

**GLEAMNS Human Resources
Commission, Inc.**

Report on Financial Statements

For the year ended March 31, 2020

GLEAMNS Human Resources Commission, Inc.

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Independent Auditor's Report

The Board of Commissioners
GLEAMNS Human Resources Commission, Inc.
Greenwood, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of GLEAMNS Human Resources Commission, Inc. (the Commission), which comprise the statement of financial position as of March 31, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of March 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as presented in the table of contents, the schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the other information 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 of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The other information as presented in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on the other information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2020 on our consideration of the Commission's internal control over financial reporting and 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 the Commission'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 the Commission's internal control over financial reporting and compliance.



Greenwood, South Carolina
August 27, 2020

GLEAMNS Human Resources Commission, Inc.

Exhibit 1 - Statement of Financial Position

March 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 3,286,211	\$ -	\$ 3,286,211
Investments	711,998	-	711,998
Accounts receivable	10,252	-	10,252
Grants receivable	-	1,206,780	1,206,780
Due from other fund, net	-	1,284,566	1,284,566
Prepaid expenses	48,704	-	48,704
Property and equipment, net	349,149	3,362,566	3,711,715
Total assets	<u>\$ 4,406,314</u>	<u>\$ 5,853,912</u>	<u>\$ 10,260,226</u>
Liabilities and Net Assets			
Liabilities			
Accounts payable	\$ 20,568	\$ 441,256	\$ 461,824
Accrued salaries and fringe	194,862	577,920	772,782
Accrued leave	356,313	-	356,313
Due to other fund, net	1,284,566	-	1,284,566
Deferred revenues	-	1,332,074	1,332,074
Total liabilities	<u>1,856,309</u>	<u>2,351,250</u>	<u>4,207,559</u>
Net assets			
Without donor restrictions	2,550,005	-	2,550,005
With donor restrictions	-	3,502,662	3,502,662
Total net assets	<u>2,550,005</u>	<u>3,502,662</u>	<u>6,052,667</u>
Total liabilities and net assets	<u>\$ 4,406,314</u>	<u>\$ 5,853,912</u>	<u>\$ 10,260,226</u>

See Notes to Financial Statements

GLEAMNS Human Resources Commission, Inc.**Exhibit 2 - Statement of Activities****For the year ended March 31, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support			
Grant revenue	\$ -	\$ 24,244,392	\$ 24,244,392
In-kind contributions	-	2,998,434	2,998,434
Reimbursements	140,934	-	140,934
Investment income	(66,316)	65	(66,251)
Other revenue	2,044,771	206,990	2,251,761
Net assets released from restrictions	27,440,039	(27,440,039)	-
Total revenue and support	<u>29,559,428</u>	<u>9,842</u>	<u>29,569,270</u>
Expenses			
Program services			
Head Start	18,307,811	-	18,307,811
WIOA	660,363	-	660,363
Child and Adult Care Food Program	1,683,652	-	1,683,652
Low Income Home Energy Assistance	4,835,397	-	4,835,397
Community Services Block Grant	676,455	-	676,455
Weatherization	1,229,998	-	1,229,998
Other	46,363	-	46,363
Supporting services			
Management and general	1,657,172	-	1,657,172
Other	575,818	-	575,818
Total expenses	<u>29,673,029</u>	<u>-</u>	<u>29,673,029</u>
Excess of revenue and support over expenses	(113,601)	9,842	(103,759)
Transfers in/(out)	<u>11,775</u>	<u>(11,775)</u>	<u>-</u>
Change in net assets	<u>(101,826)</u>	<u>(1,933)</u>	<u>(103,759)</u>
Net assets, beginning of year	2,651,831	3,504,595	6,156,426
Net assets, end of year	<u>\$ 2,550,005</u>	<u>\$ 3,502,662</u>	<u>\$ 6,052,667</u>

See Notes to Financial Statements

GLEAMNS Human Resources Commission, Inc.

