

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

FINANCIAL STATEMENTS

FOR YEAR ENDED SEPTEMBER 30, 2015



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NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

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INDEPENDENT AUDITOR'S REPORT

March 4, 2016

To the Board of Directors of
Northeast Michigan Community Service Agency, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Northeast Michigan Community Service Agency, Inc. (a Michigan nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Northeast Michigan Community Service Agency, Inc. as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. GAAP.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental financial data included on pages 21 – 56, List of Programs on pages 57 – 62 and the Notes to Schedule of Expenditures of Federal Awards on pages 69 – 70 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Organization. The accompanying *Schedule of Expenditures of Federal Awards* as required by U.S. Office of Management and Budget Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis 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 financial statements. The information, except for that portion marked “unaudited,” on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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, except for that portion marked “unaudited,” on which we express no opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2016, on our consideration of Northeast Michigan Community Service Agency, Inc.’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Michigan Community Service Agency, Inc. internal control over financial reporting and compliance.



Echelbarger, Himebaugh, Tamm & Co., P.C.
Grand Rapids, MI

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2015

ASSETS

Current Assets:	
Cash	\$ 6,286,110
Receivables:	
Grants	3,769,156
Accounts	77,644
Inventory	345,174
Prepaid expenses	36,342
	<hr/>
Total Current Assets	10,514,426
	<hr/>
Noncurrent Assets:	
Certificates of deposit	207,658
Land, building, and equipment, net	1,747,200
	<hr/>
Total Noncurrent Assets	1,954,858
	<hr/>
TOTAL ASSETS	\$ 12,469,284
	<hr/> <hr/>

LIABILITIES AND NET ASSETS

Current Liabilities:	
Accounts payable	\$ 2,266,151
Accrued payroll and related taxes	1,090,853
Due to grantor	5,146,396
Deferred revenue	115,002
Current portion of capital lease	4,555
	<hr/>
Total Current Liabilities	8,622,957
	<hr/>
Long-Term Debt - Capital lease obligation	10,175
	<hr/>
Total Liabilities	8,633,132
	<hr/>
Net Assets:	
Unrestricted:	
Designated	991,891
Undesignated	1,096,010
Investment in land, building, and equipment	1,230,827
Temporarily restricted	517,424
	<hr/>
Total Net Assets	3,836,152
	<hr/>
TOTAL LIABILITIES AND NET ASSETS	\$ 12,469,284
	<hr/> <hr/>

See accompanying notes to financial statements.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Unrestricted	Temporarily Restricted	Total
Public support and other revenues:			
Public support:			
Grants and contracts	\$ 44,850,641	\$ -	\$ 44,850,641
Prior year's unearned revenue	312,706	-	312,706
Funds deobligated	(2,947,050)	-	(2,947,050)
Food commodities received	1,441,590	-	1,441,590
Contribution income	51,122	-	51,122
In kind contributions	523,217	282,095	805,312
Total public support	44,232,226	282,095	44,514,321
Other revenues:			
Program income	1,687,667	-	1,687,667
Interest income	3,553	-	3,553
Gain on asset disposal	2,000	-	2,000
Other	260,509	-	260,509
Net assets released from restrictions -			
Expiration of purpose restrictions	133,795	(133,795)	-
Total other revenues	2,087,524	(133,795)	1,953,729
Total public support and other revenues	46,319,750	148,300	46,468,050
Expenses:			
<i>Program Services:</i>			
Early childhood programs	22,487,129	-	22,487,129
Community based care programs	10,726,177	-	10,726,177
Aging programs	4,534,185	-	4,534,185
Client service programs	3,634,722	-	3,634,722
Youth services programs	1,697,005	-	1,697,005
Volunteer programs	567,788	-	567,788
Community development programs	206,770	-	206,770
<i>Total program services</i>	43,853,776	-	43,853,776
Management and general	2,031,587	-	2,031,587
Total expenses	45,885,363	-	45,885,363
Change in net assets	434,387	148,300	582,687
Net assets - Beginning of year	2,884,341	369,124	3,253,465
NET ASSETS - END OF YEAR	\$ 3,318,728	\$ 517,424	\$ 3,836,152

See accompanying notes to financial statements.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	P Early Childhood Programs	O Community Based Care Programs	A Aging Programs
Expenses:			
Salaries	\$ 9,956,250	\$ 1,467,967	\$ 323,900
Payroll taxes and fringe benefits	4,357,763	620,958	123,684
Occupancy	1,358,657	42,194	5,217
Travel and transportation:			
Out of area travel	12,796	-	720
Travel and transportation	847,717	94,021	51,048
Participant travel (exempt)	-	-	-
Supplies	2,331,540	37,503	25,319
Equipment:			
Repairs and maintenance	37,695	2,098	1,530
Purchases funding source (exempt)	282,928	-	-
Audit and legal services	-	2,550	-
Contractual:			
Subawards and flowthroughs (exempt)	1,388,368	-	1,670,796
Subawards and contracts	514,720	51,483	2,203,823
Training and meetings	218,816	6,471	8,451
Participant costs (exempt)	-	-	-
Client services	38,227	8,278,997	103,044
Printing and publications	41,473	1,536	169
Communication	156,143	26,697	3,933
Insurance	52,442	2,915	775
Dues and memberships	10,789	346	9,190
Other	357,338	4,741	2,586
Other (exempt)	250	85,700	-
Depreciation	-	-	-
Food commodities distributed	-	-	-
In kind expense:			
Indirect exempt	37,105	-	-
Other	486,112	-	-
Total expenses	\$ 22,487,129	\$ 10,726,177	\$ 4,534,185

See accompanying notes to financial statements.

S	E	R	V	I	C	E	S	
Client Service Programs	Youth Services Programs	Volunteer Programs	Community Development Programs	Total				
\$ 554,840	\$ 728,627	\$ 125,144	\$ 131,940	\$ 13,288,668				
237,217	362,851	55,090	57,838	5,815,401				
63,054	187	3,343	4,909	1,477,561				
2,424	-	-	-	15,940				
49,691	15,979	3,898	2,488	1,064,842				
-	-	91,253	-	91,253				
25,524	31,214	3,853	1,387	2,456,340				
3,001	-	340	511	45,175				
2,563	-	-	-	285,491				
1,200	-	-	-	3,750				
-	292,947	-	-	3,352,111				
34,950	240,829	-	3,100	3,048,905				
7,994	2,102	945	1,632	246,411				
-	-	279,364	-	279,364				
1,073,623	226	-	-	9,494,117				
3,479	-	-	-	46,657				
19,605	2,214	3,826	1,418	213,836				
6,745	1,300	244	282	64,703				
500	-	275	825	21,925				
90,105	18,529	213	440	473,952				
-	-	-	-	85,950				
-	-	-	-	-				
1,458,207	-	-	-	1,458,207				
-	-	-	-	37,105				
-	-	-	-	486,112				
\$ 3,634,722	\$ 1,697,005	\$ 567,788	\$ 206,770	\$ 43,853,776				

See accompanying notes to financial statements.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	SUPPORTING SERVICES		TOTAL FUNCTIONAL EXPENSES
	Management and General		
Expenses:			
Salaries	\$ 950,174	\$	14,238,842
Payroll taxes and fringe benefits	408,583		6,223,984
Occupancy	63,394		1,540,955
Travel and transportation:			
Out of area travel	2,523		18,463
Travel and transportation	51,625		1,116,467
Participant travel (exempt)	-		91,253
Supplies	22,512		2,478,852
Equipment:			
Repairs and maintenance	17,292		62,467
Purchases funding source (exempt)	-		285,491
Audit and legal services	71,868		75,618
Contractual:			
Subawards and flowthroughs (exempt)	-		3,352,111
Subawards and contracts	2,210		3,051,115
Training and meetings	19,696		266,107
Participant costs (exempt)	-		279,364
Client services	-		9,494,117
Printing and publications	19,608		66,265
Communication	13,451		227,287
Insurance	16,963		81,666
Dues and memberships	4,116		26,041
Other	88,408		562,360
Other (exempt)	-		85,950
Depreciation	279,164		279,164
Food commodities distributed	-		1,458,207
In kind expense:			
Indirect exempt	-		37,105
Other	-		486,112
Total expenses	\$ 2,031,587	\$	45,885,363

See accompanying notes to financial statements.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Cash flows from operating activities	
Change in net assets	\$ 582,687
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Gain on disposal of asset	(2,000)
Depreciation	279,164
Increase in grants and accounts receivable	(407,873)
Decrease in prepaid expense	32,393
Decrease in inventories	16,617
Increase in accounts payable	467,061
Increase in accrued expenses	643,329
	<hr/>
Total Adjustments	1,028,691
	<hr/>
Net cash provided by operating activities	1,611,378
	<hr/>
Cash flows from investing activities:	
Payments for purchase of building and equipment	(312,971)
Proceeds from the sale of property	2,000
Interest reinvested in certificate of deposits	(1,245)
	<hr/>
Net cash used by investing activities	(312,216)
	<hr/>
Cash flows from financing activities -	
Principal payments under capital lease obligations	(3,999)
	<hr/>
Net cash used by financing activities	(3,999)
	<hr/>
Net increase in cash and cash equivalents	1,295,163
Cash and cash equivalents at beginning of year	4,990,947
	<hr/>
Cash and cash equivalents at end of year	<u><u>\$ 6,286,110</u></u>

See accompanying notes to financial statements.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE A - NATURE OF BUSINESS

Northeast Michigan Community Service Agency, Inc. (NEMCSA) was organized as a Michigan nonprofit corporation on August 15, 1968, as Northeast Michigan Community Action, Inc. NEMCSA was formed to plan, establish, coordinate and operate programs to promote the health, education and welfare of the eleven counties of northeastern Michigan, which remains the primary service area. Several of NEMCSA's programs encompass additional counties. NEMCSA's principal programs include:

Early Childhood Programs – provide education, social services, health/dental, nutrition, mental health, and disability services to participating families for children 3 – 5 years of age whose family incomes are at or below 100% of poverty; provide Early Head Start programs for 0 - 3 year olds which focus on a healthy childhood with proper nutrition, parental nurturing, and strengthening the parent-child bond to prepare infants and toddlers for healthy growth and development; provide Great Start Readiness Program preschool and supportive services for 4 year olds with family income up to 250% of poverty. Head Start and Great Start Readiness operates in twenty-one counties. Early Head Start operates in twelve counties. NEMCSA has delegated a portion of Head Start program services to one other nonprofit agency in Clare, Michigan. Approximately 51% of NEMCSA's revenue and support is derived from Early Childhood Programs.

Community Based Care Programs – provide assistance to clients eligible for Medicaid-covered nursing home services to remain in their own home with the same level of care; provide a service designed to locate, mobilize and manage a variety of home care and other services needed by disabled persons aged 18 and older at risk of nursing home placement. Approximately 24% of NEMCSA's revenue and support is derived from Community Based Care Programs.

Aging Programs – provide in-home services, including homemaking, personal care, home delivered meals and respite care for recipients 60 years of age and older, and respite care for recipients or caregivers 18 and older who possess a need for assistance with certain activities of daily living; provide evidence-based disease prevention, health promotion and caregiver educational programs; provide congregate meal sites in all twelve counties served by the Area Agency on Aging; provide information and education to families and individuals about long term care facilities and services through an Ombudsman, who acts as a liaison between residents, care providers and state regulatory agencies. Approximately 10% of NEMCSA's revenue and support is derived from Aging Programs

Client Service Programs – provide the following services to individuals that have income at or below a certain percentage of Federal Poverty guidelines: income tax preparation; assist Medicaid recipients to make an educated decision choosing a managed health plan; provide rental and utility assistance to persons facing homelessness, or re-house those already homeless; provide utility and deliverable fuel assistance to households who are disconnected or in threat thereof; provide energy-efficiency measures to homes to reduce energy costs to households; provide nutritious food items and nutrition education to individuals most vulnerable to malnutrition. Approximately 8% of NEMCSA's revenue and support is derived from Client Service Programs.

NEMCSA has its corporate office in Alpena, Michigan and is supported primarily through federal and state governmental grants and contracts. In the current year, a significant amount of grants and contract revenues were provided by a few major sources. It is always considered reasonably possible that projects, grantors or contributions might be lost in the near term. NEMCSA's mission is to provide quality planning, programs and services to individuals, families and communities through the best use of human and financial resources.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

The financial statements of NEMCSA have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities. The Statement of Activities has been prepared for the Organization as a whole. Northeast Michigan Community Service Agency, Inc. includes intra-program transactions in its activities which have been eliminated in the accompanying financial statements.

BASIS OF PRESENTATION

Financial Statement presentation follows Financial Accounting Standards Board ("FASB") Accounting Standards Codification (ASC) Topic 958-210 on "*Presentation of Financial Statements*" for Not-for-Profit Entities. Under ASC 958-205-55-4, NEMCSA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

USE OF ESTIMATES

Management uses estimates and assumptions in preparing financial statements. 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 differ from those estimates.

FAIR VALUE MEASUREMENTS

NEMCSA follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820-20 on "*Fair Value Measurements*", which provides a framework for measuring fair value under U.S. GAAP. This standard applies to all financial instruments that are being measured and reported on a fair value basis.

