

**Northeast Michigan Community  
Service Agency, Inc.**

Alpena, Michigan

Financial Statements and Supplementary Information  
Year Ended September 30, 2018

# Northeast Michigan Community Service Agency, Inc.

Financial Statements and Supplementary Information  
Year Ended September 30, 2018

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## **Independent Auditor's Report**

Board of Directors  
Northeast Michigan Community Service Agency, Inc.  
Alpena, Michigan

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Northeast Michigan Community Service Agency, Inc., which comprise the statement of financial position as of September 30, 2018, 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; 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 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, 2018, and the changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### Other Matters

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplemental financial data included on pages 17 to 53 are presented for purposes of additional analysis, and are 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 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. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the statement of financial position of Northeast Michigan Community Service Agency, Inc. as of September 30, 2017, and the related statements of activities and cash flows for the year then ended (none of which is presented herein), and we expressed an unmodified opinion on those financial statements. That audit was conducted for purposes of forming an opinion on the financial statements as a whole. The supplementary schedules on pages 49 to 52 is presented for purposes of additional analysis. 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 September 30, 2017, financial statements.

The information has been subjected to the auditing procedures applied in the audit of those 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 prior year expenses included on the supplementary schedules on page 49 to 52 is fairly presented, in all material respects, in relation to the financial statements from which it has been derived.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northeast Michigan Community Service Agency, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Michigan Community Service Agency, Inc.'s internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

March 18, 2019  
Madison, Wisconsin

# Northeast Michigan Community Service Agency, Inc.

## Statement of Financial Position September 30, 2018

<i>Assets</i>	
Current assets:	
Cash and cash equivalents	\$ 8,279,157
Grants receivable	2,967,583
Accounts receivable	461,337
Inventory	260,521
Prepaid expenses	37,237
<b>Total current assets</b>	<b>12,005,835</b>
Other assets:	
Certificates of deposit	305,501
<b>Total other assets</b>	<b>305,501</b>
Property and equipment, net	1,306,396
<b>TOTAL ASSETS</b>	<b>\$ 13,617,732</b>
<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 2,182,899
Accrued payroll and related expenses	1,435,710
Grant funds received in advance	75,557
<b>Total current liabilities</b>	<b>3,694,166</b>
Net assets:	
Unrestricted	
Designated	5,841,095
Undesignated	2,773,125
Investment in land, building and equipment	993,961
<b>Total unrestricted net assets</b>	<b>9,608,181</b>
Temporarily restricted	315,385
<b>Total net assets</b>	<b>9,923,566</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 13,617,732</b>

# Northeast Michigan Community Service Agency, Inc.

## Statement of Activities Year Ended September 30, 2018

	Unrestricted	Temporarily Restricted	Total
<b>Revenue:</b>			
Public support	\$ 49,361,811	\$ 86,316	\$ 49,448,127
Program income	1,324,199	0	1,324,199
Other	178,139	0	178,139
In-kind contributions	643,634	0	643,634
Net assets released from restriction through satisfaction of program restrictions	109,471	( 109,471)	0
<b>Total revenue</b>	<b>51,617,254</b>	<b>( 23,155)</b>	<b>51,594,099</b>
<b>Expenses:</b>			
<b>Program Services:</b>			
Early childhood programs	24,185,543	0	24,185,543
Community based care programs	13,156,928	0	13,156,928
Aging programs	4,853,353	0	4,853,353
Client service programs	4,486,596	0	4,486,596
Youth services programs	1,615,479	0	1,615,479
Volunteer programs	795,115	0	795,115
Community development programs	266,903	0	266,903
<b>Total program services</b>	<b>49,359,917</b>	<b>0</b>	<b>49,359,917</b>
Management and general	2,008,278	0	2,008,278
<b>Total expenses</b>	<b>51,368,195</b>	<b>0</b>	<b>51,368,195</b>
Change in net assets	249,059	( 23,155)	225,904
Net assets - Beginning of the year	9,359,122	338,540	9,697,662
<b>Net assets - End of the year</b>	<b>\$ 9,608,181</b>	<b>\$ 315,385</b>	<b>\$ 9,923,566</b>

# Northeast Michigan Community Service Agency, Inc.

## Statement of Functional Expenses

Year Ended September 30, 2018

	Early Childhood	Community Based Care	Aging	Client Service	Youth Services	Volunteer	Community Development	Program Services	Management & General	Total Expenses
<b>Expenses:</b>										
Salaries	\$ 11,600,397	\$ 1,647,697	\$ 359,476	\$ 721,468	\$ 1,036,609	\$ 251,598	\$ 151,691	\$ 15,768,936	\$ 1,042,651	\$ 16,811,587
Payroll taxes and fringe benefits	5,185,195	737,443	145,279	313,991	516,556	110,076	68,247	7,076,787	456,329	7,533,116
Occupancy	1,439,895	52,576	5,776	68,841	0	7,717	4,973	1,579,778	76,779	1,656,557
Travel and transportation:										
Out of area travel	17,370	361	( 116)	740	0	739	0	19,094	2,180	21,274
Travel and transportation	833,540	85,778	40,354	64,780	27,478	19,325	8,927	1,080,182	41,777	1,121,959
Travel and transportation (exempt)	0	0	0	0	0	115,867	0	115,867	0	115,867
Supplies	1,599,595	24,796	5,637	53,761	23,153	9,467	2,764	1,719,173	30,750	1,749,923
Equipment:										
Repairs and maintenance	34,001	988	210	3,400	880	152	41	39,672	553	40,225
Purchases funding source (exempt)	58,863	0	0	27,193	0	0	0	86,056	( 86,316)	( 260)
Audit and legal services	0	0	0	0			0	0	91,250	91,250
Contractual:										
Subawards and flowthroughs (exempt)	1,656,259	0	1,946,441	0	0	0	0	3,602,700	0	3,602,700
Subawards and contracts	429,761	59,975	2,188,738	26,462	0	0	3,549	2,708,485	0	2,708,485
Trainings and meetings	192,056	6,992	6,960	5,754	4,293	604	3,735	220,394	18,477	238,871
Participant costs (exempt)	0	0	0	0	0	271,585	0	271,585	0	271,585
Client services	20,643	10,502,533	126,943	1,798,134	0	350	21,072	12,469,675	0	12,469,675
Client services (exempt)	0	0	0	0	0	0	0	0	0	0
Printing and publications	52,387	3,742	2,584	4,314	0	265	0	63,292	19,347	82,639
Communication	159,150	27,227	3,031	21,130	741	5,483	623	217,385	11,361	228,746
Insurance	63,760	3,699	880	5,586	1,980	393	230	76,528	23,072	99,600
Advertising	0	0	0	0	0	0	0	0	863	863
Dues and memberships	14,191	135	9,377	312	0	465	450	24,930	5,508	30,438
Other	193,846	2,986	2,852	64,318	3,789	1,029	601	269,421	47,716	317,137
Other (exempt)	0	0	8,931	0	0	0	0	8,931	8,015	16,946
Depreciation	0	0	0	0	0	0	0	0	217,966	217,966
Food commodities distributed (exempt)	0	0	0	1,306,412	0	0	0	1,306,412	0	1,306,412
Match expense:										
Match - Indirect exempt (GAAP)	37,498	0	0	0	0	0	0	37,498	0	37,498
Match (GAAP)	597,136	0	0	0	0	0	0	597,136	0	597,136
<b>Total expenses</b>	<b>\$ 24,185,543</b>	<b>\$ 13,156,928</b>	<b>\$ 4,853,353</b>	<b>\$ 4,486,596</b>	<b>\$ 1,615,479</b>	<b>\$ 795,115</b>	<b>\$ 266,903</b>	<b>\$ 49,359,917</b>	<b>\$ 2,008,278</b>	<b>\$ 51,368,195</b>

# Northeast Michigan Community Service Agency, Inc.

## Statement of Cash Flows

Year Ended September 30, 2018

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Increase (decrease) in cash and cash equivalents:

Cash flows from operating activities:

Change in net assets \$ 225,904

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Adjustments to reconcile change in net assets to  
net cash provided by operating activities:

Depreciation 217,966

Changes in operating assets and liabilities:

Grants receivable ( 201,478)

Accounts receivable ( 3,662)

Prepaid expenses ( 13,552)

Inventory 28,409

Accounts payable ( 3,618)

Accrued payroll and related expenses 46,823

Grant funds received in advance ( 150,566)

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Net cash provided by operating activities 146,226

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Cash flows from investing activities:

Purchase of investments ( 92,451)

Purchase of property and equipment ( 147,613)

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Net cash used in investing activities ( 240,064)

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Change in cash and cash equivalents ( 93,838)

Cash and cash equivalents - Beginning of the year 8,372,995

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Cash and cash equivalents - End of the year \$ 8,279,157

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# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Nature of Operations

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 residents of 11 counties of northeastern Michigan, which remains its 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 expectant families and/or 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 old's 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 Farwell, Michigan. Approximately 47% of NEMCSA's revenue and support is derived from Early Childhood Programs.

**Community Based Care Programs** - Provide long term care services and support to older adults and persons with disabilities aged 18 and older who are eligible for Medicaid-covered nursing facility level of care. Services are to assist them in remaining in the community setting of their choice. Services are designed to locate, mobilize and manage a variety of home care and other services needed as an alternative of nursing home placement. Approximately 26% 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; assist Medicaid recipients in making educated decisions choosing a managed health plan; provide rental and utility assistance to persons faced with 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 upgrades to homes in an effort to reduce energy costs incurred by households; provide nutritious food items and nutrition education to individuals most vulnerable to malnutrition. Approximately 9% 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 funding sources. It is always considered reasonably possible that projects, grants or contributions could 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

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Basis of Presentation**

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

#### **Classification of Net Assets**

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

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of contribution.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of NEMCSA and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by NEMCSA. Generally, the donors of these assets permit an organization to use all or part of the income earned on any related investments for general or specific purposes. Currently, NEMCSA does not have any permanently restricted net assets.

#### **Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Revenue Recognition**

Contributions are recognized when the donor makes a promise to give to NEMCSA that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contribution is recognized. All other donor-restricted contributions received are recorded as temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Program income represents amounts contributed by program beneficiaries. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance. The revenue is recognized when earned.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition (Continued)**

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

##### **A. Grant Awards That Are Contributions**

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as grant funds received in advance.

##### **B. Grant Awards That Are Exchange Transactions**

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

#### **Cash and Cash Equivalents**

NEMCSA considers all unrestricted highly liquid investments and certificates of deposit with an initial maturity of three months or less to be cash equivalents.

#### **Certificates of Deposit**

Certificates of deposit have penalties for early withdrawal. They are stated at cost.

#### **Inventory/Food Commodities Distributed**

Inventory primarily consists of food commodities for distribution to low-income households and is stated at the values provided by the State of Michigan, Department of Education. Food commodities distributed represents the value of food received from the State of Michigan and distributed to low-income households. Commodity inventory is charged to expense when the commodities are distributed.

#### **Accounts Receivable**

Accounts receivable consist primarily of amounts billed under performance contracts. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. NEMCSA considers these receivables to be collectible and; therefore, no allowance for doubtful accounts has been recorded.

#### **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 earmarked for ongoing grants and contract programs were \$5,841,095 as of September 30, 2018.

# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Property and Equipment**

Property, equipment, and leasehold improvements are capitalized at cost or if donated, at the estimated fair value on the date of donation. Depreciation is provided for using the straight-line method over the estimated useful life of the asset. NEMCSA considers items with a cost greater than \$5,000 and a useful life greater than one year to be property and equipment. Leasehold improvements are amortized by the straight-line method over the initial term of the lease or useful life, whichever is shorter. Amortization expense is included with depreciation expense.

Property and equipment purchased with grant funds are owned by NEMCSA while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The property and equipment purchased with grant funds is normally restricted for use in specific programs operated by NEMCSA.

#### **In-Kind Contributions**

Generally accepted accounting principles requires that only contributions that create or enhance non-financial assets, or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, be recorded. In-kind contributions for professional services are recorded in the statement of activities as revenue and expenses in the period they are received. During the year ended September 30, 2018, NEMCSA received \$643,634 of such contributions, primarily for its Head Start and Early Head Start programs. In addition, NEMCSA received contributions of nonprofessional volunteer services of \$5,518,313, primarily for its Early Childhood, Aging, and Volunteer programs. The nonprofessional volunteer services are not reported in the statement of activities as they do not meet the criteria to be recorded under accounting principles generally accepted in the United States.

#### **Matching Funds**

Various programs 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. These financial statements include only externally generated matching funds.

#### **Income Taxes**

NEMCSA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. 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.

NEMCSA required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the consolidated financial statements. NEMCSA has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Cost Allocation

Direct expenses are charged to each program based on the direct costs incurred. Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, which cannot be readily identified with a final cost objective.

#### Subsequent Events

Subsequent events have been evaluated through March 18, 2019, which is the date the financial statements were available to be issued.

### Note 2: Concentration of Credit Risk

NEMCSA maintains its cash balances at several financial institutions and credit unions in overnight deposits, demand deposits and certificates of deposits. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Association (NCUA) up to \$250,000. The certificates of deposit are held at a credit union and a bank. The respective balance in each of the certificates of deposit is less than the \$250,000 NCUA and FDIC amount. NEMCSA has not experienced any losses with these cash accounts. Management believes NEMCSA is not exposed to any significant credit risk on its cash.

### Note 3: 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, 2018 consists of the value of undistributed CSFP commodities. All commodities issued through TEFAP are distributed immediately when received.

### Note 4: Grants Receivable

Grants receivable at September 30, 2018, consist of amounts due from U.S. Department of Health and Human Services, Michigan Department of Human Services, Michigan State Housing Development Authority and other various funding sources as follows by Agency program service areas:

Early Childhood Programs	\$ 1,842,414
Aging Services Programs	426,229
Client Services Programs	314,788
Community Based Care Programs	189,652
Youth Services Programs	73,452
Volunteer Programs	67,601
Community Development Programs	53,447

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Total	\$ 2,967,583
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# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### Note 5: Property and Equipment

A summary of property and equipment at September 30, 2018, is as follows:

Land and land improvements	\$ 144,136
Buildings	368,739
Leasehold improvements	1,531,300
Vehicles and equipment	1,747,339
Subtotals	3,791,514
Accumulated depreciation	(2,485,118)
<u>Property and equipment, net</u>	<u>\$ 1,306,396</u>

### Note 6: Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

Youth and Family Services	\$ 2,950
Grant-funded equipment	312,435
<u>Total</u>	<u>\$ 315,385</u>

The above net assets have a specific purpose or time restriction. When the restrictions are met, net assets are released from restriction and reported as unrestricted net assets.