Exhibit 3 - Statement of Functional Expenses

For the year ended March 31, 2020

	PROGRAM SERVICES					
	Early Head Start CCP/Head Start	WIOA	Child and Adult Care Food Program	Low Income Home Energy Assistance	Community Services Block Grant	Weatherization
Client assistance	\$ 1,311	\$ 116,629	\$ -	\$ 3,828,877	\$ 114,791	\$ 619,185
Communications	120,437	8,602	760	25,374	3,543	6,599
Contract services	387,200	7,537	105,991	6,504	8,718	735
Data processing	92,633	10,518	-	326	-	-
Dues and subscriptions	51,188	-	157	-	-	-
Food supplies	87,260	-	749,245	-	1,229	-
Indirect costs	1,299,884	55,907	85,686	94,668	57,816	62,341
In-kind assistance	2,998,434	-	-	-	-	-
Insurance	164,549	929	10	4,219	3,032	9,026
Maintenance and repairs	475,503	-	-	13,627	1,404	3,132
Other	-	-	-	-	-	13,558
Parent activities and services	3,368	-	-	-	-	-
Payroll taxes and fringe benefits	2,738,756	123,189	188,499	214,597	121,624	122,121
Postage	6,303	-	28	6	4	1,052
Printing and advertising	7,178	-	-	152	38	-
Rental costs	567,344	1,975	-	55,525	3,582	2,118
Salaries	7,081,243	297,465	462,047	497,802	327,769	345,871
Supplies	801,580	6,089	87,644	38,153	8,749	24,295
Taxes and licenses	126,738	-	-	17	-	-
Training and conferences	441,938	-	1,215	-	1,524	18,359
Travel	34,333	27,123	2,370	28,187	17,173	-
Utilities	361,289	4,400	-	18,505	5,459	1,336
Total expenses before depreciation	17,848,469	660,363	1,683,652	4,826,539	676,455	1,229,728
Depreciation	459,342	-	-	8,858	-	270
Total expenses	<u>\$ 18,307,811</u>	<u>\$ 660,363</u>	<u>\$ 1,683,652</u>	<u>\$ 4,835,397</u>	<u>\$ 676,455</u>	<u>\$ 1,229,998</u>

See Notes to Financial Statements

GLEAMNS Human Resources Commission, Inc.

Exhibit 3 - Statement of Functional Expenses, Continued

For the year ended March 31, 2020

	PROGRAM SERVICES		SUPPORTING SERVICES			TOTALS
	Other	Total	Management and general	Other	Total	
Client assistance	\$ 21,833	\$ 4,702,626	\$ -	\$ -	\$ -	\$ 4,702,626
Communications	1,063	166,378	18,096	870	18,966	185,344
Contract services	6,165	522,850	97,729	31,139	128,868	651,718
Data processing	-	103,477	110,236	109	110,345	213,822
Dues and subscriptions	-	51,345	2,427	-	2,427	53,772
Food supplies	-	837,734	-	-	-	837,734
Indirect costs	194	1,656,496	-	18,093	18,093	1,674,589
In-kind assistance	-	2,998,434	-	-	-	2,998,434
Insurance	18	181,783	29,346	1,546	30,892	212,675
Maintenance and repairs	6,443	500,109	57,993	39,010	97,003	597,112
Other	-	13,558	-	200,728	200,728	214,286
Parent activities and services	-	3,368	-	-	-	3,368
Payroll taxes and fringe benefits	508	3,509,294	319,206	61,859	381,065	3,890,359
Postage	-	7,393	5,649	292	5,941	13,334
Printing and advertising	-	7,368	50	967	1,017	8,385
Rental costs	6	630,550	16,413	6,668	23,081	653,631
Salaries	3,390	9,015,587	909,124	106,344	1,015,468	10,031,055
Supplies	1,546	968,056	37,694	17,273	54,967	1,023,023
Taxes and licenses	-	126,755	-	2,297	2,297	129,052
Training and conferences	-	463,036	31,910	127	32,037	495,073
Travel	-	109,186	13,639	750	14,389	123,575
Utilities	5,197	396,186	7,660	4,693	12,353	408,539
Total expenses before depreciation	46,363	26,971,569	1,657,172	492,765	2,149,937	29,121,506
Depreciation	-	468,470	-	83,053	83,053	551,523
Total expenses	\$ 46,363	\$ 27,440,039	\$ 1,657,172	\$ 575,818	\$ 2,232,990	\$ 29,673,029