The standard clarifies how organizations are required to use a fair value measure for recognition and disclosure by establishing a common definition of fair value, creating a framework for measuring fair value, and expanding disclosures about fair value measurements. The standard also establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an organization to develop its own assumptions. NEMCSA does not have any financial instruments requiring a fair value measure as of September 30, 2015.

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Cash Flows, cash equivalents include all unrestricted highly liquid investments and certificates of deposit with an initial maturity of thirty days or less.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RECEIVABLES

Northeast Michigan Community Service Agency, Inc. provides many services to individuals that do not have the ability to pay for the services received. NEMCSA has contracts with governmental and quasi-governmental agencies to provide payment for these services rendered along with other performance related objectives achieved, up to a maximum contractual dollar amount. Receivables are stated at unpaid balances, less an allowance for doubtful accounts, if applicable. The allowance is based on experience, contract terms and other circumstances, which may affect the ability of grantors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with contractual terms. It is NEMCSA's policy to charge off uncollectible receivables when management determines the receivable will not be collected. All outstanding receivables are considered fully collectible in less than one year.

INVENTORY

Inventory consists of food commodities and is stated at the lower of cost or market determined by the first-in, first-out method. NEMCSA receives all of its food commodities from the U.S. Department of Agriculture, as passed through the State of Michigan Department of Education.

PROPERTY AND EQUIPMENT

NEMCSA capitalizes all expenditures for property and equipment in excess of \$5,000. Property and equipment are carried at cost or, if donated, at the estimated fair value at the date of donation. Depreciation is computed on a straight-line basis over the useful lives of the respective assets acquired since October 1, 1996 as follows:

Buildings	Up to 40 years
Furniture and fixtures	Up to 10 years
Student buses	7 years
Copier and communication equipment	Up to 7 years
Passenger vehicles	5 years
General office equipment	5 years
Computer hardware, peripherals and software	3 – 5 years
Leasehold improvements	Up to 10 years or remaining lease term

Property and equipment includes assets purchased with grants when it is probable that NEMCSA would retain title to the asset when the grants terminate. The use of such equipment is restricted to the specific grant program. Depreciation expense for the year ended September 30, 2015 was \$279,164.

DESIGNATION OF UNRESTRICTED NET ASSETS

It is the policy of the Board of Directors of NEMCSA to review its plans for future activities and to designate appropriate sums of unrestricted net assets to assure adequate financing of such activities and related contingencies. Designated net assets of \$977,599 as of September 30, 2015, are earmarked for ongoing grants and contract programs.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INCOME TAXES

NEMCSA is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. However, income from certain activities not directly related to NEMCSA's tax-exempt purpose is subject to taxation as unrelated business income, if applicable. In addition, NEMCSA qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). NEMCSA is also exempt from Michigan corporate income tax.

PUBLIC SUPPORT AND OTHER REVENUES

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. Grants awarded to NEMCSA are classified as unrestricted revenue since the purpose restriction stipulated in the grant award is met in the same period in which the support is received.

All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. NEMCSA does not have any permanently restricted net assets.

Funds Deobligated/Due to Grantor/Deferred Revenue/Prior Year's Unearned Revenue

Amounts deobligated represent grant funds awarded and received in excess of funds earned. These funds have either been repaid to grantor (funding source) or recorded as deferred revenue until related services have been performed, at which time they will be recognized as revenue (as "Prior year's unearned revenue"). The amount reported as "Deferred revenue" as of September 30, 2015, consists of amounts received for the following programs with grant awards ending after September 30, 2015:

AAAAM Fall Prevention	\$ 44,676
MSHDA Nat'l Mortgage	26,276
MCAAA Michigan Enrolls	10,303
Lapeer, Harbor Beach and N. Huron Great Start Readiness Programs	9,963
IDA HARP	4,000
MIPPA	3,847
Aldergate Housing	3,342
ELM	2,500
MSHDA FSS	2,109
MIDAP (MI Individual Development Accounts Program)	1,618
Other	<u>6,368</u>
Total	<u>\$ 115,002</u>

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PUBLIC SUPPORT AND OTHER REVENUES (CONTINUED)

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Equipment purchased with grant funds are charged as an expense to the grant and recorded as temporarily restricted contributions when it is probable that NEMCSA would retain title to the asset when the grant terminates.

Absent donor stipulations regarding how long those donated assets must be maintained, NEMCSA reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. NEMCSA reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Donated Services

NEMCSA recognizes in kind donated services in accordance with FASB ASC 958-605-25 (formerly Statement of Financial Accounting Standards No. 116 (FAS 116) *Accounting for Contributions Received and Contributions Made*). ASC 958-605-25-16 requires that only contributions that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation be recorded. NEMCSA benefitted from donated professional services for preventive and primary health care, which includes medical, dental and mental health, for certain Head Start and Early Head Start children. These services were valued at \$523,217 for the year ended September 30, 2015 and have been reported as both in-kind contributions and as in-kind expense on the Statement of Activities.

These requirements are different than the in kind requirements of several of NEMCSA's grants and awards. For these grants and awards, NEMCSA also recognizes volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor if the service is an integral and necessary part of an approved project or program grant award. The total value of these donated services from nonprofessional volunteers, which are not recorded in the Statement of Activities, was \$4,408,803 and relates primarily to the Head Start and Early Childhood, Aging and Client services programs and consists of volunteer services.

Matching Funds

Various grants and contracts are funded at less than 100% of the project's total forecasted expenditures, with the difference being NEMCSA's responsibility. These additional funds, or matching funds, may be comprised of third-party contributions, valuation of donated services and goods or program income unique to that grant. Additionally, other NEMCSA non-federal grants and projects may be used to fulfill the matching requirement, as approved by the original funding source. Other NEMCSA non-federal program activities used for matching requirement are reported to federal funding source as revenues and expenditures. These financial statements include only externally generated matching funds. The Organization's federal matching funds required from non-federal sources were all satisfied.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FOOD COMMODITIES DISTRIBUTED

Food commodities distributed represents the value of food received through the State of Michigan and distributed to low-income households. Valuations are provided by the State of Michigan. Commodity inventory is charged to expense when commodities are distributed. Those commodities not distributed are recognized as an asset in the Statement of Financial Position and is stated at the values provided by the State of Michigan, Department of Education.

COST ALLOCATION

Expenses identified as applying to a specific program or supporting service are recorded in the appropriate service area as incurred. Joint costs, which are those costs incurred for the common benefit of all agency programs which cannot be readily identified with a final cost objective, are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Cost allocation methods are as follows:

Administrative Indirect Cost

NEMCSA's executives, executive support staff and financial personnel salaries, benefits, space costs, etc. related to the executive oversight activity of the agency are allocated to benefiting programs using an indirect cost rate. This cost rate is reviewed and approved annually by the Department of Health and Human Services, Division of Cost Allocation. Effective October 1, 2014 until amended, the provisional indirect rate shall be 4.3%.

Personnel

Agency personnel record the time they spend working on specific programs and general agency matters on their Time and Activity Reports. The time specifically identifiable to a particular program is charged to that program for agency personnel, excluding executives, executive support staff and financial personnel listed above. The time specifically spent on general agency matters is charged to programs using a percentage based on direct labor charges to programs.

Space Costs

Space costs are allocated based on the number of square feet of space each program occupies. Space occupied by agency executives, executive support staff and financial personnel is allocated to the administrative indirect cost pool. Space occupied by all other administrative staff is allocated based upon the allocation of the administrative staff's time.

Other Joint Costs

Other joint costs are charged to agency programs based on the amounts used by each program or other appropriate methodology.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH FLOW INFORMATION

The Organization had noncash financing transactions relating to a capital lease on new equipment of \$18,729. Interest paid was \$701 for the year ended September 30, 2015.

SUBSEQUENT EVENTS

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through March 4, 2016, which is the date the financial statements were readily available to be issued.

NOTE C – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject NEMCSA to concentrations of credit risk consist principally of temporary and long-term cash investments and grants receivable. Substantially all of Northeast Michigan Community Service Agency, Inc.'s cash is on deposit with three financial institutions. Funds are held in overnight deposits, demand deposits, and certificates of deposits, described as follows:

Overnight Deposits

Overnight deposits are with FirstMerit Bank and PNC Bank. At September 30, 2015, the carrying amount of the NEMCSA's overnight deposits is \$5,898,183 and the bank balance is \$6,443,748. The overnight deposits are invested in FirstMerit's Financial Management Account and PNC's repurchase agreement plan, earning interest of 0.01 - 0.15 % at September 30, 2015.

Demand Deposits

Demand deposits are held with FirstMerit Bank, PNC Bank and various credit unions. The carrying amount and bank balances are as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>FDIC Insured</u>
Grant Funds	\$ -	\$ -	\$ -
Corporate Funds	<u>387,727</u>	<u>386,608</u>	<u>254,858</u>
Total	<u>\$ 387,727</u>	<u>\$ 386,608</u>	<u>\$ 254,858</u>

Certificates of Deposit

NEMCSA holds two certificates of deposit with HPC Credit Union totaling \$207,658 with total NCUA standard maximum deposit insurance amount of \$250,000. As a result, all funds are considered fully insured. See Note D – Certificates of Deposit for further information.

Concentrations of credit risk with respect to grants receivable are limited due to the large number of grantors comprising NEMCSA's public support base.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE D – CERTIFICATES OF DEPOSIT

Certificates of deposit (CD) consist of:

- One twelve month CD of \$103,574 including accrued interest, which was issued on October 23, 2014 at a rate of .40% and matured on October 23, 2015. This CD was reinvested for twelve months at .35%.
- A twenty-four month CD of \$104,084 including accrued interest which was issued October 25, 2014 at a rate of .70% and matures on October 25, 2016.

Both certificates have penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

NOTE E – GRANTS AND CONTRACT RECEIVABLES

The amount reported as “Receivables - Grants” as of September 30, 2015, consists of amounts due for the following programs:

Waiver	\$ 1,131,989
Head Start	909,708
GSRP- Various sites	648,768
LIHEAP (Low Income Home Energy Assist Program)	148,463
Community Service Block Grant	90,099
CNAP	85,687
Early Head Start	82,752
Kellogg- State Child Care Funds	40,885
CSFP- Community Supplemental Food Program	37,527
DOE Weatherization	36,205
HS FY15	32,341
Merit Award- NW	28,154
CSBG SSP	25,737
LCA Yr2	24,710
TEFAP - The Emergency Food Assistance Program	22,546
MSHDA NE Continuum of Care HML	21,516
State Respite Care	20,787
MSHDA COOR HML	20,713
Foster Grandparent Program (FGP) Federal	19,301
School Success Partnerships	16,158
IIIB Service	15,171
MMAP SHIP / SMP	10,209
MSHDA Otsego	9,729
State Aging Network	9,332
St Care Giver Support	8,907
Rural Housing	8,017
IIID Service – Health	7,307
Senior Companion Program (SCP) Federal	7,250
Senior Companion Program (SCP) State	6,391
NE Continuum of Care HMIS	6,283
MMAP SHIP PIIPC	5,539
MSHDA Cheboygan	4,130

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE E – GRANTS AND CONTRACT RECEIVABLES (CONTINUED)

IIIC Nutrition	3,280
Ombudsman	3,246
ADRC/PCC	2,776
RSVP Federal	2,721
IIIE National Family Caregiver	2,640
MOACSE Title V	2,483
Other	<u>9,699</u>
Total Receivables- Grants and Contracts	<u>\$ 3,769,156</u>

NOTE F – INVENTORY

NEMCSA receives commodity supplement food from the Michigan Department of Education for distribution to low income households through its commodity supplemental food (CSFP) and temporary emergency family assistance (TEFAP) programs. Inventory at September 30, 2015, consists of the value of the undistributed CSFP commodities. All commodities issued through TEFAP are distributed immediately when received.

NOTE G – LAND, BUILDING AND EQUIPMENT

The following is a summary of land, building, and equipment at cost, less accumulated depreciation at September 30, 2015:

<u>Non-depreciable:</u>	
Land	\$ 118,580
<u>Depreciable:</u>	
Buildings	368,739
Leasehold Improvements	1,466,352
Equipment and vehicles	<u>1,612,072</u>
	3,565,743
Less accumulated depreciation	<u>(1,818,543)</u>
Total land, building, and equipment	<u>\$ 1,747,200</u>

NOTE H – DUE TO GRANTOR

Due to grantor as of September 30, 2015, consists of unobligated amounts due to funding source providers (grantors) for the following programs:

MI Choice HCBS – Current Fiscal Year	\$ 3,282,685
MI Choice HCBS – Prior Fiscal Year (2014)	<u>1,863,711</u>
	<u>\$ 5,146,396</u>

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE I – CAPITAL LEASE

NEMCSA leases a forklift under the terms of a capital lease expiring in October 2018. The asset and liabilities under the capital lease are recorded at the lower of the present value of minimum lease payments or the fair value of the asset and is amortized over the estimated useful life. Amortization totaling \$6,432 is included in depreciation expense in the accompanying financial statements for the year ended September 30, 2015. The forklift has a net book value of \$19,297 as of September 30, 2015.