### Note 7: Grant Awards

At September 30, 2018, NEMCSA had received commitments for future funding under various grant awards of approximately \$11.2 million. These commitments are not recognized in the accompanying financial statements as receivables and revenue as they are conditional awards.

### Note 8: Employee Retirement Plan

NEMCSA has a defined contribution pension plan (the 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 have attained twenty-one years of age. 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 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 contribution to the Plan for the year ended September 30, 2018 was \$1,182,437.

# Northeast Michigan Community Service Agency, Inc.

## Notes to Financial Statements

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### Note 9: Operating Lease Agreements

NEMCSA leases a postage machine and virtually all of its office space under non-cancellable operating leases expiring at various dates through September 2022. The office space leases generally contain renewal options for periods ranging from one to ten years. Lease expense for the year ended September 30, 2018, was \$1,487,841.

Future minimum lease payments under operating leases as of September 30, 2018 are as follows:

2019	\$	942,602
2020		220,954
2021		56,556
2022		12,307
<hr/>		
Total	\$	1,232,419

### Note 10: 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). These expenditures are charged directly, after the fact, to programs based upon square footage, consumption of supplies and number of copies made, etc., with reimbursement to the indirect cost pool and CDA. The following are 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:

	<u>Program Services</u>	<u>Supporting Services</u>
Copy and supplies	\$ 9,957	\$ 7,099
Occupancy	58,380	0
<hr/>		
Total	\$ 68,337	\$ 7,099

Additionally, NEMCSA has \$6,161,947 of in-kind match contributions which are excluded from the modified total direct cost base when determining computed the indirect cost rate for the fiscal year ended September 30, 2018.

# **Supplementary Information**

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**Northeast Michigan Community Service Agency, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2018**

CFDA Number	Grant Number	Program Name	Grantor Agency	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>				
<i>Food Distribution Program Cluster</i>				
10.565	04-000-1021	Commodity Supplement Food Program	State of Michigan - Department of Education	\$ 314,285
	04-000-1021	Commodity Supplemental Food Distribution	State of Michigan - Department of Education	966,673
<b>Total Federal Expenditures CFDA # 10.565</b>				<u>1,280,958</u>
10.568	04-000-1021	Emergency Food Assistance Program	State of Michigan - Department of Education	134,362
10.569	04-000-1021	Emergency Food Asst. Prgm - Food Commodities	State of Michigan - Department of Education	339,739
<b>Total Federal Expenditures CFDA # 10.568 and CFDA # 10.569</b>				<u>474,101</u>
<b>Total Food Distribution Program Cluster (10.565, 10.568 and 10.569)</b>				<u>1,755,059</u>
10.558	040000001	Child and Adult Care Food Program - Meal Reimbursement	State of Michigan - Department of Education	1,105,702
	040000001	Child Care Cash in lieu of Commodities	State of Michigan - Department of Education	47,572
<b>Total Federal Expenditures CFDA # 10.558</b>				<u>1,153,274</u>
<b>Total Department of Agriculture</b>				<u><u>2,908,333</u></u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
14.235	N/A	Supportive Housing Program	Michigan Coalition Against Homelessness	2,946
	E20180205-00/E20181665-00	Supportive Housing Program	State of Michigan - Department of Health & Human Services	304,097
	E20180205-00/E20181660-00	Supportive Housing Program	State of Michigan - Department of Health & Human Services	177,318
<b>Total Federal Expenditures CFDA # 14.235</b>				<u>484,361</u>
14.267	N/A	Continuum of Care Program	Michigan Coalition Against Homelessness	6,556
<b>Total Department of Housing and Urban Development</b>				<u><u>490,917</u></u>
<b>DEPARTMENT OF LABOR</b>				
17.235	20170664;20170935;20171110 20180431;E20182850	Senior Community Service Employment Program Senior Community Service Employment Program	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	36,307 13,459
<b>Total Federal Expenditures CFDA # 17.235</b>				<u>49,766</u>
<b>Total Department of Labor</b>				<u><u>49,766</u></u>
<b>DEPARTMENT OF ENERGY</b>				
81.042	WAP-16-04022 (DOE) WAP-16-04022 (DOE)	Weatherization Assistance for Low Income Persons Weatherization Assistance for Low Income Persons	State of Michigan - Department of Health & Human Services State of Michigan - Department of Health & Human Services	572,189 119,923
<b>Total Department of Energy; Total Federal Expenditures CFDA #81.042</b>				<u><u>692,112</u></u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
93.600	05CH8420-03	Head Start	U.S. Department of Health and Human Services	7,758,610
	05CH8420-04	Head Start	U.S. Department of Health and Human Services	12,186,804
<b>Total Federal Expenditures CFDA # 93.600</b>				<u>19,945,414</u>
(Includes subcontractor expenses of \$ 1,655,931)				

**Northeast Michigan Community Service Agency, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2018**

CFDA Number	Grant Number	Program Name	Grantor Agency	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<b>Aging Cluster</b>				
93.044	20180431;E20182850	Title III, Part B-Grants for Supportive Services & Senior Centers	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	50,256
	20180431;E20182850	Title III, Part B-Grants for Supportive Services & Senior Centers	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	419,769
<b>Total Federal Expenditures CFDA # 93.044</b>				<u>470,025</u>
<b>(Includes subcontractor expenses of \$ 388,095 )</b>				
93.045	20180431;E20182850	Title III, Part C - Nutrition Services	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	95,485
	20180431;E20182850	Title III, Part C - Nutrition Services	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	832,455
<b>Total Federal Expenditures CFDA # 93.045</b>				<u>927,940</u>
<b>(Includes subcontractor expenses of \$ 718,105)</b>				
93.053	20180431;E20182850	Nutrition Services Incentive Program	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	454,905
<b>Total Aging Cluster</b>				<u>1,852,870</u>
<b>(Includes subcontractor expenses of \$ 454,905)</b>				
93.041	20180431;E20182850	Title VII, Ch. 3-Prgms for Prev. of Elder Abuse, Neglect & Exploitation	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	8,652
<b>Total Federal Expenditures CFDA # 93.041</b>				<u>8,652</u>
<b>(Includes subcontractor expenses of \$ 4,556)</b>				
93.042	20180431;E20182850	Title VII, Ch. 2 - Long Term Care for Ombudsman Svcs for Older Ind.	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	27,962
93.043	20180431;E20182850	Title III, Part D - Disease Prevention & Health Promotion Services	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	33,256
<b>Total Federal Expenditures CFDA # 93.042 &amp; 93.043</b>				<u>61,218</u>
<b>(Includes subcontractor expenses of \$ 24,636)</b>				
93.048	90MP0218-03-02	Special Programs for Aging_ Title IV and Title II - Discretionary Proj.	MMAP, Inc.	7,927
	90MPPG0039	Special Programs for Aging_ Title IV and Title II - Discretionary Proj.	MMAP, Inc.	2,452
<b>Total Federal Expenditures CFDA # 93.048</b>				<u>10,379</u>
93.051	20170664;20170935;20171110	Alzheimer's Disease Demonstration Grants to States	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	4,875
	20180431;E20182850	Alzheimer's Disease Demonstration Grants to States	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	1,525
<b>Total Federal Expenditures CFDA # 93.051</b>				<u>6,400</u>
93.052	20180431;E20182850	National Family Caregiver Support , Title III, Part E	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	158,545
	20180431;E20182850	National Family Caregiver Support , Title III, Part E	State of Michigan - Dept. of Health & Human Services - Aging and Adult Services Agency	21,777
<b>Total Federal Expenditures CFDA # 93.052</b>				<u>180,322</u>
<b>(Includes subcontractor expenses of \$ 76,512)</b>				
93.071	N/A	Medicare Enrollment Assistance Program	MMAP, Inc.	3,400
93.324	90SAPG0010-01-00	State Health Insurance Assistance Program	MMAP, Inc.	13,134
	90SAPG0010-02-00	State Health Insurance Assistance Program	MMAP, Inc.	21,471
<b>Total Federal Expenditures CFDA # 93.324</b>				<u>34,605</u>
<b>TANF Cluster</b>				
93.558	CSBG-14-04022	Temporary Assistance for Needy Families	State of Michigan - Department of Health & Human Services	525,000
<b>Total Federal Expenditures CFDA # 93.558; TANF Cluster</b>				<u>525,000</u>
93.568	WAP 16-04022 (LIHEAP)	Low-Income Home Energy Assistance	State of Michigan - Department of Health & Human Services	276,250
	LCA 16-04022	Low-Income Home Energy Assistance	State of Michigan - Department of Health & Human Services	272,818
	MCA MEAP 2017-2018	Low-Income Home Energy Assistance	Michigan Community Action	56,688
	MCA MEAP LIHEAP 2017-2018	Low-Income Home Energy Assistance	Michigan Community Action	135,240
<b>Total Federal Expenditures CFDA# 93.568</b>				<u>740,996</u>

**Northeast Michigan Community Service Agency, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2018**

CFDA Number	Grant Number	Program Name	Grantor Agency	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
93.569	CSBGD-14-04022	Community Services Block Grant	State of Michigan - Department of Health & Human Services	42,000
	CSBG-14-04022 (10/17 - 01/18)	Community Services Block Grant	State of Michigan - Department of Health & Human Services	178,169
	CSBG-14-04023 (01/18 - 09/18)	Community Services Block Grant	State of Michigan - Department of Health & Human Services	385,320
			<b>Total Federal Expenditures CFDA # 93.569</b>	<u>605,489</u>
			<b>Total Department of Health and Human Services</b>	<u><u>23,974,745</u></u>
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICE</b>				
<i>Foster Grandparent/Senior Companion Cluster</i>				
94.011	16SFNMI005 # 2	Foster Grandparent Program	Corporation for National & Community Service	212,220
	16SFNMI005 # 3	Foster Grandparent Program	Corporation for National & Community Service	43,145
			<b>Total Federal Expenditures CFDA # 94.011</b>	<u>255,365</u>
94.016	16SCNMI003 # 2	Senior Companion Program	Corporation for National & Community Service	168,474
	16SCNMI003 # 3	Senior Companion Program	Corporation for National & Community Service	25,190
			<b>Total Federal Expenditures CFDA # 94.016</b>	<u>193,664</u>
			<b>Total Foster Grandparent/Senior Companion Cluster</b>	<u>449,029</u>
94.002	15SRNMI003 # 3	Retired and Senior Volunteer Program	Corporation for National & Community Service	27,161
	18SRNMI004 # 1	Retired and Senior Volunteer Program	Corporation for National & Community Service	11,382
	17SRNMI010 # 1	Retired and Senior Volunteer Program	Corporation for National & Community Service	99,586
	17SRNMI010 # 2	Retired and Senior Volunteer Program	Corporation for National & Community Service	42,665
			<b>Total Federal Expenditures CFDA # 94.002</b>	<u>180,794</u>
			<b>Total Corporation for National &amp; Community Service</b>	<u><u>629,823</u></u>
			<b>TOTAL FEDERAL EXPENDITURES</b>	<u><u>\$ 28,745,696</u></u>