See Notes to Financial Statements

GLEAMNS Human Resources Commission, Inc.**Exhibit 4 - Statement of Cash Flows****For the year ended March 31, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating activities			
Increase/(Decrease) in net assets	\$ (101,826)	\$ (1,933)	\$ (103,759)
Adjustments to reconcile increase/(decrease) in net assets to cash provided by/(used for) operating activities			
Depreciation	83,053	468,470	551,523
Realized gains on investments	962	-	962
Unrealized losses on investments	77,366	(65)	77,301
(Increase) decrease in operating assets			
Grants and accounts receivable	(6,372)	388,599	382,227
Prepaid expenses	(893)	-	(893)
Due from other fund	-	(832,740)	(832,740)
Increase (decrease) in operating liabilities			
Accounts payable	9,493	(537,541)	(528,048)
Accrued expenses	2,295	104,503	106,798
Due to other fund	832,740	-	832,740
Deferred revenue	-	825,476	825,476
Net cash provided by/(used for) operating activities	<u>896,818</u>	<u>414,769</u>	<u>1,311,587</u>
Investing activities			
Proceeds from sales of investments	292,431	-	292,431
Purchases of investments	(327,318)	-	(327,318)
Interest and dividends on investments	25,733	65	25,798
Purchases of property and equipment	(22,951)	(414,834)	(437,785)
Net cash provided by/(used for) investing activities	<u>(32,105)</u>	<u>(414,769)</u>	<u>(446,874)</u>
Net increase/(decrease) in cash and cash equivalents	864,713	-	864,713
Cash and cash equivalents, beginning of year	2,421,498	-	2,421,498
Cash and cash equivalents, end of year	<u>\$ 3,286,211</u>	<u>\$ -</u>	<u>\$ 3,286,211</u>

See Notes to Financial Statements

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 1. Summary of Significant Accounting Policies

GLEAMNS Human Resources Commission, Inc. (the Commission) is a multifaceted-organization dedicated to combating poverty. The Commission is a not-for-profit organization structured according to the standards and requirements of the Economic Opportunity Act of 1964. The Commission operates programs primarily funded by federal and state sources. The Commission's programs include child development and education, nutrition, job skill development, public education and heating/cooling assistance to promote the betterment of less fortunate families and individuals.

The financial statements of the Commission have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to not-for-profit organizations. The Financial Accounting Standards Board (FASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

Basis of accounting:

The financial statements of the Commission are prepared on the accrual basis of accounting. Accordingly, expenses are generally recognized when incurred and revenues are recognized when earned. For cost reimbursement grants, revenue is considered earned when grant eligibility requirements are met. For grants under an advance/drawdown arrangement, revenue is considered earned based on drawdown schedules and limitations stipulated by the funding source.

Basis of presentation:

Net assets of the Commission and changes therein are classified and reported as follows:

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

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Commission and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Commission considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments:

Investments, which are stated at fair market value, consist primarily of U.S. Government securities, bonds and equities. Net realized and unrealized gains and losses on investments are reflected in the Statement of Activities.

GLEAMNS Human Resources Commission, Inc.***Notes to Financial Statements******March 31, 2020***

Note 1. Summary of Significant Accounting Policies, Continued**Property and equipment:**

Property and equipment are carried at cost. Donated assets are carried at the approximate fair market value at the date of the donation. Depreciation is computed using the straight-line method over the useful lives of the assets.

The Commission records property and equipment purchases with a cost of \$5,000 or greater as capital expenditures.

Acquisitions of property and equipment are classified based on the origin of the funds used to purchase the assets. Assets acquired by the Commission with federal and state funds are considered owned by the Commission while used in the program for which it was purchased or in subsequent related programs. Disposition and the use of any proceeds of certain assets are subject to federal and/or state regulations.

Property and equipment are reviewed on an ongoing basis for impairment based on a comparison of their carrying value to fair value.

Revenue recognition:

Unrestricted contributions received for the Commission's programs are recognized as revenue when received. Federal and State grant awards and donations received for specific purposes are recognized as revenue to the extent that related expenses are incurred in compliance with the specific restrictions. Grant terms will specify when eligibility requirements are met.

Income taxes:

The Commission has been determined by the Internal Revenue Service to be exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Management evaluates any uncertain tax positions or unrecognized tax benefits or liabilities that may exist. Management does not believe that any material uncertain tax positions or unrecognized tax benefits or liabilities exist for the year ended March 31, 2020. Tax returns for years subsequent to 2016 are subject to examination by authorities.

Investments:

All marketable equity securities and all debt securities are recorded at fair value, with realized and unrealized gains and losses reported in the Statements of Activities. Management believes its processes and procedures for valuing investments are effective, and that its estimate of value is reasonable. See Note 9 for additional information on fair value measurements.