Total remaining minimum lease payments under the aforementioned lease as of September 30, 2015 is as follows:

Years ending September 30:	2016	\$ 5,127
	2017	5,127
	2018	5,127
	2019	<u>426</u>
Net Minimum Lease Payments		15,807
Amount representing interest		<u>(1,077)</u>
Present value of net minimum lease payments		<u>\$ 14,730</u>

NOTE J – COMPENSATED BALANCES

Compensated absences represent NEMCSA's obligations to its employees for earned but unused vacation totaling \$98,595 at September 30, 2015. All employees must utilize annual leave in the year it is accumulated, except for 16 hours which may be carried over to the succeeding year. When eligible, all full-time full-year employees accrue Annual Leave (AL) at a rate of 5% of hours paid (up to 80 hours) each pay period. Full-time part-year employees accrue AL at a rate of 2.5% of hours paid (up to 80 hours) each pay period when eligible. Eligibility begins the first of the month following 60 calendar days of employment (not including temporary employees). In addition to annual leave, employees are granted other leave that may be used for illness, funerals and personal reasons. Other leave is not payable upon termination, therefore it is not recorded as an Agency liability.

NOTE K – RESTRICTION ON NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Equipment restricted for use by program	\$ 516,373
Youth and Family Services	<u>1,051</u>
	<u>\$ 517,424</u>

NOTE L - ADVERTISING

NEMCSA expenses all costs associated with advertising when incurred, which totaled \$18,285 for year ended September 30, 2015 and is included in other expenses on the Statement of Functional Expenses.

NOTE M – OPERATING LEASES

Northeast Michigan Community Service Agency, Inc. leases virtually all of their office space and a postage machine under non-cancelable operating leases that expire at various dates through July 31, 2019. The office space leases generally contain renewal options for periods ranging from one to ten years. The total rental expense under all operating leases during the year ended September 30, 2015 was \$1,256,056.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE M – OPERATING LEASES (CONTINUED)

Future minimum lease payments under operating leases which have original terms in excess of one year as of September 30, 2015 are as follows:

For the year ending September 30:	2016	\$ 1,156,011
	2017	525,873
	2018	289,769
	2019	74,188
		<u>\$ 2,045,841</u>

NOTE N – RETIREMENT

NEMCSA has a defined contribution pension plan covering employees working in eligible classes who have completed one year of service, worked at least 1,000 hours in the determination year and are age twenty-one or older. NEMCSA's contributions to the plan are 10% of the total earned compensation for participants hired prior to January 1, 2005. Contributions to the plan for participants hired on or after January 1, 2005 are 5% of the total earned compensation for the eligible employee through their fifth year of employment and increases to 10% of the total earned compensation beginning their sixth year. Each participant has a 100% vested interest in all amounts credited to their account upon entry into the plan. NEMCSA's contributions to the Plan for the year ended September 30, 2015 was \$1,035,772.

NOTE O – CONTINGENCIES

Certain funded contractual programs are subject to audit by the grantors. Upon audit, some expenditures may be disallowed and as a result, those amounts may be refundable. Such refunds, if any, are generally payable from NEMCSA's unrestricted fund balance. NEMCSA feels any potential disallowances are immaterial.

NOTE P – INTRA-PROGRAM TRANSACTIONS

Certain expenditures, such as rent, supplies, copy charges, etc. are paid by the indirect cost pool and the unrestricted Corporate Discretionary Account (CDA). The expenditures are directly charged after-the-fact to programs based upon square footage, consumption of supplies and number of copies made, etc. with reimbursement to indirect cost pool and CDA.

The following are the intra-program transactions that have been eliminated from the accompanying financial statements but are allowable charges to programs, for purposes of determining the indirect cost pool and rate:

	Program Services	Supporting Services
Copy and Supplies	\$ 10,284	\$ 5,900
Occupancy	66,228	27,541
	<u>\$ 76,512</u>	<u>\$ 33,441</u>

Additionally, NEMCSA has \$2,702,497 of inkind match contributions that are excluded from the modified total direct cost base when determining computed indirect cost rate for the fiscal year ended September 30, 2015.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE Q – ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, NEMCSA may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were not unrecognized tax benefits identified or recorded as liabilities for fiscal year ended September 30, 2015.

The Organization files its form 990 annually in the U.S. federal jurisdiction and the office of the state's attorney general for the State of Michigan. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2011.

SUPPLEMENTAL FINANCIAL DATA

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - EARLY CHILDHOOD PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Head Start 30315 1	Head Start 30316 2	Early Head Start 31915 3
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 6,857,251	\$ 8,953,191	\$ 961,802
State Grants and contracts	-	-	-
Agency Contribution	-	-	-
Prior year's unearned revenue	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	9,616	45,767	794
Match - Internal Grants	-	1,069,920	-
Match - External Source	1,712,394	1,122,611	240,450
Total public support	<u>8,579,261</u>	<u>11,191,489</u>	<u>1,203,046</u>
Other revenues:			
Program income	15	1,745	-
Other	-	-	-
Total other revenues	<u>15</u>	<u>1,745</u>	<u>-</u>
Total public support and other revenues	<u>8,579,276</u>	<u>11,193,234</u>	<u>1,203,046</u>
Expenses:			
Salaries	2,711,112	3,991,301	429,248
Payroll taxes and fringe benefits	1,315,624	1,598,036	196,348
Occupancy	363,981	611,987	69,495
Travel and transportation:			
Out of area travel	1,357	7,969	604
Travel and transportation	274,108	377,889	47,510
Travel and transportation (exempt)	-	-	-
Supplies	670,634	340,139	122,766
Equipment:			
Repairs and maintenance	8,592	22,372	1,847
Purchases Funding Source (exempt)	259,091	-	-
Audit and Legal Services	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	404,950	983,418	-
Subawards and contracts	179,134	199,034	-
Trainings and Meetings	55,383	115,834	20,087
Participant Costs	-	-	-
Client services	15,405	22,075	224
Printing and publications	5,843	23,667	2,628
Communication	46,551	81,741	7,159
Insurance	13,241	30,826	1,404
Dues and memberships	5,344	2,476	1,980
Other	115,618	206,521	10,937
Other (Exempt)	96,116	19,815	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	106,494	1,305,985	794
Match - Indirect exempt (GAAP)	21,065	16,040	-
Match (Non-GAAP)	1,355,667	621,536	240,450
Match (GAAP)	236,864	248,970	-
Indirect	317,102	365,603	49,565
Total expenses	<u>\$ 8,579,276</u>	<u>\$ 11,193,234</u>	<u>\$ 1,203,046</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Early Head Start 31916 4	CACFP 32215 5	GSRP 10.01.14 - 09.30.15 6	GSRP 09.01.14 - 09.30.15 7	HS / EHS Great Start 33015 8
\$ 1,590,146	\$ 1,102,661	\$ -	\$ -	\$ -
-	-	3,184,660	53,330	1,452
-	-	19,745	-	-
-	-	-	-	-
-	-	200,330	(633)	-
-	-	-	-	-
2,540	-	-	-	-
-	-	-	-	-
394,996	-	-	-	-
<u>1,987,682</u>	<u>1,102,661</u>	<u>3,404,735</u>	<u>52,697</u>	<u>1,452</u>
-	-	6,348	-	-
-	-	126,658	2,550	-
-	-	133,006	2,550	-
-	-	-	-	-
<u>1,987,682</u>	<u>1,102,661</u>	<u>3,537,741</u>	<u>55,247</u>	<u>1,452</u>
-	-	-	-	-
828,996	45,168	1,916,203	33,009	1,213
352,719	14,526	865,605	14,726	179
113,561	-	222,977	-	-
-	-	-	-	-
2,866	-	-	-	-
89,779	-	57,594	837	-
-	-	-	-	-
34,566	997,507	165,819	863	-
-	-	-	-	-
4,425	-	459	-	-
23,837	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	133,690	2,862	-
16,044	-	11,189	279	-
-	-	-	-	-
397	-	126	-	-
8,990	-	727	-	-
13,477	-	6,954	261	-
3,568	-	3,300	103	-
800	-	189	-	-
17,174	-	7,059	29	-
546	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
394,718	-	-	-	-
278	-	-	-	-
80,941	45,460	145,850	2,278	60
<u>\$ 1,987,682</u>	<u>\$ 1,102,661</u>	<u>\$ 3,537,741</u>	<u>\$ 55,247</u>	<u>\$ 1,452</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - EARLY CHILDHOOD PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Total before Eliminations	Eliminations	Total
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 19,465,051	\$ -	\$ 19,465,051
State Grants and contracts	3,239,442	-	3,239,442
Agency Contribution	19,745	(19,745)	-
Prior year's unearned revenue	-	-	-
Funds deobligated	199,697	-	199,697
Food Commodities	-	-	-
Contribution income (cash match)	58,717	-	58,717
Match - Internal Grants	1,069,920	(1,069,920)	-
Match - External Source	3,470,451	(2,955,724)	514,727
Total public support	<u>27,523,023</u>	<u>(4,045,389)</u>	<u>23,477,634</u>
Other revenues:			
Program income	8,108	-	8,108
Other	129,208	-	129,208
Total other revenues	<u>137,316</u>	<u>-</u>	<u>137,316</u>
Total public support and other revenues	<u>27,660,339</u>	<u>(4,045,389)</u>	<u>23,614,950</u>
Expenses:			
Salaries	9,956,250	-	9,956,250
Payroll taxes and fringe benefits	4,357,763	-	4,357,763
Occupancy	1,382,001	(23,344)	1,358,657
Travel and transportation:			
Out of area travel	12,796	-	12,796
Travel and transportation	847,717	-	847,717
Travel and transportation (exempt)	-	-	-
Supplies	2,332,294	(754)	2,331,540
Equipment:			
Repairs and maintenance	37,695	-	37,695
Purchases Funding Source (exempt)	282,928	-	282,928
Audit and Legal Services	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	1,388,368	-	1,388,368
Subawards and contracts	514,720	-	514,720
Trainings and Meetings	218,816	-	218,816
Participant Costs	-	-	-
Client services	38,227	-	38,227
Printing and publications	41,855	(382)	41,473
Communication	156,143	-	156,143
Insurance	52,442	-	52,442
Dues and memberships	10,789	-	10,789
Other	357,338	-	357,338
Other (Exempt)	116,477	(116,227)	250
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	1,413,273	(1,413,273)	-
Match - Indirect exempt (GAAP)	37,105	-	37,105
Match (Non-GAAP)	2,612,371	(2,612,371)	-
Match (GAAP)	486,112	-	486,112
Indirect	1,006,859	(1,006,859)	-
Total expenses	<u>\$ 27,660,339</u>	<u>\$ (5,173,210)</u>	<u>\$ 22,487,129</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ 1,127,821</u>	<u>\$ 1,127,821</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - COMMUNITY BASED CARE PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Care Management 31615 9	HCBS Waiver 34015 10	UCP Mich Assistive Tech 34100 11
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ -	\$ 14,005,695	\$ -
State Grants and contracts	431,825	-	1,688
Agency Contribution	7,263	-	-
Funds deobligated	-	(3,282,685)	(295)
Food Commodities	-	-	-
Contribution income (cash match)	895	-	-
Match - Internal Grants	47,981	-	-
Match - External Source	-	-	-
Total public support	<u>487,964</u>	<u>10,723,010</u>	<u>1,393</u>
Other revenues:			
Program income			300
Other			
Total other revenues	<u>-</u>	<u>-</u>	<u>300</u>
Total public support and other revenues	<u>487,964</u>	<u>10,723,010</u>	<u>1,693</u>
Expenses:			
Salaries	292,106	1,175,074	787
Payroll taxes and fringe benefits	123,827	496,786	345
Occupancy	21,091	45,209	-
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	11,814	81,756	451
Travel and transportation (exempt)	-	-	-
Supplies	5,509	32,172	-
Equipment:			
Repairs and maintenance	1,049	1,049	-
Purchases Funding Source (exempt)	-	-	-
Audit and Legal Services	-	2,550	-
Contractual:			
Subawards and flowthroughs (exempt)	-	-	-
Subawards and contracts	1,590	49,893	-
Trainings and Meetings	44	6,387	40
Participant Costs	-	-	-
Client services	-	8,278,997	-
Printing and publications	1,332	3,676	-
Communication	7,345	19,352	-
Insurance	935	1,980	-
Dues and memberships	-	346	-
Other	1,205	3,536	-
Dues and memberships	-	85,700	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	20,117	438,547	70
Total expenses	<u>487,964</u>	<u>10,723,010</u>	<u>1,693</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Total before Eliminations	Eliminations	Total
\$ 14,005,695	\$ -	\$ 14,005,695
433,513	-	433,513
7,263	(7,263)	-
(3,282,980)	5,594	(3,277,386)
-	-	-
895	-	895
47,981	(47,981)	-
-	-	-
<u>11,212,367</u>	<u>(49,650)</u>	<u>11,162,717</u>
300	-	300
-	-	-
<u>300</u>	<u>-</u>	<u>300</u>
<u>11,212,667</u>	<u>(49,650)</u>	<u>11,163,017</u>
1,467,967	-	1,467,967
620,958	-	620,958
66,300	(24,106)	42,194
-	-	-
94,021	-	94,021
-	-	-
37,681	(178)	37,503
2,098	-	2,098
-	-	-
2,550	-	2,550
-	-	-
51,483	-	51,483
6,471	-	6,471
-	-	-
8,278,997	-	8,278,997
5,008	(3,472)	1,536
26,697	-	26,697
2,915	-	2,915
346	-	346
4,741	-	4,741
85,700	-	85,700
-	-	-
-	-	-
-	-	-
-	-	-
458,734	(458,734)	-
<u>11,212,667</u>	<u>(486,490)</u>	<u>10,726,177</u>
<u>\$ -</u>	<u>\$ 436,840</u>	<u>\$ 436,840</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - AGING PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Title III Administration 30915 12	IIIB Svcs 31015 13	IIIC Nutrition 31215 14
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 149,703	\$ 419,075	\$ 1,173,439
State Grants and contracts	25,831	-	452,626
Agency Contribution	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	24,070	46,564	132,271
Total public support	<u>199,604</u>	<u>465,639</u>	<u>1,758,336</u>
Other revenues:			
Program income	-	76,990	956,156
Other	-	-	-
Total other revenues	<u>-</u>	<u>76,990</u>	<u>956,156</u>
Total public support and other revenues	<u>199,604</u>	<u>542,629</u>	<u>2,714,492</u>
Expenses:			
Salaries	66,344	22,716	48,526
Payroll taxes and fringe benefits	29,092	9,634	21,256
Occupancy	6,649	-	1,649
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	9,405	6,307	2,720
Travel and transportation (exempt)	-	-	-
Supplies	4,599	-	305
Equipment:			
Repairs and maintenance	1,530	-	-
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	-	131,579	1,345,534
Contractual & Subawards	-	323,963	1,110,688
Trainings and Meetings	608	185	84
Participant Costs	-	-	-
Client services	24	-	-
Printing and publications	1,262	-	176
Communication	2,218	10	166
Insurance	285	-	78
Dues and memberships	7,990	-	-
Other	1,107	-	54
Other (exempt)	-	-	-
Dues and memberships	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	46,564	132,271
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	24,070	-	-
Match (GAAP)	-	-	-
Indirect	44,421	1,671	50,985
Total expenses	<u>199,604</u>	<u>542,629</u>	<u>2,714,492</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