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
EARLY CHILDHOOD PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	Head Start 30318	Head Start 30319	Early Head Start 31918	Early Head Start 31919	CACFP 32218
	1	2	3	4	5
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$6,662,598	\$10,211,931	\$1,096,012	\$1,974,873	\$1,153,274
State grants and contracts	0	0	0	0	0
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	7,959	7,390	0	1,000	0
Match - internal grants	521,437	1,004,137	0	0	0
Match - external source	1,136,223	1,541,456	274,034	492,719	0
<b>Total public support</b>	<u>8,328,217</u>	<u>12,764,914</u>	<u>1,370,046</u>	<u>2,468,592</u>	<u>1,153,274</u>
<b>Other revenues:</b>					
Program income	900	329	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>900</u>	<u>329</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>8,329,117</u>	<u>12,765,243</u>	<u>1,370,046</u>	<u>2,468,592</u>	<u>1,153,274</u>
<b>Expenses:</b>					
Salaries	3,152,573	4,746,175	540,730	1,052,932	72,195
Payroll taxes and fringe benefits	1,456,150	2,047,041	269,642	448,676	29,582
Occupancy	380,310	689,681	60,142	132,523	0
Travel and transportation:					
Out of area travel	5,573	2,679	2,813	6,305	0
Travel and transportation	243,699	383,671	55,280	106,049	0
Travel and transportation (exempt)	0	0	0	0	0
Supplies	176,873	301,926	44,921	33,837	1,007,140
Equipment:					
Repairs and maintenance	3,665	16,689	3,502	10,144	0
Purchases funding source (exempt)	0	8,698	29,000	21,165	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	585,114	1,071,145	0	0	0
Subawards and contracts	161,006	159,660	0	0	0
Trainings and meetings	43,768	110,490	9,238	21,945	0
Participant costs	0	0	0	0	0
Client services	5,470	14,720	144	309	0
Printing and publications	13,277	34,738	1,652	2,361	0
Communication	41,013	81,975	11,231	22,781	0
Insurance	16,270	38,730	1,783	4,164	0
Dues and memberships	170	12,212	0	1,809	0
Other	62,471	95,861	14,354	16,142	0
Other (exempt)	31,135	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	646,917	1,286,291	0	0	0
Match - indirect exempt (GAAP)	20,641	0	0	0	0
Match (Non-GAAP)	723,112	938,803	273,951	493,085	0
Match (GAAP)	288,935	307,885	83	233	0
Indirect	270,973	399,317	51,579	94,132	44,357
<b>Total expenses</b>	<u>8,329,117</u>	<u>12,748,386</u>	<u>1,370,046</u>	<u>2,468,592</u>	<u>1,153,274</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$16,857</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
EARLY CHILDHOOD PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	Total GSRP Group 10.01.17 - 09.30.18 6	Total before Eliminations	Eliminations	Total
<b>Public support and other revenues:</b>				
<b>Public support:</b>				
Federal grants and contracts	\$0	\$21,098,687	\$0	\$21,098,687
State grants and contracts	3,200,540	3,200,540	0	3,200,540
Agency contribution	0	0	0	0
Prior year's unearned revenue	183,652	183,652	0	183,652
Funds deobligated	(24,623)	(24,623)	0	(24,623)
Food commodities	0	0	0	0
Contribution income (cash match)	0	16,349	(16,349)	0
Match - internal grants	0	1,525,574	(1,525,574)	0
Match - external source	0	3,444,432	(2,809,798)	634,634
<b>Total public support</b>	<u>3,359,569</u>	<u>29,444,611</u>	<u>(4,351,721)</u>	<u>25,092,890</u>
<b>Other revenues:</b>				
Program income	833	2,062	0	2,062
Other	130,728	130,728	0	130,728
<b>Total other revenues</b>	<u>131,561</u>	<u>132,790</u>	<u>0</u>	<u>132,790</u>
<b>Total public support and other revenues</b>	<u>3,491,130</u>	<u>29,577,401</u>	<u>(4,351,721)</u>	<u>25,225,680</u>
<b>Expenses:</b>				
Salaries	2,035,791	11,600,397	0	11,600,397
Payroll taxes and fringe benefits	934,103	5,185,195	0	5,185,195
Occupancy	179,380	1,442,036	(2,141)	1,439,895
Travel and transportation:				
Out of area travel	0	17,370	0	17,370
Travel and transportation	44,840	833,540	0	833,540
Travel and transportation (exempt)	0	0	0	0
Supplies	35,511	1,600,208	(614)	1,599,595
Equipment:				
Repairs and maintenance	0	34,001	0	34,001
Purchases funding source (exempt)	0	58,863	0	58,863
Audit and legal services	0	0	0	0
Contractual:				
Subawards and flowthroughs (exempt)	0	1,656,259	0	1,656,259
Subawards and contracts	109,094	429,761	0	429,761
Trainings and meetings	6,616	192,056	0	192,056
Participant costs	0	0	0	0
Client services	0	20,643	0	20,643
Printing and publications	1,536	53,564	(1,177)	52,387
Communication	2,150	159,150	0	159,150
Insurance	2,814	63,760	0	63,760
Dues and memberships	0	14,191	0	14,191
Other	5,019	193,846	0	193,846
Other (exempt)	0	31,135	(31,135)	0
Food commodities distributed (exempt)	0	0	0	0
Match expense:				
Match - indirect exempt (Non-GAAP)	0	1,933,208	(1,933,208)	0
Match - indirect exempt (GAAP)	0	20,641	0	20,641
Match (Non-GAAP)	0	2,428,952	(2,428,952)	0
Match (GAAP)	0	597,136	0	597,136
Indirect	134,275	994,632	(994,632)	0
<b>Total expenses</b>	<u>3,491,130</u>	<u>29,560,544</u>	<u>(5,391,859)</u>	<u>24,168,685</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$16,857</u>	<u>\$1,040,138</u>	<u>\$1,056,995</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
COMMUNITY BASED CARE PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	Care Management 31618 <u>7</u>	HCBS Waiver 34018 <u>8</u>	UCP Mich Assistive Tech 34118 <u>9</u>	Total before Eliminations	Eliminations	Total
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$0	\$13,547,167	\$0	\$13,547,167	\$0	\$13,547,167
State grants and contracts	431,825	0	400	432,225	0	432,225
Agency contribution	0	4,800	0	4,800	(4,800)	(0)
Funds deobligated	0	(318,531)	0	(318,531)	0	(318,531)
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	755	0	0	755	0	755
Match - internal grants	0	0	0	0	0	0
Match - external source	47,226	0	0	47,226	(47,226)	0
<b>Total public support</b>	<u>479,806</u>	<u>13,233,437</u>	<u>400</u>	<u>13,713,643</u>	<u>(52,026)</u>	<u>13,661,616</u>
<b>Other revenues:</b>						
Program income	0	221	0	221	0	221
Other	0	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>221</u>	<u>0</u>	<u>221</u>	<u>0</u>	<u>221</u>
<b>Total public support and other revenues</b>	<u>479,806</u>	<u>13,233,657</u>	<u>400</u>	<u>13,713,863</u>	<u>(52,026)</u>	<u>13,661,837</u>
<b>Expenses:</b>						
Salaries	291,721	1,355,709	267	1,647,697	0	1,647,697
Payroll taxes and fringe benefits	131,138	606,188	117	737,443	0	737,443
Occupancy	12,169	66,145	0	78,314	(25,738)	52,576
Travel and transportation:						
Out of area travel	43	318	0	361	0	361
Travel and transportation	11,518	74,259	0	85,778	0	85,778
Travel and transportation (exempt)	0	0	0	0	0	0
Supplies	4,678	20,530	0	25,207	(411)	24,796
Equipment:						
Repairs and maintenance	329	659	0	988	0	988
Purchases funding source (exempt)	0	0	0	0	0	0
Audit and legal services	0	0	0	0	0	0
Contractual:						
Subawards and flowthroughs (exempt)	0	0	0	0	0	0
Subawards and contracts	2,880	57,095	0	59,975	0	59,975
Trainings and meetings	644	6,348	0	6,992	0	6,992
Participant costs	0	0	0	0	0	0
Client services	0	10,502,533	0	10,502,533	0	10,502,533
Printing and publications	1,318	5,755	0	7,073	(3,331)	3,742
Communication	2,504	24,723	0	27,227	0	27,227
Insurance	1,829	1,870	0	3,699	0	3,699
Dues and memberships	0	135	0	135	0	135
Other	581	2,405	0	2,986	0	2,986
Other (exempt)	0	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - indirect exempt (Non-GAAP)	0	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0	0
Match (GAAP)	0	0	0	0	0	0
Indirect	18,454	508,987	15	527,456	(527,456)	0
<b>Total expenses</b>	<u>479,806</u>	<u>13,233,657</u>	<u>400</u>	<u>13,713,863</u>	<u>(556,936)</u>	<u>13,156,928</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$504,909</u>	<u>\$504,909</u>

Due to rounding, minor differences may appear in various cost categories.  
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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
AGING PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	Title III Administration 30918	IIIB Svcs 31018	IIIC Nutrition 31218	T-V Senior Employment 31318	T-V Senior Employment 31319	State Alt. Care 31518
	10	11	12	13	14	15
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$167,518	\$419,769	\$1,287,360	\$36,307	\$13,459	\$0
State grants and contracts	28,666	0	511,890	0	0	118,045
Agency contribution	0	0	0	0	0	0
Funds deobligated	0	0	0	0	0	0
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0
Match - internal grants	0	0	0	0	0	0
Match - external source	27,174	46,642	149,374	4,049	1,476	13,117
<b>Total public support</b>	<b>223,358</b>	<b>466,411</b>	<b>1,948,624</b>	<b>40,356</b>	<b>14,935</b>	<b>131,162</b>
<b>Other revenues:</b>						
Program income	0	79,754	932,171	0	0	27,853
Other	0	0	0	0	0	0
<b>Total other revenues</b>	<b>0</b>	<b>79,754</b>	<b>932,171</b>	<b>0</b>	<b>0</b>	<b>27,853</b>
<b>Total public support and other revenues</b>	<b>223,358</b>	<b>546,165</b>	<b>2,880,795</b>	<b>40,356</b>	<b>14,935</b>	<b>159,015</b>
<b>Expenses:</b>						
Salaries	82,717	17,764	65,014	30,011	11,337	0
Payroll taxes and fringe benefits	37,693	8,006	29,525	3,876	1,459	0
Occupancy	6,810	0	1,566	0	0	0
Travel and transportation:						
Out of area travel	43	0	0	0	0	0
Travel and transportation	10,432	4,686	2,183	334	51	0
Travel and transportation (exempt)	0	0	0	0	0	0
Supplies	1,624	0	57	0	0	0
Equipment:						
Repairs and maintenance	83	0	51	0	0	0
Purchases funding source (exempt)	0	0	0	0	0	0
Contractual						
Subawards and flowthroughs (exempt)	0	160,645	1,458,061	0	0	27,853
Contractual & subawards	0	307,204	1,124,606	0	0	118,045
Trainings and meetings	440	0	0	23	0	0
Participant costs	0	0	0	0	0	0
Client services	0	0	0	0	0	0
Printing and publications	1,462	0	252	0	0	0
Communication	2,187	0	103	63	0	0
Insurance	290	0	149	264	0	0
Dues and memberships	8,347	0	0	0	0	0
Other	2,279	0	41	184	37	0
Other (exempt)	0	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - Indirect exempt (Non-GAAP)	0	33,845	127,588	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	27,174	12,797	21,786	4,049	1,476	13,117
Match (GAAP)	0	0	0	0	0	0
Indirect	41,778	1,218	49,813	1,552	574	0
<b>Total expenses</b>	<b>223,358</b>	<b>546,165</b>	<b>2,880,795</b>	<b>40,356</b>	<b>14,935</b>	<b>159,015</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
AGING PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	Nursing Home Ombud. 31718 16	Best Practices Ombudsman 31799 17	MIPPA 31818 18	State Respite Care 33318 19	State Merit Award 33618 20	State Care- giver Support 33689 21
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$27,962	\$0	\$3,400	\$0	\$0	\$0
State grants and contracts	36,376	0	0	75,436	137,712	16,991
Agency contribution	0	0	0	0	0	0
Funds deobligated	0	21	0	0	0	0
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0
Match - internal grants	0	0	0	0	0	0
Match - external source	4,043	0	0	0	0	1,888
<b>Total public support</b>	<b>68,381</b>	<b>21</b>	<b>3,400</b>	<b>75,436</b>	<b>137,712</b>	<b>18,879</b>
<b>Other revenues:</b>						
Program income	0	0	0	15,238	58,926	2,087
Other	0	0	0	0	0	0
<b>Total other revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,238</b>	<b>58,926</b>	<b>2,087</b>
<b>Total public support and other revenues</b>	<b>68,381</b>	<b>21</b>	<b>3,400</b>	<b>90,674</b>	<b>196,638</b>	<b>20,966</b>
<b>Expenses:</b>						
Salaries	29,908	0	1,670	0	4,500	603
Payroll taxes and fringe benefits	13,802	0	758	0	2,040	262
Occupancy	1,566	0	0	0	0	0
Travel and transportation:						
Out of area travel	0	0	115	0	0	0
Travel and transportation	7,352	0	36	0	558	11
Travel and transportation (exempt)	0	0	0	0	0	0
Supplies	53	0	52	0	0	0
Equipment:						
Repairs and maintenance	25	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	0	0
Contractual						
Subawards and flowthroughs (exempt)	0	0	0	15,238	58,926	2,087
Contractual & subawards	0	0	0	75,436	71,756	14,296
Trainings and meetings	0	0	476	0	0	0
Participant costs	0	0	0	0	0	0
Client services	0	0	0	0	53,561	1,166
Printing and publications	119	5	0	0	0	0
Communication	170	15	0	0	0	0
Insurance	83	0	0	0	0	0
Dues and memberships	0	0	0	0	0	0
Other	41	0	0	0	0	0
Other (exempt)	8,931	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - Indirect exempt (Non-GAAP)	0	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	4,043	0	0	0	0	1,888
Match (GAAP)	0	0	0	0	0	0
Indirect	2,287	1	293	0	5,297	654
<b>Total expenses</b>	<b>68,381</b>	<b>21</b>	<b>3,400</b>	<b>90,674</b>	<b>196,638</b>	<b>20,966</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
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YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	NE R9 - Merit 33718	IIIE Nat'l Fmly Caregiver 33818	State Access Services 36018	State Aging Network Svcs 36418	State In-Home Svcs 36518	MMAP SHIP 36618
	22	23	24	25	26	27
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$0	\$158,545	\$0	\$0	\$0	\$13,134
State grants and contracts	85,305	0	29,964	46,085	428,076	0
Agency contribution	0	0	0	0	0	0
Funds deobligated	0	0	0	0	0	0
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0
Match - internal grants	0	8,438	3,330	0	0	0
Match - external source	0	9,404	0	5,122	47,565	0
<b>Total public support</b>	<b>85,305</b>	<b>176,387</b>	<b>33,294</b>	<b>51,207</b>	<b>475,641</b>	<b>13,134</b>
<b>Other revenues:</b>						
Program income	22,965	8,068	0	7,007	57,129	503
Other	0	0	0	0	0	0
<b>Total other revenues</b>	<b>22,965</b>	<b>8,068</b>	<b>0</b>	<b>7,007</b>	<b>57,129</b>	<b>503</b>
<b>Total public support and other revenues</b>	<b>108,270</b>	<b>184,455</b>	<b>33,294</b>	<b>58,214</b>	<b>532,770</b>	<b>13,637</b>
<b>Expenses:</b>						
Salaries	2,650	31,896	19,093	0	0	7,741
Payroll taxes and fringe benefits	1,201	11,557	8,672	0	0	3,380
Occupancy	0	2,488	0	0	0	435
Travel and transportation:						
Out of area travel	0	0	0	0	0	(663)
Travel and transportation	437	3,572	400	0	0	1,749
Travel and transportation (exempt)	0	0	0	0	0	0
Supplies	0	983	0	0	0	12
Equipment:						
Repairs and maintenance	0	44	0	0	0	7
Purchases funding source (exempt)	0	0	0	0	0	0
Contractual						
Subawards and flowthroughs (exempt)	22,965	6,043	0	7,007	187,451	0
Contractual & subawards	44,687	76,512	0	29,250	297,754	0
Trainings and meetings	0	3,167	0	0	0	355
Participant costs	0	0	0	0	0	0
Client services	33,050	22,332	0	16,835	0	0
Printing and publications	0	540	0	0	0	26
Communication	0	198	0	0	0	50
Insurance	0	93	0	0	0	0
Dues and memberships	0	530	0	0	0	0
Other	0	120	0	0	0	20
Other (exempt)	0	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - Indirect exempt (Non-GAAP)	0	8,438	3,330	0	45,319	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	0	9,404	0	5,122	2,246	0
Match (GAAP)	0	0	0	0	0	0
Indirect	3,281	6,537	1,800	0	0	524
<b>Total expenses</b>	<b>108,270</b>	<b>184,455</b>	<b>33,294</b>	<b>58,214</b>	<b>532,770</b>	<b>13,637</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
AGING PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	MMAP SHIP 36619 28	MMAP SMP Year 1 of 5 36651 29	MHEF - MMAP 36690 30	MMAP SMP Yr 3 of 3 36699 31	T-VII EAP 36718 32	IID Services 36818 33
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$21,471	\$2,452	\$0	\$7,927	\$8,652	\$33,256
State grants and contracts	0	0	4,224	0	0	0
Agency contribution	0	0	0	0	0	0
Funds deobligated	0	0	0	0	0	0
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0
Match - internal grants	0	0	0	0	0	0
Match - external source	0	0	0	0	0	3,698
<b>Total public support</b>	<u>21,471</u>	<u>2,452</u>	<u>4,224</u>	<u>7,927</u>	<u>8,652</u>	<u>36,954</u>
<b>Other revenues:</b>						
Program income	2,159	584	0	0	165	0
Other	0	0	0	0	0	0
<b>Total other revenues</b>	<u>2,159</u>	<u>584</u>	<u>0</u>	<u>0</u>	<u>165</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>23,630</u>	<u>3,036</u>	<u>4,224</u>	<u>7,927</u>	<u>8,817</u>	<u>36,954</u>
<b>Expenses:</b>						
Salaries	10,988	1,530	2,880	4,906	1,242	4,176
Payroll taxes and fringe benefits	4,894	694	1,309	2,224	446	1,708
Occupancy	1,381	0	0	0	0	0
Travel and transportation:						
Out of area travel	389	0	0	0	0	0
Travel and transportation	4,388	695	35	361	123	703
Travel and transportation (exempt)	0	0	0	0	0	0
Supplies	299	0	0	0	0	37
Equipment:						
Repairs and maintenance	0	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	0	0
Contractual						
Subawards and flowthroughs (exempt)	0	0	0	0	165	0
Contractual & subawards	0	0	0	0	4,556	24,636
Trainings and meetings	217	0	0	0	1,462	0
Participant costs	0	0	0	0	0	0
Client services	0	0	0	0	0	0
Printing and publications	73	0	0	0	425	69
Communication	93	0	0	0	65	6
Insurance	0	0	0	0	0	0
Dues and memberships	0	0	0	0	0	500
Other	0	0	0	130	0	0
Other (exempt)	0	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - Indirect exempt (Non-GAAP)	0	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0	3,698
Match (GAAP)	0	0	0	0	0	0
Indirect	909	117	0	305	333	1,421
<b>Total expenses</b>	<u>23,630</u>	<u>3,036</u>	<u>4,224</u>	<u>7,927</u>	<u>8,817</u>	<u>36,954</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
AGING PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

