	3,465	1,053	4,518	930	225	1,155	574,395
Space costs/occupancy	5,738	-	-	-	-	-	-	245,078
Communications	2,482	-	-	-	-	-	-	101,391
Consumable supplies/materials	125,016	114	2	116	12,648	2	12,650	844,342
Minor equipment purchased/leased/rented	-	-	-	-	-	-	-	189,331
Travel/transportation	7,978	119	30	149	-	-	-	78,143
Contract labor/subcontractors	7,481	313	166	479	49	-	49	147,761
Other	20,754	1,724	3,339	5,063	9,659	2,058	11,717	301,868
Raw food	-	-	-	-	-	-	-	729
Commodities distributed	-	-	-	-	-	-	-	457,483
Beneficiary assistance	8,241	-	-	-	-	-	-	739,063
In-kind expenses - contract services	-	-	-	-	-	-	-	700,043
Total expenses	527,002	23,119	10,290	33,409	28,412	3,464	31,876	7,162,316
Change in net assets	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	-	-	2,010
Transfers	-	-	-	-	-	-	-	(1,853)
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157

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	STATE AND LOCAL PROGRAMS							
	Title III B Adult Day Services	Supportive Services Title III B	Minority Outreach Grant	Congregate Meals Title III C-1	Home Delivered Meals Title III C-2	DHHS Food Program	Home Delivered Meals - SNF	Caregiver Training Grant
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE								
Federal grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State and local grant revenue	-	300,965	20,000	85,945	485,291	167,666	20,039	32,014
Commodities received	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-
Local millage	15,310	476,266	2,381	144,102	706,835	-	2,227	5,948
Local revenue/United Way	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	-	-	-
Contributions	-	8,390	-	17,048	135,775	-	-	-
Interest income	-	-	-	-	-	-	-	-
Program contributions	8	-	-	629	1,578	-	-	-
In-kind contributions	-	70	-	-	98,791	-	-	2,799
Total revenue	15,318	785,691	22,381	247,724	1,428,270	167,666	22,266	40,761
EXPENSES								
Direct materials in cost of sales	-	-	-	-	-	-	-	-
Salaries/wages	1,310	235,387	17,894	82,193	445,121	-	-	32,276
Fringe benefits	257	54,727	2,645	27,050	95,945	-	-	2,554
Space costs/occupancy	10,490	9,809	160	59,096	59,483	-	-	1,258
Communications	1,342	10,861	170	4,533	6,339	-	-	630
Consumable supplies/materials	38	11,753	1,125	16,054	136,380	-	8,352	1,229
Minor equipment purchased/leased/rented	2	2,065	105	8,976	8,864	-	-	247
Travel/transportation	89	7,693	796	7,147	185,433	-	-	1,079
Contract labor/subcontractors	35	203,187	71	826	34,974	-	-	187
Other	1,755	23,397	408	8,520	19,163	-	-	2,835
Raw food	-	-	-	71,865	395,575	167,666	13,914	-
Commodities distributed	-	-	-	-	-	-	-	-
Beneficiary assistance	-	-	-	-	-	-	-	-
In-kind expenses - contract services	-	70	-	-	98,791	-	-	2,799
Total expenses	15,318	558,949	23,374	286,260	1,486,068	167,666	22,266	45,094
Change in net assets	-	226,742	(993)	(38,536)	(57,798)	-	-	(4,333)
Net assets - beginning of year	-	377,718	-	-	-	-	-	-
Transfers	-	-	993	38,536	57,798	-	-	4,333
NET ASSETS - END OF YEAR	\$ -	\$ 604,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Human Development Commission and Subsidiary
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	STATE AND LOCAL PROGRAMS							
	Medicaid Waiver Region VII Area Agency on Aging (9)	Caro Area Transit System 2017-0028/P7 (10)	Assault Crisis Center Emergency Shelter DV-16-79001 (12)	Assault Crisis Center DV-16-79001 (13)	Retired and Senior Volunteer Program (14)	Foster Grandparent Program (15)	Rapid Re-housing (16)	Senior Health Seminars (18)
REVENUE								
Federal grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State and local grant revenue	63,728	1,017,290	32,208	9,375	39,460	110,981	43,815	3,511
Commodities received	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	-	-	-
Local revenue/United Way	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Farebox income	-	48,303	-	-	-	-	-	-
Contributions	-	-	-	40,336	300	1,500	-	-
Interest income	-	-	-	-	-	-	-	-
Program contributions	-	64,156	-	-	-	-	1,378	-
In-kind contributions	-	-	-	3,805	6,845	647	-	-
Total revenue	<u>63,728</u>	<u>1,129,749</u>	<u>32,208</u>	<u>53,516</u>	<u>46,605</u>	<u>113,128</u>	<u>45,193</u>	<u>3,511</u>
EXPENSES								
Direct materials in cost of sales	-	-	-	-	-	-	-	-
Salaries/wages	19,854	577,970	14,967	37,894	28,353	40,086	12,640	-
Fringe benefits	4,964	138,761	3,131	7,217	5,483	9,234	2,566	-
Space costs/occupancy	-	40,300	11,205	1,450	282	435	-	-
Communications	-	11,685	1,416	87	417	1,163	167	-
Consumable supplies/materials	-	28,492	629	597	768	200	118	3,511
Minor equipment purchased/leased/rented	-	130,212	-	-	189	291	9	-
Travel/transportation	-	116,978	-	143	257	259	495	-
Contract labor/subcontractors	-	6,203	-	-	131	1,003	-	-
Other	-	79,148	860	2,102	2,234	2,070	1,718	-
Raw food	38,910	-	-	16	-	-	-	-
Commodities distributed	-	-	-	-	-	-	-	-
Beneficiary assistance	-	-	-	205	1,646	57,740	27,480	-
In-kind expenses - contract services	-	-	-	3,805	6,845	647	-	-
Total expenses	<u>63,728</u>	<u>1,129,749</u>	<u>32,208</u>	<u>53,516</u>	<u>46,605</u>	<u>113,128</u>	<u>45,193</u>	<u>3,511</u>
Change in net assets	-	-	-	-	-	-	-	-
Net assets - beginning of year	-	-	-	-	-	2,906	-	-
Transfers	-	-	-	-	-	-	-	-
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,906</u>	<u>\$ -</u>	<u>\$ -</u>