T-V Senior Employment 31315	T-V Senior Employment 31316	Alzheimer's Support Svcs 31415	State Alt. Care 31515	Nursing Home Ombud. 31715	Best Practices Ombudsman 31799
15	16	17	18	19	20
\$ 36,081	\$ 11,530	\$ 5,632	\$ -	\$ 9,878	\$ -
-	-	-	118,582	35,374	-
-	-	-	-	-	-
-	-	-	-	-	(3,685)
-	-	-	-	-	-
-	-	-	-	-	-
4,033	1,269	-	13,176	2,763	-
<u>40,114</u>	<u>12,799</u>	<u>5,632</u>	<u>131,758</u>	<u>48,015</u>	<u>(3,685)</u>
-	-	-	33,216	-	3,775
-	-	-	-	-	3,077
-	-	-	<u>33,216</u>	-	<u>6,852</u>
<u>40,114</u>	<u>12,799</u>	<u>5,632</u>	<u>164,974</u>	<u>48,015</u>	<u>3,167</u>
29,100	9,672	1,688	-	24,928	-
4,230	1,234	773	-	8,388	-
-	-	-	-	1,649	-
-	-	-	-	-	-
348	41	821	-	7,159	-
-	-	-	-	-	-
20	-	1,326	-	201	225
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	33,216	-	-
-	-	600	118,582	-	-
30	-	-	-	167	2,730
-	-	-	-	-	-
-	-	-	-	16	-
1	-	90	-	127	10
40	-	2	-	506	71
208	-	-	-	78	-
-	-	-	-	-	-
450	55	100	-	53	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,033	1,269	-	13,176	2,763	-
-	-	-	-	-	-
<u>1,654</u>	<u>528</u>	<u>232</u>	<u>-</u>	<u>1,980</u>	<u>131</u>
<u>40,114</u>	<u>12,799</u>	<u>5,632</u>	<u>164,974</u>	<u>48,015</u>	<u>3,167</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - AGING PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	MIPPA 31815 21	MIPPA ADRC / AAANM 31878 22	State Respite Care 33315 23
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 2,400	\$ 3,225	\$ -
State Grants and contracts	-	-	156,504
Agency Contribution	-	-	-
Funds deobligated	(2,173)	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	17,389
Total public support	<u>227</u>	<u>3,225</u>	<u>173,893</u>
Other revenues:			
Program income	-	-	17,478
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>17,478</u>
Total public support and other revenues	<u>227</u>	<u>3,225</u>	<u>191,371</u>
Expenses:			
Salaries	-	240	-
Payroll taxes and fringe benefits	-	32	-
Occupancy	101	-	-
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	-	159	-
Travel and transportation (exempt)	-	-	-
Supplies	-	10	-
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	-	-	17,478
Contractual & Subawards	-	-	156,504
Trainings and Meetings	117	2,233	-
Participant Costs	-	-	-
Client services	-	-	-
Printing and publications	-	418	-
Communication	-	-	-
Insurance	-	-	-
Dues and memberships	-	-	-
Other	-	-	-
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	11,187
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	6,202
Match (GAAP)	-	-	-
Indirect	9	133	-
Total expenses	<u>227</u>	<u>3,225</u>	<u>191,371</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Tobacco Respite Care 33615	State Care- giver Support 33668	NE R9 - Merit 33715	III E Nat'l Fmly Caregiver 33815	State Access Services 36015	Empowering Older Adults 36315
24	25	26	27	28	29
\$ -	\$ -	\$ -	\$ 126,565	\$ -	\$ 45,336
138,311	17,065	84,947	-	30,094	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,896	-	5,395	3,344	-
-	-	-	8,845	-	-
<u>138,311</u>	<u>18,961</u>	<u>84,947</u>	<u>140,805</u>	<u>33,438</u>	<u>45,336</u>
24,071	590	67,279	9,642	-	299
-	-	40	-	-	-
<u>24,071</u>	<u>590</u>	<u>67,319</u>	<u>9,642</u>	<u>-</u>	<u>299</u>
<u>162,382</u>	<u>19,551</u>	<u>152,266</u>	<u>150,447</u>	<u>33,438</u>	<u>45,635</u>
4,249	-	2,554	18,828	18,984	24,883
1,863	-	1,118	8,059	8,323	9,918
-	-	-	2,356	-	-
-	-	-	-	-	-
733	828	498	2,669	1,546	3,815
-	-	-	-	-	-
-	-	-	10,203	-	3,079
-	-	-	-	-	-
-	-	-	-	-	-
26,491	590	69,699	8,112	-	-
66,736	15,533	42,267	75,572	-	788
-	-	-	487	-	633
-	-	-	-	-	-
56,708	-	32,726	2,732	-	-
-	-	-	11	-	468
-	-	-	189	-	1
-	-	-	89	-	-
-	-	-	1,200	-	-
-	-	-	54	-	169
-	-	-	-	-	-
-	-	-	-	-	-
-	1,896	-	5,395	3,344	-
-	-	-	-	-	-
-	-	-	8,845	-	-
-	-	-	-	-	-
<u>5,602</u>	<u>704</u>	<u>3,404</u>	<u>5,646</u>	<u>1,241</u>	<u>1,881</u>
<u>162,382</u>	<u>19,551</u>	<u>152,266</u>	<u>150,447</u>	<u>33,438</u>	<u>45,635</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - AGING PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	State Aging Network Svcs 36415 30	State In-Home Svcs 36515 31	SHIP and SMP 36615 32
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ -	\$ -	\$ 25,742
State Grants and contracts	46,929	235,680	-
Agency Contribution	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	5,214	26,187	2,135
Total public support	<u>52,143</u>	<u>261,867</u>	<u>27,877</u>
Other revenues:			
Program income	4,064	33,943	1,020
Other	-	-	-
Total other revenues	<u>4,064</u>	<u>33,943</u>	<u>1,020</u>
Total public support and other revenues	<u>56,207</u>	<u>295,810</u>	<u>28,897</u>
Expenses:			
Salaries	3,521	-	13,505
Payroll taxes and fringe benefits	1,549	-	6,513
Occupancy	-	-	1,214
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	692	-	3,347
Travel and transportation (exempt)	-	-	-
Supplies	-	-	73
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	4,064	33,943	-
Contractual & Subawards	28,280	235,680	-
Trainings and Meetings	114	-	415
Participant Costs	-	-	-
Client services	10,838	-	-
Printing and publications	-	-	114
Communication	-	-	230
Insurance	-	-	-
Dues and memberships	-	-	-
Other	-	-	76
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	7,640	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	5,214	18,547	2,135
Match (GAAP)	-	-	-
Indirect	1,935	-	1,275
Total expenses	<u>56,207</u>	<u>295,810</u>	<u>28,897</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

State Health Ins Assis Pgm 36616 33	Snr Medicare Patrol Expansion 36666 34	MMAP SHIP PIIPC 36687 35	SMP 1 & 2 36697 36	T-VII EAP 36715 37	IIID Services 36815 38
\$ 16,432	\$ 3,125	\$ 5,539	\$ 206	\$ 7,511	\$ 27,292
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	839	3,033
16,432	3,125	5,539	206	8,350	30,325
1,352	-	1,000	-	90	-
-	-	-	-	-	-
1,352	-	1,000	-	90	-
17,784	3,125	6,539	206	8,440	30,325
9,097	1,986	967	137	669	1,931
3,429	700	405	61	290	594
1,040	-	-	-	-	-
-	-	720	-	-	-
2,730	310	2,529	-	79	703
-	-	-	-	-	-
56	-	1,649	-	23	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	90	-
-	-	-	-	5,854	22,776
376	-	-	-	244	28
-	-	-	-	-	-
-	-	-	-	-	-
139	-	-	-	8	10
231	-	-	-	-	-
37	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	839	3,033
-	-	-	-	-	-
649	129	269	8	344	1,250
17,784	3,125	6,539	206	8,440	30,325
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - AGING PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	AAAAM Fall Prevention 36916 <u>39</u>	AAAAM Wisdom Tooth Project 36987 <u>40</u>	ELM - SNAP 36997 <u>41</u>
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ -	\$ -	\$ -
State Grants and contracts	81,077	400	2,500
Agency Contribution	-	-	-
Funds deobligated	(44,676)	(258)	(2,500)
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>36,401</u>	<u>142</u>	<u>-</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>36,401</u>	<u>142</u>	<u>-</u>
Expenses:			
Salaries	19,375	-	-
Payroll taxes and fringe benefits	6,223	-	-
Occupancy	727	-	-
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	3,609	-	-
Travel and transportation (exempt)	-	-	-
Supplies	3,731	-	-
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	-	-	-
Contractual & Subawards	-	-	-
Trainings and Meetings	-	-	-
Participant Costs	-	-	-
Client services	-	-	-
Printing and publications	634	-	-
Communication	269	-	-
Insurance	-	-	-
Dues and memberships	-	-	-
Other	332	136	-
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	1,501	6	-
Total expenses	<u>36,401</u>	<u>142</u>	<u>-</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Total before Eliminations	Eliminations	Total
\$ 2,068,711	\$ -	\$ 2,068,711
1,425,920	-	1,425,920
-	-	-
(53,292)	258	(53,034)
-	-	-
-	-	-
10,635	(10,635)	-
287,788	(287,788)	-
<u>3,739,762</u>	<u>(298,165)</u>	<u>3,441,597</u>
1,230,965	-	1,230,965
3,117	-	3,117
<u>1,234,082</u>	<u>-</u>	<u>1,234,082</u>
<u>4,973,844</u>	<u>(298,165)</u>	<u>4,675,679</u>
323,900	-	323,900
123,684	-	123,684
15,385	(10,168)	5,217
720	-	720
51,048	-	51,048
-	-	-
25,500	(181)	25,319
1,530	-	1,530
-	-	-
-	-	-
1,670,796	-	1,670,796
2,203,823	-	2,203,823
8,451	-	8,451
-	-	-
103,044	-	103,044
3,468	(3,299)	169
3,933	-	3,933
775	-	775
9,190	-	9,190
2,586	-	2,586
-	-	-
-	-	-
208,297	(208,297)	-
-	-	-
90,126	(90,126)	-
-	-	-
127,588	(127,588)	-
<u>4,973,844</u>	<u>(439,659)</u>	<u>4,534,185</u>
<u>\$ -</u>	<u>\$ 141,494</u>	<u>\$ 141,494</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - CLIENT SERVICE PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	LIHEAP 33515 42	Mich Enrolls and Maximus 33917 43	MPSC/MCAAA EAP 34515 44	MDHS LIHEAP LCA 34615 45
Public support and other revenues:				
Public support:				
Federal Grants and contracts	\$ 201,232	\$ -	\$ -	\$ -
State Grants and contracts	-	37,521	202,670	476,800
Agency Contribution	-	-	-	3,309
Prior year's unearned revenue	-	-	-	-
Funds deobligated	-	(10,303)	(1,380)	-
Food Commodities	-	-	-	-
Contribution income (cash match)	-	-	-	-
Match - Internal Grants	-	-	-	-
Match - External Source	-	-	-	-
Total public support	<u>201,232</u>	<u>27,218</u>	<u>201,290</u>	<u>480,109</u>
Other revenues:				
Program income	-	-	-	-
Other	-	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>201,232</u>	<u>27,218</u>	<u>201,290</u>	<u>480,109</u>
Expenses:				
Salaries	31,629	12,296	15,882	13,025
Payroll taxes and fringe benefits	13,383	5,115	6,233	5,202
Occupancy	374	1,817	240	-
Travel and transportation:				
Out of area travel	-	-	-	-
Travel and transportation	1,095	223	18	-
Travel and transportation (exempt)	-	-	-	-
Supplies	892	1,168	415	1,053
Equipment:				
Repairs and maintenance	-	467	-	321
Purchases Funding Source (exempt)	-	-	-	-
Audit and Legal Services	-	-	-	-
Contractual:				
Subawards and flowthroughs (exempt)	-	-	-	-
Subawards and contracts	16,820	-	-	-
Trainings and Meetings	-	-	-	-
Participant Costs	-	-	-	-
Client services	127,203	-	165,600	438,860
Printing and publications	224	109	454	471
Communication	535	2,342	827	1,384
Insurance	728	152	150	-
Dues and memberships	-	-	-	-
Dues and memberships	53	53	-	-
Other (exempt)	-	2,455	3,309	-
Food Commodities Distributed (exempt)	-	-	-	-
Match expense:				
Match - Indirect exempt (Non-GAAP)	-	-	-	-
Match - Indirect exempt (GAAP)	-	-	-	-
Match (Non-GAAP)	-	-	-	-
Match (GAAP)	-	-	-	-
Indirect	8,296	1,021	8,162	19,793
Total expenses	<u>201,232</u>	<u>27,218</u>	<u>201,290</u>	<u>480,109</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