NEMCSA ID Numbers	Workshop Internal 369318 34	Dev Dementia Dexterity 3/3 36939 35	AASA Prevent Initiative 36990 36	Dev Dementia Dexterity 2/3 36999 37	Total before Eliminations	Eliminations	Total
<b>Public support and other revenues:</b>							
<b>Public support:</b>							
Federal grants and contracts	\$0	\$1,525	\$0	\$4,875	\$2,207,612	\$0	\$2,207,612
State grants and contracts	0	0	41,360	0	1,560,130	0	1,560,130
Agency contribution	0	0	0	0	0	0	0
Funds deobligated	3,739	0	0	0	3,760	0	3,760
Food commodities	0	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0	0
Match - internal grants	0	0	0	0	11,768	(11,768)	0
Match - external source	0	133	0	511	314,196	(314,196)	0
<b>Total public support</b>	<b>3,739</b>	<b>1,658</b>	<b>41,360</b>	<b>5,386</b>	<b>4,097,466</b>	<b>(325,964)</b>	<b>3,771,502</b>
<b>Other revenues:</b>							
Program income	0	0	0	0	1,214,608	0	1,214,608
Other	0	0	0	0	0	0	0
<b>Total other revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,214,608</b>	<b>0</b>	<b>1,214,608</b>
<b>Total public support and other revenues</b>	<b>3,739</b>	<b>1,658</b>	<b>41,360</b>	<b>5,386</b>	<b>5,312,074</b>	<b>(325,964)</b>	<b>4,986,110</b>
<b>Expenses:</b>							
Salaries	2,293	1,196	22,378	2,985	359,476	0	359,476
Payroll taxes and fringe benefits	1,022	394	9,031	1,326	145,279	0	145,279
Occupancy	176	0	994	0	15,416	(9,641)	5,776
Travel and transportation:							
Out of area travel	0	0	0	0	(116)	0	(116)
Travel and transportation	59	0	1,422	769	40,354	0	40,354
Travel and transportation (exempt)	0	0	0	0	0	0	0
Supplies	0	0	2,595	0	5,711	(75)	5,637
Equipment:							
Repairs and maintenance	0	0	0	0	210	0	210
Purchases funding source (exempt)	0	0	0	0	0	0	0
Contractual							
Subawards and flowthroughs (exempt)	0	0	0	0	1,946,441	0	1,946,441
Contractual & subawards	0	0	0	0	2,188,738	0	2,188,738
Trainings and meetings	0	0	821	0	6,960	0	6,960
Participant costs	0	0	0	0	0	0	0
Client services	0	0	0	0	126,943	0	126,943
Printing and publications	2	4	2,492	99	5,569	(2,985)	2,584
Communication	45	0	36	0	3,031	0	3,031
Insurance	0	0	0	0	880	0	880
Dues and memberships	0	0	0	0	9,377	0	9,377
Other	0	0	0	0	2,852	0	2,852
Other (exempt)	0	0	0	0	8,931	0	8,931
Food commodities distributed (exempt)	0	0	0	0	0	0	0
Match expense:							
Match - Indirect exempt (Non-GAAP)	0	0	0	0	218,520	(218,520)	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	106,800	(106,800)	0
Match (GAAP)	0	0	0	0	0	0	0
Indirect	144	64	1,591	207	120,699	(120,699)	0
<b>Total expenses</b>	<b>3,739</b>	<b>1,658</b>	<b>41,360</b>	<b>5,386</b>	<b>5,312,073</b>	<b>(458,720)</b>	<b>4,853,353</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$2</b>	<b>\$132,756</b>	<b>\$132,757</b>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
CLIENT SERVICE PROGRAMS  
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	LIHEAP 33518 38	Mich Enrolls and Maximus 33917 39	MCAAA/MPSC MEAP 34518 40	MCA/MEAP LIHEAP 34599 41	LCA Utility Assistance 34618 42
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$276,250	\$0	\$56,688	\$135,240	\$272,818
State grants and contracts	0	34,780	56,012	0	0
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	(14,827)	(179)	(77)	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>276,250</u>	<u>19,953</u>	<u>112,521</u>	<u>135,163</u>	<u>272,818</u>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>276,250</u>	<u>19,953</u>	<u>112,521</u>	<u>135,163</u>	<u>272,818</u>
<b>Expenses:</b>					
Salaries	51,954	9,900	8,475	2,906	13,036
Payroll taxes and fringe benefits	22,479	2,729	3,424	1,213	5,678
Occupancy	2,761	1,960	442	677	0
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	4,529	135	9	333	106
Travel and transportation (exempt)	0	0	0	0	0
Supplies	1,762	3,599	299	254	353
Equipment:					
Repairs and maintenance	0	0	29	13	31
Purchases funding source (exempt)	0	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	5,108	0	0	0	0
Trainings and meetings	675	0	0	0	0
Participant costs	0	0	0	0	0
Client services	174,549	0	94,650	124,200	240,998
Printing and publications	41	60	138	200	893
Communication	1,282	675	719	141	1,187
Insurance	486	106	0	0	0
Dues and memberships	0	0	0	0	0
Other	0	28	8	28	44
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	10,625	762	4,328	5,199	10,493
<b>Total expenses</b>	<u>276,250</u>	<u>19,953</u>	<u>112,521</u>	<u>135,163</u>	<u>272,818</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
CLIENT SERVICE PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	Clear Results Water Pump 1 34701 43	Clear Results Water Pump 2 34702 44	MCAAA Energy Optimization 34718 45	Clear Results Water Heater 1 34788 46	Clear Results Water Heater 2 34789 47
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$0	\$0	\$0	\$0
State grants and contracts	0	0	0	0	0
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	(8)	(2,842)	(4,704)	(1)	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>(8)</u>	<u>(2,842)</u>	<u>(4,704)</u>	<u>(1)</u>	<u>0</u>
<b>Other revenues:</b>					
Program income	20,916	3,025	32,350	20,800	6,087
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>20,916</u>	<u>3,025</u>	<u>32,350</u>	<u>20,800</u>	<u>6,087</u>
<b>Total public support and other revenues</b>	<u>20,908</u>	<u>183</u>	<u>27,646</u>	<u>20,799</u>	<u>6,087</u>
<b>Expenses:</b>					
Salaries	0	121	0	0	174
Payroll taxes and fringe benefits	0	55	0	0	79
Occupancy	0	0	0	0	0
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	0	0	0	0	0
Travel and transportation (exempt)	0	0	0	0	0
Supplies	57	0	0	0	0
Equipment:					
Repairs and maintenance	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	0	0	0
Trainings and meetings	48	0	0	0	0
Participant costs	0	0	0	0	0
Client services	19,999	0	26,583	19,999	5,600
Printing and publications	0	0	0	0	0
Communication	0	0	0	0	0
Insurance	0	0	0	0	0
Dues and memberships	0	0	0	0	0
Other	0	0	0	0	0
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	804	7	1,063	800	234
<b>Total expenses</b>	<u>20,908</u>	<u>183</u>	<u>27,646</u>	<u>20,799</u>	<u>6,087</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
CLIENT SERVICE PROGRAMS  
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	<b>Emergency Food Assist 34818 48</b>	<b>Commodity Supp. Food 34918 49</b>	<b>DOE FY 17 Year 2 of 3 35418 50</b>	<b>DOE FY 18 Year 3 of 3 35419 51</b>	<b>MSHDA NE HML 37617 52</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$134,362	\$314,285	\$572,189	\$119,923	\$0
State grants and contracts	0	0	0	0	9,241
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	339,739	938,263	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>474,101</u>	<u>1,252,548</u>	<u>572,189</u>	<u>119,923</u>	<u>9,241</u>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>474,101</u>	<u>1,252,548</u>	<u>572,189</u>	<u>119,923</u>	<u>9,241</u>
<b>Expenses:</b>					
Salaries	38,039	121,298	100,753	31,010	3,735
Payroll taxes and fringe benefits	15,986	54,375	46,170	13,243	1,550
Occupancy	9,480	37,174	7,411	24	0
Travel and transportation:					
Out of area travel	0	29	710	0	0
Travel and transportation	3,302	19,474	6,497	3,423	470
Travel and transportation (exempt)	0	0	0	0	0
Supplies	4,284	23,769	3,414	3,033	0
Equipment:					
Repairs and maintenance	303	2,392	399	0	0
Purchases funding source (exempt)	14,758	11,728	527	163	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	5,167	63	9,000	1,100	0
Trainings and meetings	445	104	889	0	0
Participant costs	0	0	0	0	0
Client services	100	100	370,448	62,634	3,131
Printing and publications	238	247	59	15	0
Communication	865	2,633	2,460	655	0
Insurance	93	2,760	1,427	0	0
Dues and memberships	0	0	0	0	0
Other	36,703	26,502	36	16	0
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	339,739	966,673	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	4,600	11,637	21,987	4,606	355
<b>Total expenses</b>	<u>474,102</u>	<u>1,280,958</u>	<u>572,189</u>	<u>119,923</u>	<u>9,242</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>(\$0)</u>	<u>(\$28,409)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1)</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
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	<b>MSHDA NE HML 37618 53</b>	<b>MSHDA COOR HML 37657 54</b>	<b>MSHDA COOR HML 37658 55</b>	<b>MSHDA Otsego HML 37667 56</b>	<b>MSHDA Otsego HML 37668 57</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$0	\$0	\$0	\$0
State grants and contracts	154,558	4,492	92,265	9,670	76,867
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>154,558</u>	<u>4,492</u>	<u>92,265</u>	<u>9,670</u>	<u>76,867</u>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>154,558</u>	<u>4,492</u>	<u>92,265</u>	<u>9,670</u>	<u>76,867</u>
<b>Expenses:</b>					
Salaries	41,781	2,868	28,132	1,685	21,930
Payroll taxes and fringe benefits	17,721	1,213	12,014	701	9,415
Occupancy	32	0	9	0	49
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	2,044	0	2,791	698	990
Travel and transportation (exempt)	0	0	0	0	0
Supplies	481	0	123	0	138
Equipment:					
Repairs and maintenance	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	0	0	0
Trainings and meetings	215	0	0	0	0
Participant costs	0	0	0	0	0
Client services	84,710	238	44,521	6,216	40,474
Printing and publications	91	0	91	0	20
Communication	1,430	0	994	0	784
Insurance	66	0	0	0	66
Dues and memberships	0	0	0	0	0
Other	41	0	41	0	41
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	5,945	173	3,550	372	2,960
<b>Total expenses</b>	<u>154,558</u>	<u>4,492</u>	<u>92,265</u>	<u>9,671</u>	<u>76,867</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
CLIENT SERVICE PROGRAMS  
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	MSHDA Cheb HML 37677 58	MSHDA Cheb HML 37678 59	IDA MIDAP 37719 60	CFNEM - Yth Finance Literacy 37799 61	Aldersgate 37818 62
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$0	\$0	\$0	\$0
State grants and contracts	1,794	47,794	0	1,197	0
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	5,000	0	0
Funds deobligated	0	0	1,122	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>1,794</u>	<u>47,794</u>	<u>6,122</u>	<u>1,197</u>	<u>0</u>
<b>Other revenues:</b>					
Program income	0	0	0	0	1,262
Other	0	0	0	0	125
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,387</u>
<b>Total public support and other revenues</b>	<u>1,794</u>	<u>47,794</u>	<u>6,122</u>	<u>1,197</u>	<u>1,387</u>
<b>Expenses:</b>					
Salaries	249	13,746	3,157	776	0
Payroll taxes and fringe benefits	99	5,915	1,433	352	0
Occupancy	0	182	0	0	0
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	503	994	151	22	617
Travel and transportation (exempt)	0	0	0	0	0
Supplies	0	62	1,117	0	580
Equipment:					
Repairs and maintenance	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	6
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	0	0	0
Trainings and meetings	0	0	0	0	41
Participant costs	0	0	0	0	0
Client services	875	24,271	28	0	90
Printing and publications	0	111	0	0	0
Communication	0	574	0	0	0
Insurance	0	66	0	0	0
Dues and memberships	0	0	0	0	0
Other	0	36	0	0	0
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	69	1,838	235	46	53
<b>Total expenses</b>	<u>1,795</u>	<u>47,794</u>	<u>6,122</u>	<u>1,197</u>	<u>1,387</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
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YEAR ENDED SEPTEMBER 30, 2018**