Human Development Commission and Subsidiary
Schedule A
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STATE AND LOCAL PROGRAMS								
	MLK Day of Service (19)	Direct Care Worker Premium Pay Grant 1-PP-0722-32-1 (20)	Direct Care Worker Premium Pay Grant 1-PP-0722-32-1 (21)	Emergency Housing Voucher (22)	Lead (23)	Total State and Local Programs	Grant- Funded Property and Equipment (24)	Self- Insurance (25)
REVENUE								
Federal grant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State and local grant revenue	500	8,897	10,305	6,053	176,607	2,634,650	-	-
Commodities received	-	-	-	-	-	-	-	-
Commodities received in advance	-	-	-	-	-	-	-	-
Local millage	-	-	-	-	-	1,353,069	-	-
Local revenue/United Way	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-	-
Farebox income	-	-	-	-	-	48,303	-	-
Contributions	-	-	-	-	-	203,349	-	-
Interest income	-	-	-	-	-	-	-	-
Program contributions	-	-	-	-	-	67,749	167,106	-
In-kind contributions	-	-	-	-	-	112,957	-	-
Total revenue	500	8,897	10,305	6,053	176,607	4,420,077	167,106	-
EXPENSES								
Direct materials in cost of sales	-	-	-	-	-	-	-	-
Salaries/wages	-	-	-	3,456	92,962	1,642,363	-	-
Fringe benefits	-	-	-	762	24,098	379,394	-	-
Space costs/occupancy	-	-	-	-	1,923	195,891	-	-
Communications	-	-	-	-	832	39,642	-	-
Consumable supplies/materials	207	-	-	-	41,895	251,348	-	-
Minor equipment purchased/leased/rented	-	-	-	-	-	150,960	-	-
Travel/transportation	82	-	-	-	2,674	323,125	-	-
Contract labor/subcontractors	-	8,897	10,706	-	2,507	268,727	-	-
Other	-	-	-	-	6,954	151,164	51,388	-
Raw food	-	-	-	-	-	687,946	-	-
Commodities distributed	-	-	-	-	-	-	-	-
Beneficiary assistance	211	-	-	1,835	2,762	91,879	-	-
In-kind expenses - contract services	-	-	-	-	-	112,957	-	-
Total expenses	500	8,897	10,706	6,053	176,607	4,295,396	51,388	-
Change in net assets	-	-	(401)	-	-	124,681	115,718	-
Net assets - beginning of year	-	-	-	-	-	380,624	177,996	-
Transfers	-	-	401	-	-	102,061	-	-
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,366	\$ 293,714	\$ -