MCAAA Energy Optimization 34710 46	Emergency Food Assist 34815 47	Commodity Supp. Food 34915 48	DOE Year 2 35415 49	DOE Year 3 35488 50
\$ -	\$ 123,929	\$ 318,490	\$ 269,602	\$ 41,151
2,100	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(1,207)	-	-	-	-
-	365,092	1,076,498	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>893</u>	<u>489,021</u>	<u>1,394,988</u>	<u>269,602</u>	<u>41,151</u>
12,108	-	-	-	-
-	-	-	-	-
<u>12,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,001</u>	<u>489,021</u>	<u>1,394,988</u>	<u>269,602</u>	<u>41,151</u>
-	27,316	133,567	57,007	2,765
-	11,931	59,937	26,024	1,044
476	2,802	43,058	4,854	816
-	-	-	1,205	-
-	1,987	17,607	5,246	1,687
-	-	-	-	-
27	1,864	13,304	3,555	106
-	467	1,600	146	-
-	-	2,563	-	-
-	-	1,200	-	-
-	-	-	-	-
-	6,248	382	-	2,400
-	364	429	2,480	-
-	-	-	-	-
11,671	-	-	155,222	29,873
-	142	846	94	43
15	537	2,844	1,847	283
-	252	3,661	700	437
-	-	500	-	-
276	64,909	23,965	107	-
-	-	-	-	-
-	365,092	1,093,115	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
536	5,110	13,025	11,115	1,697
<u>13,001</u>	<u>489,021</u>	<u>1,411,603</u>	<u>269,602</u>	<u>41,151</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,615)</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - CLIENT SERVICE PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	MSHDA HMLS NE Consort 37615 51	MSHDA COOR 37655 52	MSHDA Otsego 37665 53
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ -	\$ -	\$ -
State Grants and contracts	137,650	80,713	73,999
Agency Contribution	-	-	-
Prior year's unearned revenue	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>137,650</u>	<u>80,713</u>	<u>73,999</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>137,650</u>	<u>80,713</u>	<u>73,999</u>
Expenses:			
Salaries	51,524	34,043	23,661
Payroll taxes and fringe benefits	21,172	14,503	10,100
Occupancy	1,294	1,095	293
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	2,515	2,857	926
Travel and transportation (exempt)	-	-	-
Supplies	248	74	129
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Audit and Legal Services	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	-	-	-
Subawards and contracts	-	-	-
Trainings and Meetings	50	-	-
Participant Costs	-	-	-
Client services	52,801	23,692	34,614
Printing and publications	265	37	158
Communication	1,931	990	890
Insurance	129	50	127
Dues and memberships	-	-	-
Other	53	53	54
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	5,668	3,319	3,047
Total expenses	<u>137,650</u>	<u>80,713</u>	<u>73,999</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

MSHDA Cheboygan 37669 54	IDA MIDAP 2011-2016 DS 37712 55	IDA MIDAP 2012-2017 DS 37717 56	Aldersgate Housing 37816 57	HMIS / HARP MI CAH FY 15 37915 58	HMIS / HARP MI CAH FY 16 37916 59
\$ -	\$ -	\$ 1,000	\$ -	\$ 7,283	\$ 6,283
38,188	-	-	-	-	-
-	-	-	-	-	-
-	360	(1,000)	(3,342)	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
38,188	360	-	(3,342)	7,283	6,283
-	-	-	4,000	-	-
-	-	-	-	-	-
-	-	-	4,000	-	-
38,188	360	-	658	7,283	6,283
12,133	-	-	-	4,390	3,894
5,136	-	-	-	1,969	1,707
120	-	-	-	-	-
-	-	-	-	-	-
1,554	58	-	-	407	123
-	-	-	-	-	-
53	-	-	-	-	72
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	188	-	-	-	-
-	-	-	-	-	-
16,961	99	-	-	-	-
19	-	-	-	-	-
540	-	-	-	190	228
52	-	-	-	-	-
-	-	-	-	-	-
53	-	-	-	-	-
-	-	-	658	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,567	15	-	-	327	259
38,188	360	-	658	7,283	6,283
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.
Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - CLIENT SERVICE PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	HMIS Stipend 37969 60	TSHLAP 38278 61	Rural Housing R & S 38315 62
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 2,500	\$ 11,483	\$ 63,590
State Grants and contracts	-	-	-
Agency Contribution	-	-	658
Prior year's unearned revenue	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>2,500</u>	<u>11,483</u>	<u>64,248</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>2,500</u>	<u>11,483</u>	<u>64,248</u>
Expenses:			
Salaries	1,647	7,387	26,585
Payroll taxes and fringe benefits	750	3,326	10,927
Occupancy	-	-	3,861
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	-	-	2,022
Travel and transportation (exempt)	-	-	-
Supplies	-	202	633
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Audit and Legal Services	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	-	-	-
Subawards and contracts	-	-	-
Trainings and Meetings	-	-	-
Participant Costs	-	-	-
Client services	-	-	15,295
Printing and publications	-	-	559
Communication	-	95	1,612
Insurance	-	-	52
Dues and memberships	-	-	-
Other	-	-	53
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	103	473	2,649
Total expenses	<u>2,500</u>	<u>11,483</u>	<u>64,248</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

MSHDA FSS FY 15 38615 63	MSHDA FSS FY 17 38617 64	MSHDA Housing Edu-15 38715 65	MSHDA Natl Mort Sttl 38716 66	MSHDA Natl Mort Sttl 2 38796 67
\$ -	\$ -	\$ -	\$ -	\$ -
(100)	4,425	(3,712)	18,319	48,568
-	-	-	-	-
-	(2,109)	4,961	68,874	(42,310)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(100)	2,316	1,249	87,193	6,258
275	1,035	50	-	-
-	250	-	-	-
275	1,285	50	-	-
175	3,601	1,299	87,193	6,258
-	896	514	47,057	-
-	388	64	17,617	-
-	-	8	3,863	-
-	-	-	1,219	-
168	666	333	6,945	-
-	-	-	-	-
-	-	-	879	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	6,000
-	-	72	4,191	-
-	-	-	-	-
-	1,383	125	224	-
-	-	-	191	-
-	-	129	933	-
-	-	-	178	-
-	120	-	302	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
7	148	54	3,594	258
175	3,601	1,299	87,193	6,258
\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.
Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - CLIENT SERVICE PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	CSBG - D EITC Tax 300515 68	CSGB - CS 302515; 615 69	Total before Eliminations
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 16,645	\$ 66,097	\$ 1,129,285
State Grants and contracts	-	-	1,117,141
Agency Contribution	-	-	3,967
Prior year's unearned revenue	-	-	-
Funds deobligated	-	-	12,544
Food Commodities	-	-	1,441,590
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>16,645</u>	<u>66,097</u>	<u>3,704,527</u>
Other revenues:			
Program income	5	-	17,473
Other	-	-	250
Total other revenues	<u>5</u>	<u>-</u>	<u>17,723</u>
Total public support and other revenues	<u>16,650</u>	<u>66,097</u>	<u>3,722,250</u>
Expenses:			
Salaries	10,703	36,919	554,840
Payroll taxes and fringe benefits	4,536	16,153	237,217
Occupancy	-	1,783	66,754
Travel and transportation:			
Out of area travel	-	-	2,424
Travel and transportation	491	2,763	49,691
Travel and transportation (exempt)	-	-	-
Supplies	520	371	25,565
Equipment:			
Repairs and maintenance	-	-	3,001
Purchases Funding Source (exempt)	-	-	2,563
Audit and Legal Services	-	-	1,200
Contractual:			
Subawards and flowthroughs (exempt)	-	-	-
Subawards and contracts	-	3,100	34,950
Trainings and Meetings	-	220	7,994
Participant Costs	-	-	-
Client services	-	-	1,073,623
Printing and publications	58	821	4,491
Communication	342	1,111	19,605
Insurance	-	77	6,745
Dues and memberships	-	-	500
Other	-	54	90,105
Other (exempt)	-	-	6,422
Food Commodities Distributed (exempt)	-	-	1,458,207
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	-	2,725	92,968
Total expenses	<u>16,650</u>	<u>66,097</u>	<u>3,738,865</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (16,615)</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

<u>Eliminations</u>	<u>Total</u>
\$ -	\$ 1,129,285
-	1,117,141
(3,967)	-
-	-
1,396	13,940
-	1,441,590
-	-
-	-
-	-
<u>(2,571)</u>	<u>3,701,956</u>
-	17,473
-	250
<u>-</u>	<u>17,723</u>
<u>(2,571)</u>	<u>3,719,679</u>
-	554,840
-	237,217
(3,700)	63,054
-	2,424
-	49,691
-	-
(41)	25,524
-	3,001
-	2,563
-	1,200
-	-
-	34,950
-	7,994
-	-
-	1,073,623
(1,012)	3,479
-	19,605
-	6,745
-	500
-	90,105
(6,422)	-
-	1,458,207
-	-
-	-
-	-
-	-
(92,968)	-
<u>(104,143)</u>	<u>3,634,722</u>
<u>\$ 101,572</u>	<u>\$ 84,957</u>

See independent auditor's report.
Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - YOUTH SERVICES PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	CSBG - School Success Prtnr 30203 70	NE MI Child Behavioral Hlth 3 Ext 32015 71	NE MI Child Behavioral Hlth 4 32060 72
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ -	\$ -	\$ -
State Grants and contracts	300,000	-	77,479
Agency Contribution	-	-	-
Prior year's unearned revenue	-	-	312,706
Funds deobligated	-	169,733	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>300,000</u>	<u>169,733</u>	<u>390,185</u>
Other revenues:			
Program income	-	-	250
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>250</u>
Total public support and other revenues	<u>300,000</u>	<u>169,733</u>	<u>390,435</u>
Expenses:			
Salaries	167,068	5,021	-
Payroll taxes and fringe benefits	79,375	803	-
Occupancy	-	507	-
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	7,441	1,063	633
Travel and transportation (exempt)	-	-	-
Supplies	20,480	217	105
Equipment:			
Repairs and maintenance	-	-	-
Purchases Funding Source (exempt)	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	-	108,827	184,120
Subawards and contracts	-	46,979	193,850
Trainings and Meetings	785	495	442
Participant Costs	-	-	-
Client services	-	-	-
Printing and publications	-	14	-
Communication	-	789	644
Insurance	-	-	-
Dues and memberships	-	-	-
Other	12,483	2,284	2,135
Dues and memberships	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	12,368	2,734	8,506
Total expenses	<u>300,000</u>	<u>169,733</u>	<u>390,435</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

School Success FY15 32115 73	School Success FY16 32116 74	CSBG - SS 302715; 815 75	Total before Eliminations	Eliminations	Total
\$ -	\$ -	\$ 122,976	\$ 122,976	\$ -	\$ 122,976
607,108	58,590	-	1,043,177	-	1,043,177
170,116	-	-	170,116	(170,116)	-
-	-	-	312,706	-	312,706
(97,882)	-	-	71,851	97,882	169,733
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
679,342	58,590	122,976	1,720,826	(72,234)	1,648,592
-	-	-	250	-	250
36,800	-	-	36,800	-	36,800
36,800	-	-	37,050	-	37,050
716,142	58,590	122,976	1,757,876	(72,234)	1,685,642
444,464	36,549	75,525	728,627	-	728,627
227,575	18,088	37,010	362,851	-	362,851
-	-	-	507	(320)	187
-	-	-	-	-	-
3,560	1,442	1,840	15,979	-	15,979
-	-	-	-	-	-
8,162	96	2,295	31,355	(141)	31,214
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	292,947	-	292,947
-	-	-	240,829	-	240,829
380	-	-	2,102	-	2,102
-	-	-	-	-	-
226	-	-	226	-	226
-	-	2	16	(16)	-
-	-	781	2,214	-	2,214
1,248	-	52	1,300	-	1,300
-	-	-	-	-	-
1,226	-	401	18,529	-	18,529
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
29,301	2,415	5,070	60,394	(60,394)	-
716,142	58,590	122,976	1,757,876	(60,871)	1,697,005
\$ -	\$ -	\$ -	\$ -	\$ (11,363)	\$ (11,363)