	<b>Aldersgate 37819 63</b>	<b>MI Coalition Against Homeless 37888 64</b>	<b>HMIS MI Coal Against Homeless 37918 65</b>	<b>HMIS MICAH 37919 66</b>	<b>DHHS Family ReHousing 3/3 38418 67</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$2,946	\$6,556	\$0	\$304,097
State grants and contracts	0	0	0	19,775	101,366
Agency contribution	0	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	(939)	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>(939)</u>	<u>2,946</u>	<u>6,556</u>	<u>19,775</u>	<u>405,463</u>
<b>Other revenues:</b>					
Program income	5,000	0	0	0	0
Other	924	0	0	0	0
<b>Total other revenues</b>	<u>5,924</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>4,985</u>	<u>2,946</u>	<u>6,556</u>	<u>19,775</u>	<u>405,463</u>
<b>Expenses:</b>					
Salaries	462	127	4,655	13,100	96,424
Payroll taxes and fringe benefits	204	301	1,634	5,914	40,804
Occupancy	97	71	0	0	11,054
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	1,143	295	15	0	6,491
Travel and transportation (exempt)	0	0	0	0	0
Supplies	607	1,180	0	0	4,720
Equipment:					
Repairs and maintenance	0	0	0	0	148
Purchases funding source (exempt)	11	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	25	0	0	0	0
Trainings and meetings	473	0	0	0	450
Participant costs	0	0	0	0	0
Client services	960	174	0	0	233,118
Printing and publications	15	0	0	0	1,470
Communication	157	292	0	0	3,744
Insurance	0	0	0	0	341
Dues and memberships	0	312	0	0	0
Other	542	26	0	0	72
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	288	167	252	761	6,629
<b>Total expenses</b>	<u>4,985</u>	<u>2,946</u>	<u>6,557</u>	<u>19,775</u>	<u>405,463</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
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	<b>DHHS Rapid ReHousing 38478 68</b>	<b>MSHDA FSS 38619 69</b>	<b>MSHDA HARA Training 38699 70</b>	<b>MSHDA HEP FY 18 38718 71</b>	<b>MSHDA HEP FY 19 38719 72</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$177,318	\$0	\$0	\$0	\$0
State grants and contracts	59,106	7,687	1,400	18,598	7,882
Agency contribution	0	3,096	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>236,424</u>	<u>10,782</u>	<u>1,400</u>	<u>18,598</u>	<u>7,882</u>
<b>Other revenues:</b>					
Program income	0	100	0	984	0
Other	0	500	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>600</u>	<u>0</u>	<u>984</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>236,424</u>	<u>11,382</u>	<u>1,400</u>	<u>19,582</u>	<u>7,882</u>
<b>Expenses:</b>					
Salaries	45,769	3,823	0	12,329	5,125
Payroll taxes and fringe benefits	19,336	1,736	0	5,584	2,327
Occupancy	8,289	3,460	0	0	0
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	3,030	1,217	0	448	82
Travel and transportation (exempt)	0	0	0	0	0
Supplies	1,347	99	0	0	0
Equipment:					
Repairs and maintenance	38	28	0	0	0
Purchases funding source (exempt)	0	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	0	0	0
Trainings and meetings	364	0	1,400	430	0
Participant costs	0	0	0	0	0
Client services	153,408	260	0	0	0
Printing and publications	188	44	0	26	44
Communication	1,391	213	0	11	0
Insurance	0	66	0	0	0
Dues and memberships	0	0	0	0	0
Other	72	0	0	0	0
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	3,193	438	0	753	303
<b>Total expenses</b>	<u>236,424</u>	<u>11,382</u>	<u>1,400</u>	<u>19,582</u>	<u>7,882</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
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	<b>MSHDA CoC Planning Grant 38798 73</b>	<b>MSHDA HUD HEP 38818 74</b>	<b>MOU Salvation Army Motel Voucher 38899 75</b>	<b>CSBG - D Furnaces 30018 76</b>	<b>Furnace Rebates - Internal 30002 77</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$0	\$0	\$42,000	\$0
State grants and contracts	0	30,000	28,678	0	0
Agency contribution	240	0	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	5,760	0	0	0	(1,752)
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	9,000	0
<b>Total public support</b>	<b>6,000</b>	<b>30,000</b>	<b>28,678</b>	<b>51,000</b>	<b>(1,752)</b>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	4,050
<b>Total other revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,050</b>
<b>Total public support and other revenues</b>	<b>6,000</b>	<b>30,000</b>	<b>28,678</b>	<b>51,000</b>	<b>2,298</b>
<b>Expenses:</b>					
Salaries	0	17,055	1,410	6,595	0
Payroll taxes and fringe benefits	0	8,168	641	2,887	0
Occupancy	0	328	0	554	0
Travel and transportation:					
Out of area travel	0	1	0	0	0
Travel and transportation	0	1,253	290	0	0
Travel and transportation (exempt)	0	0	0	0	0
Supplies	0	1,841	0	47	0
Equipment:					
Repairs and maintenance	0	0	0	0	0
Purchases funding source (exempt)	0	0	0	0	0
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	6,000	0	0	0	0
Trainings and meetings	0	200	0	0	0
Participant costs	0	0	0	0	0
Client services	0	0	25,180	38,411	2,210
Printing and publications	0	0	0	270	0
Communication	0	0	54	274	0
Insurance	0	0	0	0	0
Dues and memberships	0	0	0	0	0
Other	0	0	0	0	0
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect		1,154	1,103	1,962	88
<b>Total expenses</b>	<b>6,000</b>	<b>30,000</b>	<b>28,678</b>	<b>51,000</b>	<b>2,298</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
CLIENT SERVICE PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	<b>CSGB - CS 302517; 617 78</b>	<b>CSGB - CS 302518; 618 79</b>	<b>Total before Eliminations</b>	<b>Eliminations</b>	<b>Total</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$18,091	\$31,357	\$2,464,120	\$0	\$2,464,120
State grants and contracts	0	0	763,161	0	763,161
Agency contribution	0	0	3,336	(3,336)	0
Prior year's unearned revenue	0	0	5,000	0	5,000
Funds deobligated	0	0	(18,447)	0	(18,447)
Food commodities	0	0	1,278,003	0	1,278,003
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	9,000	0	9,000
<b>Total public support</b>	<u>18,091</u>	<u>31,357</u>	<u>4,504,173</u>	<u>(3,336)</u>	<u>4,500,837</u>
<b>Other revenues:</b>					
Program income	0	0	90,524	0	90,524
Other	0	0	5,599	0	5,599
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>96,123</u>	<u>0</u>	<u>96,123</u>
<b>Total public support and other revenues</b>	<u>18,091</u>	<u>31,357</u>	<u>4,600,295</u>	<u>(3,336)</u>	<u>4,596,960</u>
<b>Expenses:</b>					
Salaries	4,190	14,677	721,467	0	721,468
Payroll taxes and fringe benefits	1,951	6,660	313,991	0	313,991
Occupancy	0	0	84,053	(15,212)	68,841
Travel and transportation:					
Out of area travel	0	0	740	0	740
Travel and transportation	1,409	2,019	64,780	0	64,780
Travel and transportation (exempt)	0	0	0	0	0
Supplies	0	595	53,761	0	53,761
Equipment:					
Repairs and maintenance	13	6	3,400	0	3,400
Purchases funding source (exempt)	0	0	27,193	0	27,193
Audit and legal services	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	26,462	0	26,462
Trainings and meetings	0	20	5,754	0	5,754
Participant costs	0	0	0	0	0
Client services	0	0	1,798,134	0	1,798,134
Printing and publications	65	55	4,381	(67)	4,314
Communication	217	379	21,130	0	21,130
Insurance	0	110	5,586	0	5,586
Dues and memberships	0	0	312	0	312
Other	0	83	64,318	0	64,318
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	1,306,412	0	1,306,412
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	10,246	6,753	126,832	(126,832)	0
<b>Total expenses</b>	<u>18,091</u>	<u>31,357</u>	<u>4,628,707</u>	<u>(142,111)</u>	<u>4,486,596</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$28,412)</u>	<u>\$138,775</u>	<u>\$110,364</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
YOUTH SERVICES PROGRAM  
YEAR ENDED SEPTEMBER 30, 2018**

	CSBG - School Success Prtnr <b>30206</b>	School Success FY18 <b>32118</b>	School Success FY19 <b>32119</b>	CSBG - SS <b>302717; 817</b>	CSBG - SS <b>802718; 818</b>
	<b>80</b>	<b>81</b>	<b>82</b>	<b>83</b>	<b>84</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$525,000	\$0	\$0	\$72,084	\$110,568
State grants and contracts	0	784,150	94,352	0	0
Agency contribution	0	133,810	0	0	0
Prior year's unearned revenue	0	0	0	0	0
Funds deobligated	0	37,602	(17,467)	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<b>525,000</b>	<b>955,561</b>	<b>76,885</b>	<b>72,084</b>	<b>110,568</b>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total public support and other revenues</b>	<b>525,000</b>	<b>955,561</b>	<b>76,885</b>	<b>72,084</b>	<b>110,568</b>
<b>Expenses:</b>					
Salaries	323,691	547,932	46,478	47,047	71,461
Payroll taxes and fringe benefits	162,247	275,601	22,871	21,657	34,180
Occupancy	0	0	0	0	0
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	4,125	20,531	1,880	383	558
Travel and transportation (exempt)	0	0	0	0	0
Supplies	9,249	12,844	1,060	0	0
Equipment:					
Repairs and maintenance	539	0	0	225	116
Purchases funding source (exempt)	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	0	0	0	0	0
Trainings and meetings	0	2,713	1,580	0	0
Participant costs	0	0	0	0	0
Client services	0	0	0	0	0
Printing and publications	0	0	0	0	0
Communication	669	14	58	0	0
Insurance	1,980	0	0	0	0
Dues and memberships	0	0	0	0	0
Other	2,308	1,481	0	0	0
Other (exempt)	0	60,000	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	20,192	34,445	2,957	2,772	4,253
<b>Total expenses</b>	<b>525,000</b>	<b>955,561</b>	<b>76,885</b>	<b>72,084</b>	<b>110,568</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
YOUTH SERVICES PROGRAM  
YEAR ENDED SEPTEMBER 30, 2018**

	<b>Total before Eliminations</b>	<b>Eliminations</b>	<b>Total</b>
<b>Public support and other revenues:</b>			
<b>Public support:</b>			
Federal grants and contracts	\$707,651	\$0	\$707,651
State grants and contracts	878,502	0	878,502
Agency contribution	133,810	(133,810)	0
Prior year's unearned revenue	0	0	0
Funds deobligated	20,135	0	20,135
Food commodities	0	0	0
Contribution income (cash match)	0	0	0
Match - internal grants	0	0	0
Match - external source	0	0	0
<b>Total public support</b>	<u>1,740,098</u>	<u>(133,810)</u>	<u>1,606,288</u>
<b>Other revenues:</b>			
Program income	0	0	0
Other	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>1,740,098</u>	<u>(133,810)</u>	<u>1,606,288</u>
<b>Expenses:</b>			
Salaries	1,036,609	0	1,036,609
Payroll taxes and fringe benefits	516,556	0	516,556
Occupancy	0	0	0
Travel and transportation:			
Out of area travel	0	0	0
Travel and transportation	27,478	0	27,478
Travel and transportation (exempt)	0	0	0
Supplies	23,153	0	23,153
Equipment:			
Repairs and maintenance	880	0	880
Purchases funding source (exempt)	0	0	0
Contractual:			
Subawards and flowthroughs (exempt)	0	0	0
Subawards and contracts	0	0	0
Trainings and meetings	4,293	0	4,293
Participant costs	0	0	0
Client services	0	0	0
Printing and publications	0	0	0
Communication	741	0	741
Insurance	1,980	0	1,980
Dues and memberships	0	0	0
Other	3,789	0	3,789
Other (exempt)	60,000	(60,000)	0
Food commodities distributed (exempt)	0	0	0
Match expense:			
Match - indirect exempt (Non-GAAP)	0	0	0
Match - indirect exempt (GAAP)	0	0	0
Match (Non-GAAP)	0	0	0
Match (GAAP)	0	0	0
Indirect	64,619	(64,619)	0
<b>Total expenses</b>	<u>1,740,098</u>	<u>(124,619)</u>	<u>1,615,479</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>(\$9,190)</u>	<u>(\$9,190)</u>