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 1. Summary of Significant Accounting Policies, Continued

Indirect administrative costs:

Expenses for the management and operations of the Commission are allocated to the indirect administrative cost pool. The costs are not directly associated with the operations of the Commission's various grant programs. Indirect administrative costs are charged to each program on the basis of a predetermined percentage of the salaries and wages including all fringe benefits charged directly to each program. In both the determination and allocation of indirect administrative costs, the Commission follows the principles set forth in the OMB Circular A-122, *Cost Principles for Non-Profit Organizations*.

Expense allocation:

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

In-kind contributions/donated services:

GAAP requires the Commission to recognize donated services that create or enhance non-financial assets or that require specialized skill, and would typically need to be purchased if not provided by donation. The Commission receives donated facility use and other non-cash items. These items are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property are reported as restricted support. Absent donor stipulations regarding how those donated assets must be maintained, the Commission reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Commission reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Compensated absences:

Employees of the Commission accumulate a limited amount of earned but unused vacation payable to employees. The amount representing the cost of compensated absences is recorded as a liability in the administrative accounts of the Commission and is included with accrued expenses in the Statement of Financial Position. This liability is computed based upon rates of pay in effect at year-end.

Budgeting:

The Commission operates each federal program under legally adopted budgets which restrict the total expenditures to the budgetary limit. The legal level of control in most programs is the total budgeted amount with particular line item expenditure limits.

Use of estimates:

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 1. Summary of Significant Accounting Policies, Continued

Subsequent events:

In preparing these financial statements, the Commission has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, the date the financial statements were available to be issued.

In March 2020, the 2019 novel coronavirus (or "COVID-19") adversely affected, and may continue to adversely affect economic activity globally, nationally and locally. It is unknown the extent to which COVID-19 may spread, have a destabilizing effect on financial and economic activity, and increasingly have the potential to negatively impact the Commission and the U.S. economy. These conditions could adversely affect the Commission's financial condition and results of operations. Further, COVID-19 may result in health or other government authorities requiring the closure of certain Commission operations.

Note 2. Cash and Cash Equivalents

As of March 31, 2020, the Commission's carrying amount of deposits was \$3,286,211 and the bank balances were \$3,383,895 at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts at each institution up to \$250,000. At year-end, all of the Commission's cash balances were insured under FDIC or collateralized by a financial institution.

Note 3. Investments

At March 31, 2020, investments consist of the following:

Cash equivalents	\$ 72,798
Fixed income securities	78,816
Equities	273,189
Mutual Funds	286,874
Accrued Interest	<u>321</u>
Total	<u>\$ 711,998</u>

Investment income consisted of \$25,798 in interest and dividends, \$962 in realized losses on investments and \$77,301 in unrealized losses on investments. Investment income is reported net of custodial and advisory fees. Custodial and advisory fees incurred for the year-ended March 31, 2020 totaled \$13,786.

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 4. Property and Equipment

Property and equipment at March 31, 2020 are summarized as follows:

Land	\$ 100,000
Buildings and improvements	4,399,590
Leasehold improvements	2,616,619
Equipment and vehicles	<u>6,147,175</u>
Less accumulated depreciation	<u>9,551,669</u>
Net property and equipment	<u>\$ 3,711,715</u>

Depreciation expense for the year totaled \$551,523.

Note 5. Leases

The Commission has entered into operating leases for building space for thirteen of its Head Start facilities and for administrative offices for the Weatherization and Community Service Block Grant operations in Spartanburg and Cherokee counties. In nine leases, the Commission makes no lease payments and accounts for the fair market value of the leases as in-kind contributions. In the other leases for building space, the Commission makes payments ranging from approximately \$3,000 to \$220,000 annually for lease periods ranging from nine months to thirty years. These building space leases have no escalation clauses. The Commission also leases certain small office equipment. The equipment leases generally contain one year renewal options.

The operating leases have approximate remaining minimum payments due as follows:

2021	\$ 356,000
2022	282,000
2023	202,000
2024	89,000
2025	17,000
Thereafter	<u>83,000</u>
	<u>\$ 1,029,000</u>

Note 6. In-kind Contributions

The value of donated building space and services included in the financial statements and the corresponding expenses for the year ended March 31, 2020 are as follows:

	<u>Head Start</u>
Building space	\$ 2,762,641
Professional services	53,849
Other services/materials	<u>181,944</u>
Total	2,998,434
Allowable for federal grant reporting requirements	<u>539,160</u>
Total in-kind contributions reported for grant	<u>\$ 3,537,594</u>

Some items recorded as in-kind revenue for grant reporting purposes, such as contributed parent volunteer hours, are allowable for federal grant matching requirement purposes but are not considered in-kind revenue under GAAP. In-kind contributions for building space are recorded at the fair rental value. Other in-kind contributions are recorded at fair market value.