Human Development Commission and Subsidiary
Schedule A
Schedule of Program Activity
Year Ended September 30, 2021

	Elimination of Non-GAAP In-kind (26)	Internal Transfers	TOTAL PROGRAM ACTIVITY	DISCRETIONARY HDC & CRE Discretionary Activities
REVENUE				
Federal grant revenue	\$ -	\$ -	\$ 5,990,859	\$ -
State and local grant revenue	-	-	2,634,650	22,863
Commodities received	-	-	803,779	-
Commodities received in advance	-	-	(346,296)	-
Local millage	-	-	1,353,069	-
Local revenue/United Way	-	-	-	-
Sales	-	(22,256)	(22,256)	23,100
Rental income	-	(257,468)	(257,468)	263,168
Farebox income	-	-	48,303	-
Contributions	-	-	203,964	28,768
Interest income	-	-	-	492
Program contributions	-	(167,106)	81,066	152,712
In-kind contributions	(725,337)	-	87,662	-
Total revenue	(725,337)	(446,830)	10,577,332	491,103
EXPENSES				
Direct materials in cost of sales	-	-	-	(1,889)
Salaries/wages	-	-	4,425,052	17,723
Fringe benefits	-	-	953,789	3,172
Space costs/occupancy	-	(257,468)	183,501	124,426
Communications	-	-	141,033	7,254
Consumable supplies/materials	-	(22,256)	1,073,434	74,575
Minor equipment purchased/leased/rented	-	-	340,291	67,087
Travel/transportation	-	-	401,268	39
Contract labor/subcontractors	-	-	416,488	20,557
Other	-	(167,106)	337,314	35,934
Raw food	-	-	688,675	-
Commodities distributed	-	-	457,483	-
Beneficiary assistance	-	-	830,942	18,323
In-kind expenses - contract services	(725,337)	-	87,663	-
Total expenses	(725,337)	(446,830)	10,336,933	367,201
Change in net assets	-	-	240,399	123,902
Net assets - beginning of year	-	-	560,630	1,642,903
Transfers	-	-	100,208	(100,208)
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ 901,237	\$ 1,666,597