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See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
VOLUNTEER PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	RSVP Fed 30118 85	RSVP Fed 30119 86	RSVP Fed Expansion 1 30199 87	State Senior Companion 30518 88	Fed Senior Companion 30618 89
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$27,161	\$11,382	\$99,586	\$0	\$168,474
State grants and contracts	0	0	0	65,385	0
Agency contribution	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	19,813	4,902	11,065	5,344	13,628
Match - external source	0	0	0	219,332	8,755
<b>Total public support</b>	<u>46,974</u>	<u>16,284</u>	<u>110,651</u>	<u>290,061</u>	<u>190,857</u>
<b>Other revenues:</b>					
Program income	0	0	0	20	0
Other	0	0	0	100	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>46,974</u>	<u>16,284</u>	<u>110,651</u>	<u>290,181</u>	<u>190,857</u>
<b>Expenses:</b>					
Salaries	12,508	5,316	52,017	10,971	19,416
Payroll taxes and fringe benefits	5,286	1,894	22,832	4,803	8,966
Occupancy	2,218	350	1,957	324	2,468
Travel and transportation:					
Out of area travel	0	0	0	0	185
Travel and transportation	1,528	265	8,637	38	1,468
Travel participant (exempt)	2,276	1,472	2,767	16,370	42,004
Supplies	1,466	15	4,237	176	326
Equipment:					
Repairs and maintenance	0	0	47	5	48
Purchases funding source (exempt)	0	0	0	0	0
Contractual					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Contracts and subawards	0	0	0	0	0
Trainings and meetings	0	0	85	0	249
Participant costs (Exempt)	(48)	1,421	2,026	31,219	90,694
Client services	0	0	350	0	0
Printing and publications	301	0	11	93	192
Communication	545	194	975	735	723
Insurance	66	0	0	74	66
Dues and memberships	0	100	0	0	100
Other	56	28	0	8	193
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	19,813	4,902	11,065	224,676	22,383
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	959	326	3,646	689	1,376
<b>Total expenses</b>	<u>46,974</u>	<u>16,284</u>	<u>110,651</u>	<u>290,181</u>	<u>190,857</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
VOLUNTEER PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	<b>Fed Senior Companion 30619 90</b>	<b>Foster Grandparent 30718 91</b>	<b>Foster Grandparent 30719 92</b>	<b>State Foster Grandparent 30818 93</b>	<b>RSVP Fed Expansion 2 36119 94</b>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$25,190	\$212,220	\$43,145	\$0	\$42,665
State grants and contracts	0	0	0	16,166	0
Agency contribution	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	12,067	10,125	9,363	653	11,261
Match - external source	5,628	13,439	0	285,708	0
<b>Total public support</b>	<u>42,885</u>	<u>235,784</u>	<u>52,508</u>	<u>302,527</u>	<u>53,926</u>
<b>Other revenues:</b>					
Program income	0	0	0	10	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>42,885</u>	<u>235,784</u>	<u>52,508</u>	<u>302,537</u>	<u>53,926</u>
<b>Expenses:</b>					
Salaries	13,502	33,156	14,452	3,121	21,007
Payroll taxes and fringe benefits	5,825	15,367	6,042	1,417	8,273
Occupancy	949	2,468	949	324	1,097
Travel and transportation:					
Out of area travel	0	185	0	0	369
Travel and transportation	677	1,456	714	304	3,285
Travel participant (exempt)	298	33,307	4,741	3,498	4,143
Supplies	696	337	676	182	916
Equipment:					
Repairs and maintenance	0	48	0	5	0
Purchases funding source (exempt)	0	0	0	0	0
Contractual					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Contracts and subawards	0	0	0	0	0
Trainings and meetings	18	149	18	0	83
Participant costs (Exempt)	2,159	121,935	14,383	5,865	1,795
Client services	0	0	0	0	0
Printing and publications	46	206	65	216	42
Communication	73	945	25	901	232
Insurance	0	66	0	74	0
Dues and memberships	63	100	63	0	0
Other	11	303	93	8	11
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	17,695	23,564	9,363	286,361	11,261
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	874	2,191	924	262	1,413
<b>Total expenses</b>	<u>42,885</u>	<u>235,784</u>	<u>52,508</u>	<u>302,537</u>	<u>53,926</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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See Independent Auditor's Report.



**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
VOLUNTEER PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	<b>RSVP State 36218 95</b>	<b>CSBG 302317; 389 96</b>	<b>CSBG 302318; 399 97</b>	<b>Total before Eliminations</b>	<b>Eliminations</b>	<b>Total</b>
<b>Public support and other revenues:</b>						
<b>Public support:</b>						
Federal grants and contracts	\$0	\$1,825	\$78,630	\$710,278	\$0	\$710,278
State grants and contracts	26,365	0	0	107,916	0	107,916
Agency contribution	0	0	0	0	0	0
Funds deobligated	0	0	0	0	0	0
Food commodities	0	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0	0
Match - internal grants	1,402	0	0	99,623	(99,623)	0
Match - external source	198,348	0	0	731,210	(731,210)	0
<b>Total public support</b>	<b>226,115</b>	<b>1,825</b>	<b>78,630</b>	<b>1,649,027</b>	<b>(830,833)</b>	<b>818,194</b>
<b>Other revenues:</b>						
Program income	0	0	0	30	0	30
Other	0	0	0	100	0	100
<b>Total other revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>0</b>	<b>130</b>
<b>Total public support and other revenues</b>	<b>226,115</b>	<b>1,825</b>	<b>78,630</b>	<b>1,649,157</b>	<b>(830,833)</b>	<b>818,324</b>
<b>Expenses:</b>						
Salaries	12,661	1,198	52,275	251,598	0	251,598
Payroll taxes and fringe benefits	5,483	558	23,331	110,076	0	110,076
Occupancy	262	0	0	13,366	(5,649)	7,717
Travel and transportation:						
Out of area travel	0	0	0	739	0	739
Travel and transportation	952	0	0	19,325	0	19,325
Travel participant (exempt)	4,990	0	0	115,867	0	115,867
Supplies	494	0	0	9,522	(55)	9,467
Equipment:						
Repairs and maintenance	0	0	0	152	0	152
Purchases funding source (exempt)	0	0	0	0	0	0
Contractual						
Subawards and flowthroughs (exempt)	0	0	0	0	0	0
Contracts and subawards	0	0	0	0	0	0
Trainings and meetings	0	0	0	604	0	604
Participant costs (Exempt)	137	0	0	271,585	0	271,585
Client services	0	0	0	350	0	350
Printing and publications	26	0	0	1,198	(933)	265
Communication	137	0	0	5,483	0	5,483
Insurance	48	0	0	393	0	393
Dues and memberships	40	0	0	465	0	465
Other	320	0	0	1,029	0	1,029
Other (exempt)	0	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0	0
Match expense:						
Match - indirect exempt (Non-GAAP)	199,750	0	0	830,833	(830,833)	0
Match - indirect exempt (GAAP)	0	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0	0
Match (GAAP)	0	0	0	0	0	0
Indirect	817	70	3,024	16,572	(16,572)	0
<b>Total expenses</b>	<b>226,115</b>	<b>1,825</b>	<b>78,630</b>	<b>1,649,156</b>	<b>(854,042)</b>	<b>795,115</b>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,209</b>	<b>\$23,209</b>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
COMMUNITY DEVELOPMENT PROGRAMS  
YEAR ENDED SEPTEMBER 30, 2018**

	CSBG 302017; 217; 417 <u>98</u>	CSBG 302099; 218; 418 <u>99</u>	Total before Eliminations	Eliminations	<u>Total</u>
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$86,169	\$164,765	\$250,934	\$0	\$250,934
State grants and contracts	0	0	0	0	0
Agency contribution	0	0	0	0	0
Funds deobligated	0	0	0	0	0
Food commodities	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
Match - internal grants	0	0	0	0	0
Match - external source	0	0	0	0	0
<b>Total public support</b>	<u>86,169</u>	<u>164,765</u>	<u>250,934</u>	<u>0</u>	<u>250,934</u>
<b>Other revenues:</b>					
Program income	0	0	0	0	0
Other	0	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>86,169</u>	<u>164,765</u>	<u>250,934</u>	<u>0</u>	<u>250,934</u>
<b>Expenses:</b>					
Salaries	49,121	100,346	149,467	0	149,467
Payroll taxes and fringe benefits	22,774	45,199	67,973	0	67,973
Occupancy	1,504	3,469	4,973	0	4,973
Travel and transportation:					
Out of area travel	0	0	0	0	0
Travel and transportation	2,662	5,460	8,122	0	8,122
Travel and transportation (exempt)	0	0	0	0	0
Supplies	1,134	551	1,685	(7)	1,678
Equipment:					
Repairs and maintenance	10	31	41	0	41
Purchases funding source (exempt)	0	0	0	0	0
Contractual:					
Subawards and flowthroughs (exempt)	0	0	0	0	0
Subawards and contracts	3,502	48	3,549	0	3,549
Trainings and meetings	1,415	2,320	3,735	0	3,735
Participant costs	0	0	0	0	0
Client services	0	0	0	0	0
Printing and publications	101	201	302	(302)	0
Communication	183	440	623	0	623
Insurance	0	230	230	0	230
Dues and memberships	450	0	450	0	450
Other	0	133	133	0	133
Other (exempt)	0	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0	0
Match expense:					
Match - indirect exempt (Non-GAAP)	0	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0	0
Match (Non-GAAP)	0	0	0	0	0
Match (GAAP)	0	0	0	0	0
Indirect	3,314	6,337	9,651	(9,651)	0
<b>Total expenses</b>	<u>86,168.93</u>	<u>164,765</u>	<u>250,934</u>	<u>(9,960)</u>	<u>240,974</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,960</u>	<u>9,960</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
NEMCSA DONATION PROJECT  
YEAR ENDED SEPTEMBER 30, 2018**

	<b>NEMCSA Donations 30001 100</b>	<b>Total before Eliminations</b>	<b>Eliminations</b>	<b>Total</b>
<b>Public support and other revenues:</b>				
<b>Public support:</b>				
Federal grants and contracts	\$0	\$0	\$0	\$0
State grants and contracts	0	0	0	0
Agency contribution	0	0	0	0
Funds deobligated	9,605	9,605	0	9,605
Food commodities	0	0	0	0
Contribution income (cash match)	0	0	0	0
Match - internal grants	0	0	0	0
Match - external source	0	0	0	0
<b>Total public support</b>	<u>9,605</u>	<u>9,605</u>	<u>0</u>	<u>9,605</u>
<b>Other revenues:</b>				
Program income	350	350	0	350
Other	16,910	16,910	0	16,910
<b>Total other revenues</b>	<u>17,260</u>	<u>17,260</u>	<u>0</u>	<u>17,260</u>
<b>Total public support and other revenues</b>	<u>26,865</u>	<u>26,865</u>	<u>0</u>	<u>26,865</u>
<b>Expenses:</b>				
Salaries	2,224	2,224	0	2,224
Payroll taxes and fringe benefits	274	274	0	274
Occupancy	0	0	0	0
Travel and transportation:				
Out of area travel	0	0	0	0
Travel and transportation	805	805	0	805
Travel and transportation (exempt)	0	0	0	0
Supplies	1,086	1,086	0	1,086
Equipment:				
Repairs and maintenance	0	0	0	0
Purchases funding source (exempt)	0	0	0	0
Contractual:				
Subawards and flowthroughs (exempt)	0	0	0	0
Subawards and contracts	0	0	0	0
Trainings and meetings	0	0	0	0
Participant costs	0	0	0	0
Client services	21,072	21,072	0	21,072
Printing and publications	0	0	0	0
Communication	0	0	0	0
Insurance	0	0	0	0
Dues and memberships	0	0	0	0
Other	468	468	0	468
Other (exempt)	0	0	0	0
Food commodities distributed (exempt)	0	0	0	0
Match expense:				
Match - indirect exempt (Non-GAAP)	0	0	0	0
Match - indirect exempt (GAAP)	0	0	0	0
Match (Non-GAAP)	0	0	0	0
Match (GAAP)	0	0	0	0
Indirect	936	936	(936)	0
<b>Total expenses</b>	<u>26,865</u>	<u>26,865</u>	<u>(936)</u>	<u>25,929</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$936</u>	<u>\$936</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY  
SERVICE AGENCY, INC.  
SCHEDULE OF PROGRAM ACTIVITY  
ADMINISTRATION  
YEAR ENDED SEPTEMBER 30, 2018**

	Administrative Indirect Cost <u>101</u>	Corporate Activities <u>102</u>	Total Before Eliminations	Eliminations	Total
<b>Public support and other revenues:</b>					
<b>Public support:</b>					
Federal grants and contracts	\$0	\$0	\$0	\$0	\$0
State grants and contracts	0	0	0	0	0
Agency contribution	0	0	0	0	0
Funds deobligated	0	390,331	390,331	(10,439)	379,892
Food commodities	0	0	0	0	0
Contribution income	0	0	0	0	0
Contribution income (cash match)	0	0	0	0	0
<b>Total public support</b>	<u>0</u>	<u>390,331</u>	<u>390,331</u>	<u>(10,439)</u>	<u>379,892</u>
<b>Other revenues:</b>					
Program income	0	91,840	91,840	(75,435)	16,404
Fees	0	0	0	0	0
Interest income	0	15,378	15,378	0	15,378
Administrative income	1,861,398	0	1,861,398	(1,861,398)	0
Other	0	9,424	9,424	0	9,424
<b>Total other revenues</b>	<u>1,861,398</u>	<u>116,642</u>	<u>1,978,040</u>	<u>(1,936,834)</u>	<u>41,207</u>
<b>Total public support and other revenues</b>	<u>1,861,398</u>	<u>506,973</u>	<u>2,368,371</u>	<u>(1,947,272)</u>	<u>421,099</u>
<b>Expenses:</b>					
Salaries	1,042,651.34	0	1,042,651	0	1,042,651
Payroll taxes and fringe benefits	456,329.34	0	456,329	0	456,329
Occupancy	73,434.93	3,345	76,779	0	76,779
Travel and transportation:					
Out of area travel	2,179.46	0	2,179	0	2,179
Travel and transportation	41,777.25	0	41,777	0	41,777
Travel and transportation (exempt)	0.00	0	0	0	0
Supplies	33,392.76	(2,058)	31,335	(585)	30,749
Equipment:					
Repairs and maintenance	553.40	0	553	0	553
Purchases funding source (exempt)	0.00	(86,316)	(86,316)	0	(86,316)
Audit and legal services	86,250.02	5,000	91,250	0	91,250
Contractual:					
Subawards and flowthroughs (exempt)	0.00	0	0	0	0
Subawards and contracts	0.00	0	0	0	0
Trainings and meetings	18,476.27	0	18,476	0	18,476
Participant costs	0.00	0	0	0	0
Client services	0.00	0	0	0	0
Printing and publications	12,252.30	13,609	25,861	(6,514)	19,347
Communication	11,360.87	0	11,361	0	11,361
Insurance	16,390.22	6,682	23,072	0	23,072
Advertising	863.15	0	863	0	863
Dues and memberships	5,508.00	0	5,508	0	5,508
Other	44,574.28	3,142	47,716	0	47,716
Other (exempt)	0.00	106,695	106,695	(98,681)	8,015
Depreciation	0.00	217,966	217,966	0	217,966
In kind expense:					
In-kind Indirect exempt	0	0	0	0	0
Other	0	0	0	0	0
Indirect	0	0	0	0	0
<b>Total expenses</b>	<u>1,845,994</u>	<u>268,064</u>	<u>2,114,058</u>	<u>(105,780)</u>	<u>2,008,278</u>
<b>Excess of total public support and other revenues over expenses (expenses over revenues)</b>	<u>\$15,405</u>	<u>\$238,908</u>	<u>\$254,313</u>	<u>(\$1,841,493)</u>	<u>(\$1,587,180)</u>

Due to rounding, minor differences may appear in various cost categories.  
See Independent Auditor's Report.