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - VOLUNTEER PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	RSVP Fed 30116 <u>76</u>	State Senior Companion 30515 <u>77</u>	Fed Senior Companion 30615 <u>78</u>
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 2,721	\$ -	\$ 161,816
State Grants and contracts	-	65,385	-
Agency Contribution	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	300	-	17,551
Match - External Source	-	7,265	428
Total public support	<u>3,021</u>	<u>72,650</u>	<u>179,795</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>3,021</u>	<u>72,650</u>	<u>179,795</u>
Expenses:			
Salaries	1,092	3,769	25,204
Payroll taxes and fringe benefits	486	1,419	11,279
Occupancy	-	592	2,235
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	250	72	266
Travel Participant (exempt)	291	15,375	39,317
Supplies	-	497	1,031
Equipment:			
Repairs and maintenance	-	23	147
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	-	-	-
Contracts and Subawards	-	-	-
Trainings and Meetings	-	5	75
Participant Costs (Exempt)	523	42,840	79,076
Client services	-	-	-
Printing and publications	-	29	87
Communication	-	371	1,230
Insurance	-	70	26
Dues and memberships	-	-	-
Other	-	27	53
Dues and memberships	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	300	7,265	17,979
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	79	296	1,790
Total expenses	<u>3,021</u>	<u>72,650</u>	<u>179,795</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Fed Senior Companion 30616	Foster Grandparent 30715	Foster Grandparent 30716	State Foster Grandparent 30815	RSVP State 36215	CSBG 302315
79	80	81	82	83	84
\$ 30,852	\$ 207,034	\$ 28,464	\$ -	\$ -	\$ 22,464
-	-	-	16,166	45,747	-
-	-	-	-	-	-
-	-	-	-	-	-
-	150	-	-	1,055	-
4,637	8,818	6,125	1,738	18,551	-
1,413	13,968	2,631	106	-	-
<u>36,902</u>	<u>229,970</u>	<u>37,220</u>	<u>18,010</u>	<u>65,353</u>	<u>22,464</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>36,902</u>	<u>229,970</u>	<u>37,220</u>	<u>18,010</u>	<u>65,353</u>	<u>22,464</u>
7,588	40,031	9,163	1,290	22,392	14,615
3,330	17,912	3,894	322	9,972	6,476
-	2,235	93	498	1,416	-
-	-	-	-	-	-
-	507	43	67	2,521	172
456	22,798	4,001	4,815	4,200	-
118	1,049	115	497	656	-
-	147	-	23	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	75	5	-	785	-
18,841	118,039	10,513	8,012	1,520	-
-	-	-	-	-	-
20	171	31	28	-	-
23	1,262	31	379	530	-
-	26	-	70	52	-
-	-	-	-	-	275
-	53	-	27	53	-
-	-	-	-	-	-
-	-	-	-	-	-
6,050	22,936	8,756	1,844	19,606	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
476	2,729	575	138	1,650	926
<u>36,902</u>	<u>229,970</u>	<u>37,220</u>	<u>18,010</u>	<u>65,353</u>	<u>22,464</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - VOLUNTEER PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Total before Eliminations</u>	<u>Eliminations</u>	<u>Total</u>
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 453,351	\$ -	\$ 453,351
State Grants and contracts	127,298	-	127,298
Agency Contribution	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	1,205	(1,205)	-
Match - Internal Grants	57,720	(57,720)	-
Match - External Source	25,811	(25,811)	-
Total public support	<u>665,385</u>	<u>(84,736)</u>	<u>580,649</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>665,385</u>	<u>(84,736)</u>	<u>580,649</u>
Expenses:			
Salaries	125,144	-	125,144
Payroll taxes and fringe benefits	55,090	-	55,090
Occupancy	7,069	(3,726)	3,343
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	3,898	-	3,898
Travel Participant (exempt)	91,253	-	91,253
Supplies	3,963	(110)	3,853
Equipment:			
Repairs and maintenance	340	-	340
Purchases Funding Source (exempt)	-	-	-
Contractual			
Subawards and flowthroughs (exempt)	-	-	-
Contracts and Subawards	-	-	-
Trainings and Meetings	945	-	945
Participant Costs (Exempt)	279,364	-	279,364
Client services	-	-	-
Printing and publications	366	(366)	-
Communication	3,826	-	3,826
Insurance	244	-	244
Dues and memberships	275	-	275
Other	213	-	213
Other (exempt)	-	-	-
Food Commodities Distributed (exempt)	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	84,736	(84,736)	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	8,659	(8,659)	-
Total expenses	<u>665,385</u>	<u>(97,597)</u>	<u>567,788</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ 12,861</u>	<u>\$ 12,861</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - COMMUNITY DEVELOPMENT PROGRAMS
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	CSBG-D Strategic Plan 300615 85	302015; 215; 415 86	Total before Eliminations
Public support and other revenues:			
Public support:			
Federal Grants and contracts	\$ 7,255	\$ 211,826	\$ 219,081
State Grants and contracts	-	-	-
Agency Contribution	-	-	-
Funds deobligated	-	-	-
Food Commodities	-	-	-
Contribution income (cash match)	-	-	-
Match - Internal Grants	-	-	-
Match - External Source	-	-	-
Total public support	<u>7,255</u>	<u>211,826</u>	<u>219,081</u>
Other revenues:			
Program income	-	-	-
Other	-	-	-
Total other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>7,255</u>	<u>211,826</u>	<u>219,081</u>
Expenses:			
Salaries	3,756	128,184	131,940
Payroll taxes and fringe benefits	1,572	56,266	57,838
Occupancy	-	5,773	5,773
Travel and transportation:			
Out of area travel	-	-	-
Travel and transportation	511	1,977	2,488
Travel and transportation (exempt)	-	-	-
Supplies	287	1,148	1,435
Equipment:			
Repairs and maintenance	-	511	511
Purchases Funding Source (exempt)	-	-	-
Contractual:			
Subawards and flowthroughs (exempt)	-	-	-
Subawards and contracts	-	3,100	3,100
Trainings and Meetings	-	1,632	1,632
Participant Costs	-	-	-
Client services	-	-	-
Printing and publications	-	284	284
Communication	143	1,275	1,418
Insurance	-	282	282
Dues and memberships	-	825	825
Other	-	440	440
Other (exempt)	-	1,456	1,456
Dues and memberships	-	-	-
Match expense:			
Match - Indirect exempt (Non-GAAP)	-	-	-
Match - Indirect exempt (GAAP)	-	-	-
Match (Non-GAAP)	-	-	-
Match (GAAP)	-	-	-
Indirect	986	8,673	9,659
Total expenses	<u>7,255</u>	<u>211,826</u>	<u>219,081</u>
Excess of total public support and other revenues over expenses (expenses over revenues)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

<u>Eliminations</u>	<u>Total</u>
\$ -	\$ 219,081
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	219,081
-	-
-	-
-	-
-	219,081
-	131,940
-	57,838
(864)	4,909
-	-
-	2,488
-	-
(48)	1,387
-	511
-	-
-	-
-	3,100
-	1,632
-	-
-	-
(284)	-
-	1,418
-	282
-	825
-	440
(1,456)	-
-	-
-	-
-	-
-	-
(9,659)	-
(12,311)	206,770
\$ 12,311	\$ 12,311

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - MANAGEMENT AND GENERAL
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Administrative Indirect Cost	Corporate Activities	Total before Eliminations
	87	88	
Public support and other revenues:			
Public support:			
Contribution income - donated equipment	\$ -	\$ 282,095	\$ 282,095
Total public support	-	282,095	282,095
Other revenues:			
Program income	-	556,184	556,184
Interest income	-	3,553	3,553
Administrative income	-	-	-
Other	1,764,862	91,133	1,855,995
Total other revenues	1,764,862	650,870	2,415,732
Total public support and other revenues	1,764,862	932,965	2,697,827
Expenses:			
Salaries	950,174	-	950,174
Payroll taxes and fringe benefits	408,583	-	408,583
Occupancy	90,935	-	90,935
Travel and transportation:			
Out of area travel	2,523	-	2,523
Travel and transportation	51,625	-	51,625
Supplies	23,100	-	23,100
Equipment:			
Repairs and maintenance	5,591	11,701	17,292
Audit and legal services	71,868	-	71,868
Contractual - subawards and contracts	1,700	510	2,210
Training and meetings	19,404	292	19,696
Printing and publications	10,147	14,773	24,920
Communication	13,451	-	13,451
Insurance	12,777	4,186	16,963
Dues and memberships	3,177	939	4,116
Other	54,186	174,847	229,033
Depreciation	-	279,164	279,164
Total expenses	1,719,241	486,412	2,205,653
Excess of total public support and other revenues over expenses (expenses over revenues)	\$ 45,621	\$ 446,553	\$ 492,174

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

Eliminations	Total
\$ -	\$ 282,095
-	282,095
(125,613)	430,571
-	3,553
(1,764,860)	-
-	91,134
(1,890,473)	525,258
(1,890,473)	807,353
-	950,174
-	408,583
(29,659)	63,394
-	2,523
-	51,625
(588)	22,512
-	17,292
-	71,868
-	2,210
-	19,696
(5,312)	19,608
-	13,451
(884)	16,963
-	4,116
(92,146)	88,408
-	279,164
(128,589)	2,031,587
\$ (1,761,884)	\$ (1,224,234)

See independent auditor's report.

Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF ACTIVITIES - AGING & ADULT SERVICES GRANTS - REGION IX
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Public support:	
Grants and contracts	\$ 3,738,199
Funds deobligated	7,263
Contribution income	895
In kind contributions	338,967
Total public support	<u>4,085,324</u>
Other revenues:	
Program income	1,223,818
Other	40
Contribution income (cash match)	<u>1,223,858</u>
Total public support and other revenues	<u>5,309,182</u>
Direct Expenses:	
Salaries	531,928
Payroll taxes and fringe benefits	224,685
Occupancy	33,394
Travel and transportation:	
Travel and transportation	49,791
Supplies	25,245
Trainings and Meetings	2,594
Client services	103,043
Printing and publications	3,483
Communication	10,436
Insurance	1,465
Dues and memberships	9,190
Other	5,321
In kind expense:	
In-kind Indirect exempt	208,297
Other	82,688
Indirect	141,413
Total Direct Expenses	<u>1,432,973</u>
Subawards and flowthroughs:	
Alcona	230,429
Alpena	451,276
Arenac	273,726
Cheboygan	417,408
Crawford	233,685
Iosco	333,985
Montmorency	231,827
Ogemaw	383,039
Oscoda	163,641
Otsego	401,836
Presque Isle	206,756
Roscommon	484,981
Legal services	27,767
Other	35,853
Total subawards and flowthroughs	<u>3,876,209</u>
Total Expenses	<u>5,309,182</u>
Excess of total public support and other revenues over expenses	<u>\$ -</u>

See independent auditor's report.
Due to rounding, minor differences may appear in various cost categories.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
STATEMENT OF ACTIVITIES - COMMUNITY SERVICE BLOCK GRANT
CSBG - 14-04022 (FY15)
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Expenditures</u>
Public support and other revenues:		
Public support:		
CSBG grant	\$ 695,247	\$ 423,363
Total public support	<u>695,247</u>	<u>423,363</u>
Other revenues:		
Program Income	-	-
Other	-	-
Total other revenues	<u>-</u>	<u>-</u>
Total public support and other revenues	<u>695,247</u>	<u>423,363</u>
Expenses:		
Salaries	363,220	255,242
Fringe Benefits	204,162	115,905
Occupancy/space	21,250	9,216
Communication	17,350	4,955
Supplies	14,400	4,326
Travel / Local Transportation	21,013	6,751
Contractual	13,100	6,200
Miscellaneous	40,752	20,768
Budget Revision in Process	-	-
Total	<u>695,247</u>	<u>423,363</u>
Excess of total public support and other revenues over expenses		<u><u>\$ -</u></u>