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 7. Employee Benefit Plan

The Commission offers a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code to all eligible employees. The Commission contributes 3% of the first \$6,600 in gross salary for qualified employees and 10% thereafter. Employees can make contributions to the Plan up to the maximum amount allowed by the Internal Revenue Code. The Plan was frozen as of April 1, 2001 and no new participants could enter the Plan as of that date. The Commission has also established a retirement plan under the South Carolina Retirement System, a cost-sharing multi-employer defined benefit pension plan administered by the South Carolina Public Employee Benefit Authority. Employer and employee contributions to these plans were \$1,373,574 and \$794,005, respectively, for the year ended March 31, 2020.

Note 8. Contingencies

Funds from various federal and state grant programs are often restricted for designated purposes only and are subject to audits of various federal and state agencies. The Commission can be required to repay any funds not expended for the purposes required by the grants. No losses have been accrued since amounts, if any, which may be due to federal and state agencies, have not been determined. The Commission believes that any such amount in the aggregate would not have a material adverse effect on the financial position of the Commission.

Note 9. Fair Value Measurements

GAAP provide a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Commission has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

GLEAMNS Human Resources Commission, Inc.

Notes to Financial Statements

March 31, 2020

Note 9. Fair Value Measurements, Continued

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2020.

Cash equivalents: Value at cost, which approximates fair value.

Equity securities: Value at the closing price reported in the active market in which the individual securities are traded.

Fixed income securities: Certain investments may be valued at the closing price reported in the active market in which the investment is traded. If pricing is not available based on active markets the value is based on yields currently available on comparable securities of issuers with similar credit ratings.

Mortgage backed securities: The net carrying value of mortgage-backed securities is adjusted for amortization of premiums and accretion of discounts to maturity over the estimated life of the security. Such amortization is computed using the effective interest method and included in interest income from investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Commission believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Commission's assets at fair value as of March 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash equivalents	\$ -	\$ 72,798	\$ -	\$ 72,798
Equity securities	273,189	-	-	273,189
Fixed income securities	-	78,816	-	78,816
Mutual funds	-	286,873	-	286,873
Accrued interest	-	322	-	322
Total investments	<u>\$ 273,189</u>	<u>\$ 438,809</u>	<u>\$ -</u>	<u>\$ 711,998</u>

Note 10. Concentration of Grants and Receivables

Approximately 82% of the Commission's funding is provided from grants from the U.S. Department of Health and Human Services. At March 31, 2020, approximately 75% of grants receivable were due from the U.S. Department of Health and Human Services.

Note 11. Related Party Transactions

The Commission occasionally is awarded grants/donations by various County and City Governments within its service area. A commission Board Member representing McCormick County is also a member of McCormick County Council. During the year ended March 31, 2020, the Commission received \$5,400 from McCormick County.

GLEAMNS Human Resources Commission, Inc.**Notes to Financial Statements****March 31, 2020**

Note 12. Liquidity and Availability of Financial Assets

The Commission's primary sources of support are grant funds from Federal and State sources. Most of the support is required to be used in accordance with the purpose restrictions imposed by the funding sources. As shown on the face of the statement of financial position, and summarized below at March 31, 2020, most of the Commission's financial assets are not subject to donor-imposed restrictions on use:

Financial assets available within one year and free of donor restrictions:

Cash and cash equivalents	\$ 3,286,211
Investments	711,998
Accounts receivable	<u>10,252</u>
	<u>4,008,461</u>

Financial assets available subject to restrictions:

Grants receivable	<u>1,206,780</u>
Total financial assets	<u>\$ 5,215,241</u>

GLEAMNS Human Resources Commission, Inc.*Without Donor Restrictions**Schedule A - Schedule of Financial Position**March 31, 2020*

Assets

Cash and cash equivalents	\$ 3,286,211
Investments	711,998
Accounts receivable	10,252
Prepaid expenses	48,704
Due from other fund	304,971
Property and equipment, net	349,149
Total assets	<u>\$ 4,711,285</u>

Liabilities and Net Assets**Liabilities**

Accounts payable	\$ 20,568
Accrued salaries and fringe	194,862
Accrued leave	356,313
Due to other fund	1,589,537
Total liabilities	<u>2,161,280</u>