Human Development Commission and Subsidiary
Schedule B
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantor/Program Title	Grant Number	CFDA Number	Funding Source/ Pass-Through Entity	Program Year	Federal Expenditures	Current Year Cash Transferred to Sub-Recipients
DEPARTMENT OF AGRICULTURE						
(1) Trade Mitigation Program Eligible Recipient Agency Operational Funds	44300008427	10.178	State of Michigan, Department of Education	10/1/2020 - 9/30/2021	\$ 1,885	\$ -
(2) Commodity Supplemental Food Program	790001012	10.565	State of Michigan, Department of Education	10/1/2020 - 9/30/2021	202,726	5,824
(3) Commodity Supplemental Food Distribution	790001012	10.565	State of Michigan, Department of Education	10/1/2020 - 9/30/2021	266,075	-
(4) CSFP Covid-19	790001012	10.565	State of Michigan, Department of Education	3/1/2021 - 9/30/2021	8,463	-
Total CFDA 10.565					477,264	5,824
(5) Temporary Emergency Food Assistance Program	790001012	10.568	State of Michigan Department of Education	10/1/2020 - 9/30/2021	51,242	-
(6) Temporary Emergency Food Assistance Program - COSUP	790001012	10.568	State of Michigan Department of Education	10/1/2020 - 9/30/2021	7,129	-
Total CFDA 10.568					58,371	-
(7) Temporary Emergency Food Assistance Program - Distribution	N/A	10.569	State of Michigan Department of Education	3/27/2020 - 9/30/2021	191,408	-
Total CFDA 10.569					191,408	-
Total Food Distribution Cluster (CFDA 10.565, 10.568 & 10.569)					727,043	5,824
TOTAL DEPARTMENT OF AGRICULTURE					728,928	5,824

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Human Development Commission and Subsidiary
Schedule B
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantor/Program Title	Grant Number	CFDA Number	Funding Source/ Pass-Through Entity	Program Year	Federal Expenditures	Current Year Cash Transferred to Sub-Recipients
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT						
(8) Domestic Violence CARES Act - Housing	E20213869-00	14.231	Direct	10/1/2020 - 9/30/2021	\$ 12,332	\$ -
(9) Rapid Re-Housing Program	E20213868-00	14.267	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	175,258	-
(10) Dedicated Plus	E20211020-00	14.267	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	139,618	-
(11) Homeless Re-Housing Program	MI0516L5F001903	14.267	U.S. Department of Housing & Urban Development	7/1/2021 - 6/30/2022	74,595	-
(12) Homeless Re-Housing Program	MI0516L5F002004	14.267	U.S. Department of Housing & Urban Development	7/1/2020 - 6/30/2021	247,979	-
Total CFDA 14.267					637,450	-
TOTAL DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					649,782	-
DEPARTMENT OF JUSTICE						
(13) Crime Victim Assistance	E20210791-00	16.575	Crime Victim Services Commission	10/1/2020 - 9/30/2021	259,427	-
(14) Under Served Victims of Crime	E20210790-00	16.575	Crime Victim Services Commission	10/1/2020 - 9/30/2021	114,022	-
Total CFDA 16.575					373,449	-
DEPARTMENT OF TREASURY						
(15) Coronavirus Relief Fund Emergency Services	E20214016-00	21.019	Michigan Department of Health & Human Services	10/1/2020 - 12/30/2020	66,775	-
(16) Coronavirus Relief Fund Water & Plumbing	E20214015-00	21.019	Michigan Department of Health & Human Services	10/1/2020 - 12/30/2020	117,896	-
(17) Coronavirus Relief Fund Q-Care	E202113905-00	21.019	Michigan Department of Health & Human Services	10/1/2020 - 12/30/2020	50,000	-
(18) Victim Services Continuity and Stability Grant	E20213423-001	21.019	Michigan Department of Health & Human Services	10/1/2020 - 12/30/2020	28,150	-
Total CFDA 21.019					262,821	-