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs  
Year Ended September 30, 2018**

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
<u>Head Start and Early Childhood Programs</u>		
(1) Head Start (05CH8420/03)	U.S. Dept. of Health and Human Services	02/01/17 - 01/31/18
(2) Head Start (05CH8420/04)	U.S. Dept. of Health and Human Services	02/01/18 - 01/31/19
(3) Early Head Start (05CH8420/03)	U.S. Dept. of Health and Human Services	02/01/17 - 01/31/18
(4) Early Head Start (05CH8420/04)	U.S. Dept. of Health and Human Services	02/01/18 - 01/31/19
(5) Child and Adult Care Food Program (040000001)	MI Dept. of Education	10/01/17 - 09/30/18
(6) Great Start Readiness Programs (GSRP)	Various School Districts	10/01/17 - 09/30/18
<u>Community Based Care Programs</u>		
(7) Care Management (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(8) Home and Community Based Svcs for the Elderly and Disabled (HCBS E/D) Waiver Program (E20181679-00)	Michigan Department of Health and Human Services	10/01/17 - 09/30/18
(9) UCP Michigan Assistive Tech. Loan Fund	UCP of Michigan	10/01/17 - 09/30/18
<u>Aging Programs</u>		
(10) Title III Administration (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(11) Title III-B Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(12) Title III-C Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(13) Title V –Senior Community Service Employment (20170664, 20170935, 20171110)	State of Michigan - Aging & Adult Services Agency	07/01/17 – 06/30/18
(14) Title V – Senior Community Service Employment (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	07/01/18 – 06/30/19
(15) State Alternative Care (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(16) Nursing Home Ombudsman Programs & MSO (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(17) Best Practices - Ombudsman (Internal)	Various	10/01/17 - 09/30/18

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs (Continued)  
Year Ended September 30, 2018**

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
(18) Medicare Improvement for Patients And Providers Act	MMAP, Inc.	10/01/17 - 09/29/18
(19) State Respite Care (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(20) State Merit Award (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(21) State Caregiver Support (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(22) State Merit Award (Region – 9 NE) (2018)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(23) Title III–E National Family Caregiver Support (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(24) State Access Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(25) State Aging Network Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(26) State In-Home Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(27) SHIP/Core (90SAPG0010-01-00)	MMAP, Inc.	04/01/17 - 03/31/18
(28) SHIP/Core (90SAPG0010-02-00)	MMAP, Inc.	04/01/18 - 03/31/19
(29) Senior Medicare Patrol Project (90MPPG0039)	MMAP, Inc.	06/01/18 - 05/31/19
(30) Michigan Health Endowment Fund (MHEF Agreement)	MMAP, Inc.	12/01/17 - 11/30/18
(31) Senior Medicare Patrol Project (90MP0218-03-02)	MMAP, Inc.	06/01/17 - 05/31/18
(32) Title VII/EAP Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(33) Title III–D Services (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(34) Workshop - Internal	AAAA of Michigan	11/01/16 - 09/30/19
(35) Developing Dementia Dexterity (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	09/01/18 - 08/31/19
(36) PREVNT Initiative (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs  
Year Ended September 30, 2018**

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
(37) Developing Dementia Dexterity (20170664;20170935;20171110)	State of Michigan - Aging & Adult Services Agency	09/28/17 - 08/31/18
<i>Client Service Programs</i>		
(38) Weatherization Assistance Program (WAP) 16-04022) (LIHEAP)	Michigan Department of Health and Human Services	01/08/18 - 09/30/18
(39) Michigan ENROLLS and MAXIMUS (071B1300215)	Michigan Community Action	04/01/11 – 03/31/18
(40) MCAAA/Michigan Energy Assistance Program	Michigan Community Action	10/01/17 - 09/30/18
(41) MCAAA/Michigan Energy Assistance Program - LIHEAP (MCA MEAP LIHEAP 2017-2018)	Michigan Community Action	12/19/17 - 09/30/18
(42) Low Income Home Energy Asst. Program – Deliverable Fuel Agreement (LCA-16-04022)	Michigan Department of Health and Human Services	01/05/18 - 08/31/18
(43) Water Pump - Clear Result	Efficiency United/Clear Result/Alper	12/01/17 - 09/30/18
(44) Water Pump - Clear Result	Efficiency United/Clear Result/Alper	07/02/18 - 09/30/19
(45) MCAAA Energy Optimization	Michigan Community Action	10/01/17 - 09/30/18
(46) Water Heater Pilot - Clear Result	Efficiency United/Clear Result/Alper	10/01/17 - 09/30/18
(47) Water Heater Pilot - Clear Result	Efficiency United/Clear Result/Alper	07/02/18 - 09/30/19
(48) The Emergency Food Assistance Program (TEFAP) (04-000-1021)	MI Dept. of Education	10/01/17 - 09/30/18
(49) Commodity Supplemental Food Program (CSFP) (04-000-1021)	MI Dept. of Education	10/01/17 - 09/30/18
(50) Weatherization Assistance Program (WAP-16-04022) (DOE)	Michigan Department of Health and Human Services	07/01/17 - 06/30/18
(51) Weatherization Assistance Program (WAP-16-04022) (DOE)	Michigan Department of Health and Human Services	07/01/18 - 06/30/19
(52) Emergency Solutions Grant (HML-2017-Northeas-103-ESM-03)	MI State Housing Development Authority	10/11/16 - 12/31/17
(53) Emergency Solutions Grant (HML-2018-Northeas-103-ESM)	MI State Housing Development Authority	10/01/17 - 11/30/18
(54) Emergency Solutions Grant (HML-2017-Northeas-103-ESM-02)	MI State Housing Development Authority	10/10/16 - 12/31/17
(55) Emergency Solutions Grant (HML-2018-Northeas-103-ESM-03)	MI State Housing Development Authority	10/01/17 - 11/30/18

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs**

**Year Ended September 30, 2018**

<b><u>Program</u></b>	<b><u>Funding Source</u></b>	<b><u>Program Period</u></b>
(56) Emergency Solutions Grant (HML-2017-Northeas-103-ESM)	MI State Housing Development Authority	10/10/16 - 12/31/17
(57) Emergency Solutions Grant (HML-2018-Northeas-103-ESM-04)	MI State Housing Development Authority	10/01/17 - 11/30/18
(58) Emergency Solutions Grant (HML-2017-Northeas-103-ESM-04)	MI State Housing Development Authority	10/10/16 - 12/31/17
(59) Emergency Solutions Grant (HML-2018-Northeas-103-ESM-02)	MI State Housing Development Authority	10/01/17 - 09/30/18
(60) Individual Development Account (MIDAP 2014-2019)	Northwest Michigan Community Action Agency, Inc.	09/30/16 - 09/29/19
(61) Youth Financial Literacy Program	Community Foundation for NE Mich	03/14/18 - 03/14/19
(62) Aldersgate Housing	Aldersgate I Limited Dividend Housing Association Limited Partnership	01/01/17 - 12/31/17
(63) Aldersgate Housing	Aldersgate I Limited Dividend Housing Association Limited Partnership	01/01/18 - 12/31/18
(64) Michigan Coalition Against Homelessness (Data Quality Project)	Michigan Coalition Against Homelessness	10/01/17 - 09/30/18
(65) Michigan Coalition Against Homelessness (HMIS)	Michigan Coalition Against Homelessness	03/01/17 - 01/31/18
(66) Michigan Coalition Against Homelessness (HMIS)	Michigan Coalition Against Homelessness	03/01/18 - 02/28/19
(67) Family Re-Housing Program (E20180205-00/E20181665-00)	Michigan Department of Health and Human Services	10/01/17 - 09/30/18
(68) Rapid Re-Housing Program (E20180205-00/E20181660-00)	Michigan Department of Health and Human Services	10/01/17 - 09/30/18
(69) MSHDA Home FSS (16-90-FSS)	MI State Housing Development Authority	01/01/17 - 12/31/18
(70) MSHDA HARA Training (HML-2018-Northeas-103-ESM-05)	MI State Housing Development Authority	05/09/18 - 09/30/18
(71) MSHDA Housing Education Services (17-34-HEP)	MI State Housing Development Authority	07/01/17 - 06/30/18
(72) MSHDA Housing Education Services (18-34-HEP)	MI State Housing Development Authority	07/01/18 - 06/30/19
(73) Continuum of Care Planning Grant	MI State Housing Development Authority	06/01/17 - 11/30/18
(74) MSHDA HUD HEP	MI State Housing Development Authority	01/01/17- 03/31/18



**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs (Continued)  
Year Ended September 30, 2018**

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
(75) Salvation Army Motel Voucher (SHP-17-99003)	The Salvation Army - Eastern Michigan Division	10/01/17 - 09/30/18
(76) Community Services Block Grant - D (CSBGD-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/18
(77) Furnace Rebates - Internal	Various Vendors	07/01/18 - 09/30/19
(78) Community Services Block Grant (CSBG 14-04022)	Michigan Department of Health and Human Services	10/01/16 - 09/30/18
(79) Community Services Block Grant (CSBG-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/19
<u>Youth Services Programs</u>		
(80) Community Services Block Grant School Success (CSBG-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/18
(81) School Success Partnership	Various School Districts	09/05/17 - 09/03/18
(82) School Success Partnership	Various School Districts	09/05/18 - 09/05/19
(83) Community Services Block Grant (CSBG 14-04022)	Michigan Department of Health and Human Services	10/01/16 - 09/30/18
(84) Community Services Block Grant (CSBG-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/19
<u>Volunteer Programs</u>		
(85) Retired Senior Volunteer Program (15SRNMI003)	Corporation for National Service	07/01/17 - 06/30/18
(86) Retired Senior Volunteer Program (18SRNMI004)	Corporation for National Service	07/01/18 - 06/30/19
(87) Retired Senior Volunteer Program (17SRNMI010)	Corporation for National Service	09/01/17 - 06/30/18
(88) State Senior Companion Program (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(89) Senior Companion Program (16SCNMI003)	Corporation for National Service	07/01/17 - 06/30/18
(90) Senior Companion Program (16SCNMI003)	Corporation for National Service	07/01/18 - 06/30/19
(91) Foster Grandparents Program (16SFNMI005)	Corporation for National Service	07/01/17 - 06/30/18
(92) Foster Grandparents Program (16SFNMI005)	Corporation for National Service	07/01/18 - 06/30/19
(93) State Foster Grandparent Program (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**

**List of Programs (Continued)  
Year Ended September 30, 2018**

<u>Program</u>	<u>Funding Source</u>	<u>Program Period</u>
(94) Retired Senior Volunteer Program (17SRNMI010)	Corporation for National Service	07/01/18 - 06/30/19
(95) State Retired Senior Volunteer (20180431;E20182850)	State of Michigan - Aging & Adult Services Agency	10/01/17 - 09/30/18
(96) Community Services Block Grant (CSBG 14-04022)	Michigan Department of Health and Human Services	10/01/16 - 09/30/18
(97) Community Services Block Grant (CSBG-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/19
<u>Community Development Program</u>		
(98) Community Services Block Grant (CSBG 14-04022)	Michigan Department of Health and Human Services	10/01/16 - 09/30/18
(99) Community Services Block Grant (CSBG-14-04022)	Michigan Department of Health and Human Services	10/01/17 - 09/30/19
<u>Donations</u>		
(100) NEMCSA Donation Project	Various Donors	10/01/16 - Ongoing
<u>Management and General</u>		
(101) Administrative Indirect Cost Pool	Various	10/01/17 - 09/30/18
(102) Corporate	Various	10/01/17 - 09/30/18

**Northeast Michigan Community Service Agency, Inc.**  
**Statement of Activities - Aging & Adult Services Agency Grants - Region 9**  
**Supplemental Information**  
**Year Ended September 30, 2018**

<b>Public support:</b>	
Grants and contracts	\$4,049,433
Funds deobligated	0
Contribution income	755
In kind contributions	367,021
<b>Total public support</b>	<u>4,417,209</u>
<b>Other revenues:</b>	
Program income	1,211,363
Other	0
<b>Contribution income (cash match)</b>	<u>1,211,363</u>
<b>Total public support and other revenues</b>	<u>5,628,572</u>
<b>Direct Expenses:</b>	
Salaries	551,282
Payroll taxes and fringe benefits	246,050
Occupancy	24,599
Travel and transportation:	
Travel and transportation	42,061
Supplies	7,432
Trainings and Meetings	5,713
Client services	126,943
Printing and publications	4,185
Communication	5,232
Insurance	2,444
Dues and memberships	9,377
Other	3,595
In kind expense:	
In-kind Indirect exempt	218,520
Other	101,275
Indirect	132,872
<b>Total Direct Expenses</b>	<u>1,481,581</u>
<b>Subawards and flowthroughs:</b>	
Alcona	262,117
Alpena	501,250
Arenac	274,670
Cheboygan	405,807
Crawford	264,376
Iosco	396,727
Montmorency	250,641
Ogemaw	364,004
Oscoda	186,975
Otsego	404,525
Presque Isle	270,545
Roscommon	502,486
Legal services	31,367
Other	31,502
<b>Total subawards and flowthroughs</b>	<u>4,146,990</u>
<b>Total Expenses</b>	<u>5,628,572</u>
<b>Excess of total public support and other revenues over expenses</b>	<u>\$0</u>

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**  
**STATEMENT OF ACTIVITIES - COMMUNITY SERVICE BLOCK GRANT**  
**CSBG - 14-04022 17B1MICOSR (FY17)**  
**SUPPLEMENTAL INFORMATION**  
**Grant Period October 1, 2016 through September 30, 2018**