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

Alpena, Michigan

U.S. Department of Health and Human Services

Head Start Program

Comparison of Actual Expenditures to Budget

<u>Program</u>	<u>Category</u>	<u>Current Fiscal Year Expenditures</u>	<u>Prior Fiscal Year Expenditures</u>	<u>Total Expenditures</u>	<u>Budget</u>	<u>Expenditures (Over) Under Budget</u>
03 - Training and Technical Assistance (05CH4329/47)	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	Fringe benefits	-	-	-	-	-
	Travel	1,961	7,457	9,418	10,000	582
	Equipment	-	-	-	-	-
	Supplies	-	79	79	300	221
	Contractual	614	14,066	14,680	14,680	-
	Facilities/Construction	-	-	-	-	-
	Other	68,971	143,961	212,932	211,695	(1,237)
	Indirect	3,050	7,120	10,170	14,248	4,078
	Total PA 20 & 26	74,596	172,683	247,279	250,923	3,644
03 - Full Year, Part Day (05CH4329/47)	Personnel	3,140,360	4,638,824	7,779,184	7,897,492	118,308
	Fringe benefits	1,511,972	1,891,651	3,403,623	3,428,589	24,966
	Travel	-	-	-	-	-
	Equipment	259,091	80,971	340,062	342,241	2,179
	Supplies	705,979	413,627	1,119,606	1,245,782	126,176
	Contractual	577,357	1,034,226	1,611,583	1,600,367	(11,216)
	Facilities/Construction	-	-	-	-	-
	Other	1,188,016	1,734,943	2,922,959	2,965,125	42,166
	Indirect	363,618	534,669	898,287	952,532	54,245
	Total PA 22 & 25	7,746,393	10,328,911	18,075,304	18,432,128	356,824
	Total Project Expense	7,820,989	10,501,594	18,322,583	18,683,051	360,468
	Less: Sale of Assets	-	-	-	-	-
	Program Income	-	(15)	(15)	-	-
	Program Donation	(1,920)	(36,173)	(38,093)	-	-
	Net Federal Share of Expenses	\$ 7,819,069	\$ 10,465,406	\$ 18,284,475	\$ 18,683,051	\$ 398,576
	In kind & Donation Expense					
	Recipient Share (Match)	\$ 1,954,764	\$ 2,616,357	\$ 4,571,121	\$ 4,670,763	\$ 99,642

The grant period is from February 1, 2014, to January 31, 2015.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

Alpena, Michigan

U.S. Department of Health and Human Services

Head Start Program

Comparison of Actual Expenditures to Budget

<u>Program</u>	<u>Category</u>	<u>Current Fiscal Year Expenditures</u>	<u>Prior Fiscal Year Expenditures</u>	<u>Total Expenditures</u>	<u>Budget</u>	<u>Expenditures (Over) Under Budget</u>
01 & 02 - Training and Technical Assistance (05CH8420-01-03)	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	Fringe benefits	-	-	-	-	-
	Travel	10,835	-	10,835	26,457	15,622
	Equipment	-	-	-	-	-
	Supplies	-	-	-	300	300
	Contractual	8,216	-	8,216	14,680	6,464
	Facilities/Construction	-	-	-	-	-
	Other	169,021	-	169,021	198,881	29,860
	Indirect	7,734	-	7,734	10,605	2,871
	Total PA 20 & 26	195,806	-	195,806	250,923	55,117
	Personnel	4,820,297	-	4,820,297	8,112,984	3,292,687
	Fringe benefits	1,950,756	-	1,950,756	3,806,018	1,855,262
01 & 02 - Full Year, Part Day (05CH8420-01-03)	Travel	-	-	-	-	-
	Equipment	23,837	-	23,837	102,000	78,163
	Supplies	305,195	-	305,195	552,163	246,968
	Contractual	1,168,841	-	1,168,841	1,633,753	464,912
	Facilities/Construction	-	-	-	-	-
	Other	1,689,847	-	1,689,847	3,260,886	1,571,039
	Indirect	438,810	-	438,810	964,324	525,514
	Total PA 22 & 25	10,397,583	-	10,397,583	18,432,128	8,034,545
	Total Project Expense	10,593,389	-	10,593,389	18,683,051	8,089,662
	Less: Sale of Assets	-	-	-	-	-
	Program Income	(1,745)	-	(1,745)	-	1,745
	Program Donation	(48,307)	-	(48,307)	-	48,307
	Net Federal Share of Expenses	\$ 10,543,337	\$ -	\$ 10,543,337	\$ 18,683,051	\$ 8,139,714
	In kind & Donation Expense					
	Recipient Share (Match)	\$ 2,635,834	\$ -	\$ 2,635,834	\$ 4,670,763	\$ 2,034,929

The grant period is from February 1, 2015, to January 31, 2016.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
AASA SCHEDULE OF SERVICE CATEGORIES BY FUNDING SOURCE - UNAUDITED
FOR THE YEAR ENDED SEPTEMBER 30, 2015

SERVICE CATEGORY	Title III-B	Title III C-1	Title III C-2	Title III-D	Title III - E	NSIP	Title 7/A Title 7/EAP	ADSSP ADRC/PCC	Federal Admin	State Admin	State Access	State In-Home
1. Access												
a. Care Management	2,000											
b. Case Coord/supp												
c. Disaster Advocacy												
d. Information & Assis											30,094	
e. Outreach					38,361							
f. Transportation												
g. ARRA												
2. In-Home												
a. Chore												
b. Home Care Assis												
c. Home Injury Cntrl												
d. Homemaker	241,764											198,540
e. Home Health Aide												
f. Medication Mgt												
g. Personal Care	110,546											37,140
h. PERS												
i. Respite Care					40,539							
j. Friendly Reassure												
3. Legal Assistance	26,242											
4. Community Services												
a. Adult Day Care												
b. Dementia ADC												
c. Disease Prevent				27,292	3,790							
d. Health Screening												
e. Assist to Deaf												
f. Home Repair												
g. LTC Ombudsman	4,949						9,878					
h. Sr Ctr Operations												
i. Sr Ctr Staffing												
j. Vision Services												
k. Elder Abuse Prevnt							7,511					
l. Options Counseling												
m. Spec Respite Care												
n. Caregiver Supplmt												
o. Kinship Respite					11,845							
p. ADSSP								5,632				
q. ADRC/PCC								3,225				
q. Caregiver E,S,T					22,130							
r. Caregiver I & A					9,900							
5. Program Develop	33,574											
6. Nutrition Services												
a. Congregate		459,394				113,974						
b. Home Delivered			278,419			321,652						
7. FEMA Training												
8. Administration									149,703	25,831		
SUPPORT SERV TOTAL	419,075	459,394	278,419	27,292	126,565	435,626	17,389	8,857	149,703	25,831	30,094	235,680

St Cong	State HDM	St. Alt. Care	State CMP	State Care Mgmt	St. ANS St. NHO	St. Respite (Escheat)	State Merit Award	ST. CG Support	EOA	Merit Award Region 9 NE	Program Income	Cash Match	In-Kind Match	TOTAL
					21820									21,820
				431,825								47,981		481,806
														-
														-
														30,094
											1,530	8,739		48,630
														-
														-
														-
														-
														-
														-
		118,582									119,386	68,338		746,610
														-
					10,838									10,838
					6,460						27,302	17,812		199,260
														-
						156,504	56,708			32,686	25,195	21,967		333,599
														-
											1,525	2,916		30,683
														-
							69,156	15,533		44,687	91,940	1,896		223,212
														-
												2,778	676	34,536
														-
														-
														-
			10,511		24,863								2,763	52,964
														-
														-
											90	839		8,440
					7,811							2,075		9,886
														-
														-
												1,387		13,232
														5,632
														3,225
											395	2,312	147	24,984
														9,900
														33,574
														-
10,082											428,279	49,512	2,652	1,063,893
	442,544										527,876	74,491	5,616	1,650,598
														-
							12,447	1,532	45,954	7,574			24,070	267,111
10,082	442,544	118,582	10,511	431,825	49,972	156,504	138,311	17,065	45,954	84,947	1,223,518	303,043	35,924	5,282,707

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<u>Head Start and Early Childhood Programs</u>		
-1 Head Start (05CH4329/47)	U.S. Dept. of Health and Human Services	02/01/14 – 01/31/15
-2 Head Start (05CH8420/01)	U.S. Dept. of Health and Human Services	02/01/15 - 01/31/16
-3 Early Head Start (05CH4329/47)	U.S. Dept. of Health and Human Services	02/01/14 – 01/31/15
-4 Early Head Start (05CH8420/01)	U.S. Dept. of Health and Human Services	02/01/15 - 01/31/16
-5 Child and Adult Care Food Program (040000001)	MI Dept. of Education	10/01/14 – 09/30/15
-6 Great Start Readiness Programs	Various School Districts	10/01/14 - 09/30/15
-7 Harbor Beach GSRP	Huron ISD	09/01/14 - 09/30/15
-8 COOR HS Disability MOU	COOR ISD	09/15/14 - 06/05/15
<u>Community Based Care Programs</u>		
-9 Care Management (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-10 Home and Community Based Svcs for the Elderly and Disabled (HCBS E/D) Waiver Program (20150470-00)	MI Dept. of Community Health	10/01/14 - 09/30/15
-11 UCP Michigan Assistive Tech. Loan Fund	UCP of Michigan	01/01/14 - 09/30/15
<u>Aging Programs</u>		
-12 Title III Administration (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-13 Title III-B Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-14 Title III-C Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-15 Title V –Senior Community Service Employment (2014-1)	State of Michigan - Aging & Adult Services Agency	07/01/14 – 06/30/15
-16 Title V – Senior Community Service Employment (2015-1)	State of Michigan - Aging & Adult Services Agency	07/01/15 – 06/30/16

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs (Continued)

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<i><u>Aging Programs (Continued)</u></i>		
-17 Alzheimer's Disease Supportive Services Program (ADSSP) (2015-1 90AE0341-03-03)	State of Michigan - Aging & Adult Services Agency	12/01/14 - 05/31/15
-18 State Alternative Care (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-19 Nursing Home Ombudsman Programs & CMP (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-20 Best Practices - Ombudsman (Internal)	Various	10/01/14 - 09/30/15
-21 Medicare Improvement for Patients And Providers Act	MMAP, Inc.	10/01/14 - 09/29/17
-22 NWD/ADRC Sustainability Project (2015-1)	State of Michigan - Aging & Adult Services Agency	12/8/14 - 09/29/15
-23 State Respite Care (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-24 State Merit Award (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-25 State Caregiver Support (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-26 State Merit Award (Region – 9 NE) (2015-1)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-27 Title III–E National Family Caregiver Support (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-28 State Access Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-29 Empowering Older Adults (2015-2)	State of Michigan - Aging & Adult Services Agency	09/01/14 – 08/31/15
-30 State Aging Network Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-31 State In-Home Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-32 SHIP/Core and Senior Medicare Patrol Project (SHIP 90SA0027-01-02)	MMAP, Inc.	Various thru 05/31/15
-33 SHIP/Core (90SA0027-02-00)	MMAP, Inc.	04/01/15 - 03/31/16

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs (Continued)

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<u>Aging Programs (Continued)</u>		
-34 Senior Medicare Patrol Project #2 Expansion (90SP0085/02)	MMAP, Inc.	09/30/14 – 09/29/15
-35 SHIP Performance Improvement & Innovation (90SO0008-01-00)	MMAP, Inc.	10/20/14 - 09/30/15
-36 Senior Medicare Patrol Project (90MP0218-01-01)	MMAP, Inc.	06/01/15 - 05/31/16
-37 Title VII/EAP Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-38 Title III–D Services (2015-6)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-39 Fall Prevention	AAAA of Michigan	11/01/14 - 10/31/16
-40 Tooth Wisdom: Get Smart About Your Mouth	AAAA of Michigan	08/01/15 - 09/30/15
-41 Supplemental Nutrition Assistance Program	Elder Law of Michigan, Inc.	05/01/15 - 04/30/16
<u>Client Service Programs</u>		
-42 Low Income Home Energy Asst. Program (LIHEAP) (LIHEAP-13-04022)	Michigan Department of Human Services	02/01/15 - 09/30/15
-43 Michigan ENROLLS and MAXIMUS	MI Community Action Agency Association	04/01/11 – 03/31/17
-44 MCAAA/MPSC Michigan Energy Assistance Program	MI Community Action Agency Association	10/01/14 - 09/30/15
-45 Low Income Home Energy Asst. Program – Deliverable Fuel Agreement (LCA-13-04022)	Michigan Department of Human Services	10/01/14 - 08/31/15
-46 MCAAA Energy Optimization	MI Community Action Agency Association	06/03/09 - 12/31/15
-47 The Emergency Food Assistance Program (TEFAP) (04-000-1021)	MI Dept. of Education	10/01/14 - 09/30/15
-48 Commodity Supplemental Food Program (CSFP) (04-000-1021)	MI Dept. of Education	10/01/14 - 09/30/15
-49 Weatherization Program (DOE-13-04022)	Michigan Department of Human Services	07/01/14 – 06/30/15
-50 Weatherization Program (DOE-13-04022)	Michigan Department of Human Services	07/01/15 – 06/30/16

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs (Continued)