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Human Development Commission and Subsidiary
Schedule B
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantor/Program Title	Grant Number	CFDA Number	Funding Source/ Pass-Through Entity	Program Year	Federal Expenditures	Current Year Cash Transferred to Sub-Recipients
DEPARTMENT OF ENERGY						
(19) Weatherization Assistance for Low-Income Persons	E20215121-00	81.042	Michigan Department of Health & Human Services	7/1/2021 - 6/30/2022	\$ 20,519	\$ -
(20) Weatherization Assistance for Low-Income Persons	E20210056-00	81.042	Michigan Department of Health & Human Services	7/1/2020 - 6/30/2021	446,223	-
Total CFDA 81.042					466,742	-
DEPARTMENT OF HEALTH & HUMAN SERVICES						
(22) Assault Crisis Center	E20211055-00	93.558	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	71,798	-
(23) Assault Crisis Center Emergency Center	E20211053-00	93.558	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	27,774	-
Total TANF Cluster (CFDA 93.558)					99,572	-
(24) Low-Income Home Energy Assistance	E20210048-00	93.568	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	153,916	-
(25) Community Services Block Grant	E20202900-002	93.569	Michigan Department of Health & Human Services	10/1/2019 - 9/30/2021	13,257	-
(26) Community Services Block Grant 2.0	CARES20-79014	93.569	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	362,696	-
(27) Community Services Block Grant - Discretionary	E20213013-00	93.569	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	15,544	-
(28) Coronavirus Aid Relief & Economic Security	E20211976-001	93.569	Michigan Department of Health & Human Services	4/1/2020 - 9/30/2022	409,191	-
Total CFDA 93.569					800,688	-

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Human Development Commission and Subsidiary
Schedule B
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantor/Program Title	Grant Number	CFDA Number	Funding Source/ Pass-Through Entity	Program Year	Federal Expenditures	Current Year Cash Transferred to Sub-Recipients
(29) Early Head Start - Education	05CH011573-02	93.600	U.S. Department of Health & Human Services	7/1/2021 - 6/30/2022	\$ 558,133	\$ -
(30) Early Head Start - Education	05CH011573-01	93.600	U.S. Department of Health & Human Services	7/1/2020 - 6/30/2021	1,462,601	-
(31) Early Head Start - COVID-19	05HE000286-01-00	93.600	U.S. Department of Health & Human Services	7/1/2021 - 6/30/2022	134,458	-
(32) Early Head Start - American Rescue Plan	05HE000286-01-01	93.600	U.S. Department of Health & Human Services	4/1/2021 - 3/31/2023	47,442	-
(33) Early Head Start - Coronavirus Response & Relief Supplemental Appropriations	05HE000286-01-00	93.600	U.S. Department of Health & Human Services	4/1/2021 - 3/31/2023	<u>46,048</u>	<u>-</u>
Total Head Start Cluster (CFDA 93.600)					<u>2,248,682</u>	<u>-</u>
(34) Assault Crisis Center	E20211055-00	93.671	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	57,039	-
(35) Domestic Violence - CARES Act - Family	E20213869-00	93.671	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	<u>14,436</u>	<u>-</u>
Total CFDA 93.671					<u>71,475</u>	<u>-</u>
(36) Medicaid CHIP Lead Hazard Control	E20211520-002	93.767	Michigan Department of Health & Human Services	10/1/2020 - 9/30/2021	<u>527,002</u>	<u>-</u>
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES					<u>3,901,335</u>	<u>-</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Human Development Commission and Subsidiary
Schedule B
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2021

Federal Grantor/Program Title	Grant Number	CFDA Number	Funding Source/ Pass-Through Entity	Program Year	Federal Expenditures	Current Year Cash Transferred to Sub-Recipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
(37) Retired and Senior Volunteer Program	20SRNMI007	94.002	The Corporation for National and Community Service	7/1/2020 - 6/30/2021	\$ 23,119	\$ -
(38) Retired and Senior Volunteer Program	20SRNMI007	94.002	The Corporation for National and Community Service	7/1/2021 - 6/30/2023	10,290	-
		Total CFDA 94.002			33,409	-
(39) Foster Grandparent Program	19SFNMI001	94.011	The Corporation for National and Community Service	7/1/2020 - 6/30/2021	28,412	-
(40) Foster Grandparent Program	19SFNMI001	94.011	The Corporation for National and Community Service	7/1/2021 - 6/30/2022	3,464	-
		Total Foster Grandparent/Senior Companion Cluster			31,876	-
		TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE			65,285	-
		TOTAL FEDERAL EXPENDITURES			\$ 6,448,342	\$ 5,824

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Human Development Commission and Subsidiary
Notes to the Schedule of Expenditures of Federal Awards
September 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Human Development Commission and Subsidiary under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Human Development Commission and Subsidiary, it is not intended to and does not present the financial position, changes in net assets, functional expenses, or cash flows of Human Development Commission and Subsidiary.