	<u>Budget</u>	<u>10.01.16 - 09.30.17 Prior Year Expenditures</u>	<u>10.01.17 - 09.30.18 Current Year Expenditures</u>	<u>Total Project Expenditures</u>
<b>Public support and other revenues:</b>				
<b>Public support:</b>				
CSBG grant	\$ 737,956	\$ 559,787	\$ 178,169	\$ 737,956
<b>Total public support</b>	<u>737,956</u>	<u>559,787</u>	<u>178,169</u>	<u>737,956</u>
<b>Other revenues:</b>				
Program Income	0	0	0	0
Other	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>\$ 737,956</u>	<u>\$ 559,787</u>	<u>\$ 178,169</u>	<u>\$ 737,956</u>
<b>Expenses:</b>				
Salaries	\$ 394,609	\$ 328,167	\$ 101,556	\$ 429,723
Fringe Benefits	191,861	150,726	46,939	197,665
Occupancy/space	30,500	9,239	1,504	10,743
Communication	13,595	2,698	813	3,511
Supplies	13,650	5,237	1,133	6,370
Equipment	2,500	0	0	0
Travel / Local Transportation	19,819	11,763	4,454	16,217
Contractual	12,500	8,583	3,502	12,085
Miscellaneous	58,922	43,374	18,268	61,642
Budget Revision in Process	0	0	0	0
<b>Total</b>	<u>\$ 737,956</u>	<u>\$ 559,787</u>	<u>\$ 178,169</u>	<u>\$ 737,956</u>
<b>Excess of total public support and other revenues over expenses</b>		<u>\$ -</u>		

**NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.**  
**STATEMENT OF ACTIVITIES - COMMUNITY SERVICE BLOCK GRANT**  
**CSBG - 14-04022 18B1MICOSR (FY18)**  
**SUPPLEMENTAL INFORMATION**  
**Grant Period October 1, 2017 through September 30, 2019**

	<u>Budget</u>	<u>Prior Year Expenditures</u>	<u>10.01.17 - 09.30.18 Current Year Expenditures</u>	<u>Total Project Expenditures</u>
<b>Public support and other revenues:</b>				
<b>Public support:</b>				
CSBG grant	\$ 511,884	\$ -	\$ 385,320	\$ 385,320
<b>Total public support</b>	<u>511,884</u>	<u>0</u>	<u>385,320</u>	<u>385,320</u>
<b>Other revenues:</b>				
Program Income	0	0	0	0
Other	0	0	0	0
<b>Total other revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total public support and other revenues</b>	<u>\$ 511,884</u>	<u>\$ -</u>	<u>\$ 385,320</u>	<u>\$ 385,320</u>
<b>Expenses:</b>				
Salaries	\$ 290,787	\$ -	\$ 238,759	\$ 238,759
Fringe Benefits	133,403	-	109,369	109,369
Occupancy/space	6,537	-	3,610	3,610
Communication	5,822	-	1,207	1,207
Supplies	3,900	-	154	154
Equipment	400	-	31	31
Travel / Local Transportation	14,197	-	8,038	8,038
Contractual	5,200	-	48	48
Miscellaneous	51,638	-	24,105	24,105
Budget Revision in Process	0	0	0	0
<b>Total</b>	<u>\$ 511,884</u>	<u>\$ -</u>	<u>\$ 385,320</u>	<u>\$ 385,320</u>
<b>Excess of total public support and other revenues over expenses</b>		<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**

30319 / 31919 - 8 months		<u>8 Months</u> 02.01.18-09.30.18 Current Fiscal Year Expenditures	<u>4 Months</u> Fiscal Year Expenditures	<u>12 Months</u> Total Expenditures	Budget	Expenditures (Over) Under Budget
<u>Program</u>	<u>Category</u>					
03 - Training and Technical Assistance (05CH8420-04-02)	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	Fringe benefits	-	-	-	-	-
	Travel	8,984	-	8,984	17,885	8,901
	Equipment	-	-	-	-	-
	Supplies	347	-	347	850	503
	Contractual	5,275	-	5,275	19,121	13,846
	Facilities/Construction	-	-	-	-	-
	Other	147,365	-	147,365	235,037	87,672
	Indirect	6,268	-	6,268	10,151	3,883
	<b>Total PA 20 &amp; 26</b>	<b>\$ 168,239</b>	<b>\$ -</b>	<b>\$ 168,239</b>	<b>\$ 283,044</b>	<b>\$ 114,805</b>
03 - Full Year, Part Day (05CH8420-04-02)	Personnel	\$ 5,799,107	\$ -	\$ 5,799,107	\$ 9,949,920	4,150,813
	Fringe benefits	2,495,718	-	2,495,718	4,469,079	1,973,361
	Travel	-	-	-	-	-
	Equipment	29,863	-	29,863	39,146	9,283
	Supplies	265,855	-	265,855	439,177	173,322
	Contractual	1,222,528	-	1,222,528	2,012,853	790,325
	Facilities/Construction	-	-	-	-	-
	Other	1,727,032	-	1,727,032	2,900,830	1,173,798
	Indirect	487,181	-	487,181	864,878	377,697
	<b>Total PA 22 &amp; 25</b>	<b>\$ 12,027,284</b>	<b>\$ -</b>	<b>\$ 12,027,284</b>	<b>\$ 20,675,883</b>	<b>\$ 8,648,599</b>
	<b>* Total Project Expense</b>	<b>\$ 12,195,523</b>	<b>\$ -</b>	<b>\$ 12,195,523</b>	<b>\$ 20,958,927</b>	<b>\$ 8,763,404</b>
	<b>Less:</b> Sale of Assets	\$ -	-	-	\$ -	-
	Program Income	(329)	-	(329)	-	329
	Program Donation	(8,390)	-	(8,390)	-	8,390
	<b>Net Federal Share of Expenses</b>	<b>\$ 12,186,804</b>	<b>\$ -</b>	<b>\$ 12,186,804</b>	<b>\$ 20,958,927</b>	<b>\$ 8,772,123</b>
	<b>In kind &amp; Donation Expense</b>					
	<b>Recipient Share (Match)</b>	<b>\$ 3,046,702</b>	<b>\$ -</b>	<b>\$ 3,046,702</b>	<b>\$ 5,218,400</b>	<b>\$ 2,171,698</b>

Detail

\* Total without Receipt Share

The grant period is from February 1, 2018, to January 31, 2019.

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

30318 / 31918 - 12 months		02.01.17 - 09.30.17	10.01.17 - 01.31.18			Expenditures
<u>Program</u>	<u>Category</u>	Prior Fiscal Year <u>Expenditures</u>	Current Fiscal Year <u>Expenditures</u>	Total <u>Expenditures</u>	<u>Budget</u>	(Over) Under <u>Budget</u>
01 & 02 - Training and Technical Assistance (05CH8420-03-02)	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
	Fringe benefits	-	-	-	-	-
	Travel	4,269	8,386	12,655	17,618	4,963
	Equipment	-	-	-	-	-
	Supplies	1,000	3,282	4,282	850	(3,432)
	Contractual	13,375	3,192	16,567	16,567	-
	Facilities/Construction	-	-	-	-	-
	Other	140,426	61,677	202,103	206,874	4,771
	Indirect	6,144	2,618	8,762	9,014	252
	<b>Total PA 20 &amp; 26</b>	<b>\$ 165,214</b>	<b>\$ 79,155</b>	<b>\$ 244,369</b>	<b>\$ 250,923</b>	<b>\$ 6,554</b>
01 & 02 - Full Year, Part Day (05CH8420-03-02)	Personnel	\$ 5,598,026	\$ 3,693,303	\$ 9,291,329	\$ 9,506,337	215,008
	Fringe benefits	2,405,431	1,725,792	4,131,223	4,354,653	223,430
	Travel	-	-	-	-	-
	Equipment	-	29,000	29,000	29,000	-
	Supplies	382,812	175,688	558,500	567,287	8,786
	Contractual	1,216,302	742,929	1,959,231	1,953,063	(6,168)
	Facilities/Construction	-	-	-	-	-
	Other	1,697,766	1,001,718	2,699,484	2,821,091	121,607
	Indirect	479,394	319,934	799,328	839,923	40,595
	<b>Total PA 22 &amp; 25</b>	<b>\$ 11,779,731</b>	<b>\$ 7,688,364</b>	<b>\$ 19,468,095</b>	<b>\$ 20,071,354</b>	<b>\$ 603,258</b>
	<b>* Total Project Expense</b>	<b>\$ 11,944,945</b>	<b>\$ 7,767,519</b>	<b>\$ 19,712,464</b>	<b>\$ 20,322,277</b>	<b>\$ 609,812</b>
	<b>Less:</b> Sale of Assets	\$ -	-	\$ -	\$ -	-
	Program Income	(1,620)	(900)	(2,520)	-	2,520
	Program Donation	(27,149)	(7,959)	(35,108)	-	35,108
	<b>Net Federal Share of Expenses</b>	<b>\$ 11,916,176</b>	<b>\$ 7,758,660</b>	<b>\$ 19,674,836</b>	<b>\$ 20,322,277</b>	<b>\$ 647,440</b>
	<b>In kind &amp; Donation Expense</b>					
	<b>Recipient Share (Match)</b>	<b>\$ 2,979,057</b>	<b>\$ 1,939,653</b>	<b>\$ 4,918,710</b>	<b>\$ 5,053,420</b>	<b>\$ 134,710</b>

Detail

\* Total without Recipient Share

The grant period is from February 1, 2017, to January 31, 2018.

NORTHEAST MICHIGAN COMMUNITY SERVICE AGENCY, INC.  
AASA SCHEDULE OF SERVICE CATEGORIES BY FUNDING SOURCE  
FOR YEAR ENDING SEPTEMBER 30, 2018

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	Federal Admin	State Admin	State Access	State In-Home	St Cong	State HDM	St. Alt Care	State MSO	State Care Mgmt	St. ANS St. NHO	St. Respite (Escheat)	State Merit Award	ST. CG Support	Merit Award Region 9 NE	Program Income	Cash Match	In-Kind Match	TOTAL
1. Access																									
a. Care Management	2,000									29,964						431,825							51,311		515,100
b. Case Coord/supp																									
c. Disaster Advocacy																									
d. Information & Assis																									
e. Outreach					52,262																	2,025	8,438		62,725
f. Transportation																									
g. ARRA																									
2. In-Home																									
a. Chore																									
b. Home Care Assis																									
c. Home Injury Cntrl																									
d. Homemaker	246,500										363,643			118,045			24,700					146,352	89,047		988,287
e. Home Health Aide																									
f. Medication Mgt																	16,835								16,835
g. Personal Care	113,500										57,524						4,550					24,441	19,509		219,524
h. Asst Device & Tech					14,290																				14,290
i. Respite Care					38,437						6,909							75,436	53,562	1,166	33,050	22,081	5,039		235,680
j. Friendly Reassure																									
3. Legal Assistance	28,095																					150	3,122		31,367
4. Community Services																									
a. Adult Day Care																			71,756	14,296	44,687	83,978	1,888		216,605
b. Dementia ADC																									
c. Disease Prevent				33,256	2,288																		3,698		39,242
d. Health Screening																									
e. Assist to Deaf																									
f. Home Repair																									
g. LTC Ombudsman	4,949						27,962								11,513		24,863							4,043	73,330
h. Sr Ctr Operations																									
i. Sr Ctr Staffing																									
j. Vision Services																									
k. Elder Abuse Prevnt							8,652															165			8,817
l. Options Counseling																									
m. Spec Respite Care																									
n. Caregiver Supplmt																									
o. Kinship Respite					16,717																		1,681	185	18,583
p. ADSSP																									
q. ADRC/PCC																									
r. Caregiver E,S,T					27,000																		3,000		30,000
s. Caregiver I & A																									
t. Creating Conf. Caregivers					7,551																		267		7,818
5. Program Develop	24,725																								24,725
6. Nutrition Services																									
a. Congregate		519,547				116,907						10,038										428,054	58,844		1,133,390
b. Home Delivered			312,908			337,998							501,852									504,117	90,530		1,747,405
7. Administration								167,518	28,666										12,394	1,529	7,568			27,174	244,849
SUPPORT SERV TOTAL	419,769	519,547	312,908	33,256	158,545	454,905	36,614	167,518	28,666	29,964	428,076	10,038	501,852	118,045	11,513	431,825	70,948	75,436	137,712	16,991	85,305	1,211,363	336,374	31,402	5,628,572





## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

Board of Directors  
Northeast Michigan Community Service Agency, Inc.  
Alpena, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States 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., which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 18, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Northeast Michigan Community Service Agency, Inc.'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 Northeast Michigan Community Service Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northeast Michigan Community Service Agency, Inc.'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 Northeast Michigan Community Service Agency, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

March 18, 2019  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance**

Board of Directors  
Northeast Michigan Community Service Agency, Inc.  
Alpena, Michigan

### **Report on Compliance for Each Major Federal Program**

We have audited Northeast Michigan Community Service Agency, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended September 30, 2018. Northeast Michigan Community Service Agency, Inc.'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 for Compliance**

Management of Northeast Michigan Community Service Agency, Inc.'s is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Northeast Michigan Community Service Agency, Inc.'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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Northeast Michigan Community Service Agency, Inc.'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 on Northeast Michigan Community Service Agency, Inc.'s compliance.



## Opinion

In our opinion, Northeast Michigan Community Service Agency, Inc. 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, 2018.

## Report on Internal Control Over Compliance

Management of Northeast Michigan Community Service Agency, Inc. 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 Northeast Michigan Community Service Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Northeast Michigan Community Service Agency, Inc.'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

March 18, 2019  
Madison, Wisconsin

# Northeast Michigan Community Service Agency, Inc.

Schedule of Findings and Questioned Costs  
Year Ended September 30, 2018

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## Section I - Summary of Auditor's Results

### Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

### Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
Identification of major federal programs:	

#### U.S. Department of Agriculture

#### CFDA No.

Child and Adult Care Food Program

10.558

#### U.S. Department of Health and Human Services

#### CFDA No.

Head Start

93.600

Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$862,371

Auditee qualified as low-risk auditee?

Yes

**Section II - Financial Statement Findings:** None

**Section III - Federal and State Award Findings and Questioned Costs:** None

**Section IV - Prior Year Findings:** None