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<i><u>Client Service Programs (Continued)</u></i>		
-51 Emergency Solutions Grant (HML-2015-0103-ESF-04)	MI State Housing Development Authority	10/07/14 - 12/31/15
-52 Emergency Solutions Grant (HML-2015-0103-ESM.02)	MI State Housing Development Authority	10/07/14 - 12/31/15
-53 Emergency Solutions Grant (HML-2015-0103-ESM)	MI State Housing Development Authority	10/07/14 - 12/31/15
-54 Emergency Solutions Grant (HML-2015-0103-ESM-03)	MI State Housing Development Authority	10/07/14 - 12/31/15
-55 Individual Development Account (MIDAP 2011-2016)	Northwest Michigan Community Action Agency, Inc.	10/01/11 – 09/29/16
-56 Individual Development Account (MIDAP 2012-2017)	Northwest Michigan Community Action Agency, Inc.	10/01/13 – 09/30/17
-57 Aldersgate Housing	Aldersgate I Limited Dividend Housing Association Limited Partnership	01/01/15 - 12/31/15
-58 Michigan Coalition Against Homelessness	Michigan Coalition Against Homelessness	01/01/14 - 12/31/14
-59 Michigan Coalition Against Homelessness	Michigan Coalition Against Homelessness	03/01/15 - 12/31/15
-60 Michigan Coalition Against Homelessness	Michigan Coalition Against Homelessness	01/01/15 - 02/28/15
-61 Transitional Supportive Housing Leasing Assistance Program (SHP-15-20003)	Michigan Department of Human Services	02/05/15 - 06/30/15
-62 Rural Housing Resource and Support (SHP-15-04001)	Michigan Department of Human Services	02/05/15 - 09/30/15
-63 MSHDA Home FSS	MI State Housing Development Authority	04/01/13 – 12/31/14
-64 MSHDA Home FSS	MI State Housing Development Authority	01/01/15 - 12/31/16
-65 MSHDA Housing Education Services	MI State Housing Development Authority	07/01/14 - 06/30/15
-66 MSHDA National Mortgage Settlement Funds (NMSF-043)	MI State Housing Development Authority	02/10/14 – 09/30/16
-67 MSHDA National Mortgage Settlement Funds (NMS-2014-NE MI-00004)	MI State Housing Development Authority	12/01/14 - 09/30/16

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs (Continued)

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<u>Client Service Programs (Continued)</u>		
-68 Community Services Block Grant (CSBG-D-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
-69 Community Services Block Grant (CSBG-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
<u>Youth Services Programs</u>		
-70 Community Services Block Grant School Success (CSBG-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
-71 Northeast Michigan Children's Behavioral Health (P3017441)	Kellogg Foundation	04/01/14 – 12/31/14
-72 Northeast Michigan Children's Behavioral Health (P3017441)	Kellogg Foundation	01/01/15 - 09/30/15
-73 School Success Partnership	Various School Districts	09/01/14 - 09/04/15
-74 School Success Partnership	Various School Districts	09/06/15 - 09/03/16
-75 Community Services Block Grant (CSBG-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
<u>Volunteer Programs</u>		
-76 Retired Senior Volunteer Program (15SRNMI03)	Corporation for National Service	07/01/15 - 06/30/16
-77 State Senior Companion Program (2015-1)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-78 Senior Companion Program (13SCNMI003)	Corporation for National Service	07/01/14 – 06/30/15
-79 Senior Companion Program (13SCNMI003)	Corporation for National Service	07/01/15 – 06/30/16
-80 Foster Grandparents Program (13SFNMI002)	Corporation for National Service	07/01/14 – 06/30/15
-81 Foster Grandparents Program (13SFNMI002)	Corporation for National Service	07/01/15 – 06/30/16
-82 State Foster Grandparent Program (2015-1)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-83 State Retired Senior Volunteer Program (2015-1)	State of Michigan - Aging & Adult Services Agency	10/01/14 - 09/30/15
-84 Community Services Block Grant (CSBG-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

List of Programs (Continued)

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<i><u>Community Development Program</u></i>		
-85 Community Services Block Grant (CSBG-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
-86 Community Services Block Grant (CSBG-D-14-04022)	Michigan Department of Human Services	10/01/14 - 09/30/15
<i><u>Management and General</u></i>		
-87 Administrative Indirect Cost Pool	Various	10/01/14 - 09/30/15
-88 Corporate	Various	10/01/14 - 09/30/15

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>U.S. Department of Agriculture</u>	
<i>Food Distribution Program Cluster</i>	
Passed Through Michigan Department of Education:	
Commodity Supplemental Food Program:	
Administration Costs	10.565
Food Commodities	
Total Commodity Supplemental Food Program	
The Emergency Food Assistance Program:	
Emergency Food Asst. Prgm - Admin. Costs	10.568
Emergency Food Asst. Prgm - Food Commodities	10.569
Total Emergency Food Assistance Program	
<i>Total Food Distribution Program Cluster</i>	
Child and Adult Care Food Program:	
	10.558
CEFP Meals Reimbursement	
Child Care Cash in lieu of Commodities	
Total Child and Adult Care Food Program	
Total U.S. Department of Agriculture	
<u>U.S. Department of Housing and Urban Development</u>	
Supportive Housing Program	14.235
Passed Through Michigan Department of Human Services	
Passed Through Michigan Coalition Against Homelessness	
Total Supportive Housing Program	
Total U.S. Department of Housing and Urban Development	
<u>U.S. Department of Labor</u>	
Passed Through State of Michigan - Aging and Adult Services Agency:	
Senior Community Service Employment Program	17.235
Total Senior Community Service Employment Program	
Total U.S. Department of Labor	
<u>U.S. Department of Energy</u>	
Passed Through Michigan Department of Human Services:	
Weatherization Assistance for Low-Income Persons	81.042
Total Weatherization Assistance for Low-Income Persons	
Total U.S. Department of Energy	

PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
04-000-1021	\$ 318,490
04-000-1021	1,093,115
	<u>1,411,605</u>
04-000-1021	123,929
04-000-1021	365,092
	<u>489,021</u>
	<u>1,900,626</u>
40000001	1,048,891
40000001	53,770
	<u>1,102,661</u>
	<u>\$ 3,003,287</u>
SHP-15-04001	\$ 50,872
SHP-15-20003	9,186
Not Available	16,066
	<u>76,124</u>
	<u>\$ 76,124</u>
2014-1	\$ 36,081
2015-1	11,530
	<u>47,611</u>
	<u>\$ 47,611</u>
LIHEAP-13-04022	\$ 201,232
DOE-13-04022	310,753
	<u>511,985</u>
	<u>\$ 511,985</u>

See independent auditor's report.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>U.S. Department of Health and Human Services</u>	
Head Start	93.600
Total Head Start	
Passed Through State of Michigan - Aging and Adult Services Agency: <i>Aging Cluster</i>	
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053
<i>Total Aging Cluster</i>	
Title VII, Ch. 3 - Prgrms for Prev. of Elder Abuse, Neglect and Exploitation	93.041
Title VII, Ch. 2 - Long Term Care for Ombudsman Svcs for Older Indiv.	93.042
Title III, Part D - Disease Prevention and Health Promotion Services	93.043
Title IV and Title II - Discretionary Projects:	93.048
Passed Through MMAP, Inc.	
Passed Through State of Michigan - Aging and Adult Services Agency	
Total Title IV and Title II - Discretionary Projects	
Passed Through State of Michigan - Aging and Adult Services Agency:	
Alzheimer's Disease Demonstration Grants to States	93.051
National Family Caregiver Support Program, Title III, Part E	93.052
Passed Through MMAP, Inc.	
Medicare Enrollment Assistance Program	93.071
Passed Through MMAP, Inc.	
State Health Insurance Assistance Program	93.324
Total State Health Insurance Assistance Program	
Passed Through Michigan Foundations / Michigan IDA Partnership	
Temporary Assistance for Needy Families	93.558

PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
O5CH4329/47	\$ 7,819,053
O5CH8420/01	10,543,337
	<u>18,362,390</u>
2015-6	465,483
2015-6	821,647
2015-6	435,626
	<u>1,722,756</u>
2015-6	<u>7,511</u>
2015-6	<u>9,878</u>
2015-6	<u>27,292</u>
90MP0094/04	3,626
90SP0085/02	3,125
90MP0218-01-01	206
2015-1	3,225
	<u>10,182</u>
2015-1	<u>5,632</u>
2013-5	<u>146,026</u>
Not Available	<u>227</u>
90SA0027-01-02	22,116
90SA0027-02-00	16,432
90SO0008-01-00	5,539
	<u>44,087</u>
MIDAP 2011-2016	<u>360</u>

See independent auditor's report.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>U.S. Department of Health and Human Services (Continued)</u>	
Passed Through Michigan Department of Human Services:	
Community Services Block Grant	93.569
Total Community Services Block Grant	
Passed Through State of Michigan - Aging and Adult Services Agency:	
Empowering Older Adults through Education Programs	93.734
Total U.S. Department of Health and Human Services	
<u>U.S. Corporation for National and Community Service</u>	
<i>Foster Grandparent/Senior Companion Cluster</i>	
Foster Grandparent Program	94.011
Senior Companion Program	94.016
<i>Total Foster Grandparent/Senior Companion Cluster</i>	
Retired and Senior Volunteer Program	94.002
Total U.S. Corporation for National and Community Service	
TOTAL	

PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
CSBG-14-04002	423,363
CSBG-14-04022(D)	<u>23,900</u>
	<u>447,263</u>
2015-2	<u>45,336</u>
	<u>\$ 20,828,940</u>
13SFNMI002	\$ 235,498
13SCNMI003	<u>192,668</u>
	<u>428,166</u>
15SRNMI003	<u>2,721</u>
	<u>\$ 430,887</u>
	<u>\$ 24,898,834</u>

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Northeast Michigan Community Service Agency, Inc. and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – NONCASH ASSISTANCE

The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133. The grantee received no noncash assistance during the year ended September 30, 2015 that is not included on the schedule of expenditures of federal awards.

NOTE C – SUPPORTING DOCUMENTATION

The financial reports, including claims for advances and reimbursements, and amounts claimed or used for matching, are timely, complete, accurate, and contain information that is supported by the books and records from which the basic financial statements have been prepared.

NOTE D – INVENTORY

Inventory is based on USDA value for donated food commodities. Federal commodities received passed through the State of Michigan Department of Education agree to the amount recorded as revenue on the financial statements. Commodities expenditures on the Schedule of Expenditures of Federal Awards reconcile to the commodities received as follows:

Total food commodities received	
Commodity Supplemental Food Program (CSFP)	\$ 1,076,498
Temporary Emergency Food Assistance Program (TEFAP)	365,092
Plus CSFP inventory as of September 30, 2014	361,791
Less CSFP inventory as of September 30, 2015	(345,174)
Total food commodities distributed	<u>\$ 1,458,207</u>

All TEFAP commodities received have been distributed.

NOTE E – SPOILAGE OR PILFERAGE

There is no known spoilage or pilferage of USDA donated food commodities that have not been reported to the State of Michigan.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

SEPTEMBER 30, 2015

NOTE F – SUBRECIPIENTS

Of the federal expenditures presented in the schedule, NEMCSA provided federal awards to sub-recipients as follows:

<i>Program Title</i>	<i>Federal CFDA Number</i>	<i>Amount Provided to Subrecipients</i>
Title VII, Ch. 3 - Prgms for Prev. of Elder Abuse, Neglect and Exploitation	93.041	\$ 5,854
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	22,139
Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	378,552
Title III, Part C - Nutrition Services	93.045	659,171
Nation Family Caregiver Support Program	93.052	78,304
Nutrition Services Incentive Program	93.053	435,626
Head Start	93.600	1,413,368

**INDEPENDENT AUDITOR'S 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***

March 4, 2016

To the Board of Directors of
Northeast Michigan Community Service Agency, 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 Northeast Michigan Community Service Agency, Inc. (NEMCSA), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 4, 2016

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered NEMCSA's internal control over financial reporting (internal control) to determine the 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 NEMCSA's internal control. Accordingly, we do not express an opinion on the effectiveness of NEMCSA'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 NEMCSA'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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 NEMCSA'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.

Respectfully,

A handwritten signature in cursive script that reads "Echelbarger, Himebaugh, Tamm & Co., P.C.".

Echelbarger, Himebaugh, Tamm & Co., P.C.
Grand Rapids, MI

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

March 4, 2016

Board of Directors
Northeast Michigan Community Service Agency, Inc.

Report on Compliance for Each Major Federal Program

We have audited Northeast Michigan Community Service Agency, Inc.'s (NEMCSA) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of NEMCSA's major federal programs for the year ended September 30, 2015. NEMCSA'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 the requirements of laws, regulations, contracts, and grants applicable to its major federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of NEMCSA'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 NEMCSA'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 NEMCSA's compliance.

Opinion on Each Major Federal Program

In our opinion, NEMCSA 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, 2015.

Other Matters

Report on Internal Control Over Compliance


Management of NEMCSA 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 NEMCSA'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 our opinion on compliance for each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 NEMCSA'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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Respectfully,



Echelbarger, Himebaugh, Tamm & Co., P.C.
Grand Rapids, MI

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SEPTEMBER 30, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Northeast Michigan Community Service Agency, Inc.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditor's 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*.
3. No instances of noncompliance material to the financial statements of Northeast Michigan Community Service Agency, Inc. were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award programs as reported in the *Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance required by OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for Northeast Michigan Community Service Agency, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no findings relative to the major federal award programs for Northeast Michigan Community Service Agency, Inc.
7. The following is a listing of programs that were tested as major programs:
 - a). Head Start (93.600).
 - b). Child and Adult Care Food Program (10.558)
8. The threshold for distinguishing Types A and B programs was \$746,965.
9. Northeast Michigan Community Service Agency, Inc. was determined to be a low-risk audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Questioned Cost: None

Finding: None

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SEPTEMBER 30, 2015

D. STATUS OF PRIOR YEAR FINDINGS

There are no findings from prior years required to be reported.