Note 2 - Summary of Significant Accounting Policies

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

Human Development Commission and Subsidiary has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance. Human Development Commission and Subsidiary is following an approved cost allocation plan approved by the State and in compliance with the Uniform Guidance..

Note 3 - Reconciliation to the Financial Statements

Total federal grant revenue per Schedule A	\$ 5,990,859
Total commodities received	803,779
Commodities received in advance	<u>(346,296)</u>
Federal expenditures per SEFA	<u>\$ 6,448,342</u>



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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*

Independent Auditors' Report

Management and the Board of Directors
Human Development Commission and Subsidiary
Caro, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Human Development Commission and its wholly owned subsidiary, Cass River Enterprises, Inc., which comprise the consolidated statement of financial position as of September 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Human Development Commission and Subsidiary'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 Human Development Commission and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Human Development Commission and Subsidiary'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 audit we did not

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Human Development Commission and Subsidiary'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 audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Saginaw, MI
December 8, 2021



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Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

Independent Auditors' Report

Management and the Board of Directors
Human Development Commission and Subsidiary
Caro, Michigan

Report on Compliance for Each Major Federal Program

We have audited Human Development Commission and its wholly owned subsidiary, Cass River Enterprises, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Human Development Commission and Subsidiary's major federal programs for the year ended September 30, 2021. Human Development Commission and Subsidiary's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Human Development Commission and Subsidiary's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Human Development Commission and Subsidiary's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Human Development Commission and Subsidiary's compliance.

Opinion on Each Major Federal Program

In our opinion, Human Development Commission and Subsidiary complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of Human Development Commission and Subsidiary is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Human Development Commission and Subsidiary's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Human Development Commission and Subsidiary's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Yeo & Yeo, P.C.

Saginaw, MI
December 8, 2021

Human Development Commission and Subsidiary
Schedule of Findings and Questioned Costs
September 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

	<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
<i>Financial Statements</i>	21.019	Coronavirus Relief Fund
Type of auditors' report issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles: Unmodified	93.569	Community Services Block Grant
	93.600	Head Start Cluster
Internal control over financial reporting:	Dollar threshold used to distinguish between type A and type B programs: \$750,000	
• Material weakness(es) identified? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no	Auditee qualified as low-risk auditee? <input checked="" type="checkbox"/> yes <input type="checkbox"/> no	
• Significant deficiency(s) identified that are not considered to be material weaknesses? <input type="checkbox"/> yes <input checked="" type="checkbox"/> none		
Noncompliance material to financial statements noted? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no		
<i>Federal Awards</i>		
Internal control over major programs:		
• Material weakness(es) identified? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no		
• Significant deficiency(s) identified that are not considered to be material weaknesses? <input type="checkbox"/> yes <input checked="" type="checkbox"/> none		
Type of auditors' report issued on compliance for major programs: Unmodified		
Any audit findings disclosed that are required to be reported in accordance with §200.516(a)? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no		

Human Development Commission and Subsidiary
Schedule of Findings and Questioned Costs
September 30, 2021

SECTION II - GOVERNMENT AUDITING STANDARDS FINDINGS

There were no *Government Auditing Standards* findings for the year ended September 30, 2021.

SECTION III - FEDERAL AWARD FINDINGS

There were no findings or questioned costs for federal awards for the year ended September 30, 2021.

SECTION IV - PRIOR AUDIT FINDINGS

None