Net assets

Without donor restrictions	<u>2,550,005</u>
Total net assets	<u>2,550,005</u>
Total liabilities and net assets	<u>\$ 4,711,285</u>

GLEAMNS Human Resources Commission, Inc.*Without Donor Restrictions**Schedule B - Schedule of Activities**For the year ended March 31, 2020*

Revenue and support

Investment income	\$ (66,316)
Reimbursements	140,934
Other revenue	2,044,771
Total revenue and support	<u>2,119,389</u>

Expenses excluding net assets released from restrictions

Communications	18,966
Contract services	128,868
Data processing	110,345
Dues and subscriptions	2,427
Indirect costs	18,093
Insurance	30,892
Maintenance and repairs	97,003
Other	200,728
Payroll taxes and fringe benefits	381,065
Postage	5,941
Printing and advertising	1,017
Rental costs	23,081
Salaries	1,015,468
Supplies	54,967
Taxes and licenses	2,297
Training and conferences	32,037
Travel	14,389
Utilities	12,353
Total expenses before depreciation	<u>2,149,937</u>

Depreciation	83,053
Total expenses	<u>2,232,990</u>

Transfers in/(out)	<u>11,775</u>
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Change in net assets	(101,826)
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Net assets, beginning of year	<u>2,651,831</u>
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Net assets, end of year	<u><u>\$ 2,550,005</u></u>
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GLEAMNS Human Resources Commission, Inc.*Without Donor Restrictions**Schedule C - Schedule of Financial Position by Department**March 31, 2020*

	<u>Accommodations</u>	<u>General</u>	<u>Indirect costs</u>	<u>Nonfederal</u>	<u>Total unrestricted</u>
Assets					
Cash and cash equivalents	\$ 3,019,967	\$ 143,225	\$ 123,019	\$ -	\$ 3,286,211
Investments	-	-	-	711,998	711,998
Accounts receivable	4,149	6,103	-	-	10,252
Prepaid expenses	48,704	-	-	-	48,704
Due from other fund	304,971	-	-	-	304,971
Property and equipment, net	151,380	197,769	-	-	349,149
Total assets	<u>\$ 3,529,171</u>	<u>\$ 347,097</u>	<u>\$ 123,019</u>	<u>\$ 711,998</u>	<u>\$ 4,711,285</u>
Liabilities and Net Assets					
Liabilities					
Accounts payable	\$ 6,385	\$ 463	\$ 13,720	\$ -	\$ 20,568
Accrued salaries and fringe	142,722	4,344	47,796	-	194,862
Accrued leave	356,313	-	-	-	356,313
Due to other fund	1,589,537	-	-	-	1,589,537
Total liabilities	<u>2,094,957</u>	<u>4,807</u>	<u>61,516</u>	<u>-</u>	<u>2,161,280</u>
Net assets					
Without donor restrictions	<u>1,434,214</u>	<u>342,290</u>	<u>61,503</u>	<u>711,998</u>	<u>2,550,005</u>
Total net assets	<u>1,434,214</u>	<u>342,290</u>	<u>61,503</u>	<u>711,998</u>	<u>2,550,005</u>
Total liabilities and net assets	<u>\$ 3,529,171</u>	<u>\$ 347,097</u>	<u>\$ 123,019</u>	<u>\$ 711,998</u>	<u>\$ 4,711,285</u>

GLEAMNS Human Resources Commission, Inc.

Without Donor Restrictions

Schedule D - Schedule of Activities by Department

For the year ended March 31, 2020

	Accommodations	General	Indirect Costs	Nonfederal	Total unrestricted
Revenue and support					
Investment income	\$ 2,704	\$ -	\$ 154	\$ (69,174)	\$ (66,316)
Reimbursements	-	140,934	-	-	140,934
Other revenue	34,279	344,483	1,666,009	-	2,044,771
Total revenue and support	<u>36,983</u>	<u>485,417</u>	<u>1,666,163</u>	<u>(69,174)</u>	<u>2,119,389</u>
Expenses excluding net assets released from restrictions					
Communications	5	865	18,096	-	18,966
Contract services	26,703	4,436	97,729	-	128,868
Data processing	-	109	110,236	-	110,345
Dues and subscriptions	-	-	2,427	-	2,427
Indirect cost	-	18,093	-	-	18,093
Insurance	-	1,546	29,346	-	30,892
Maintenance and repairs	35,395	3,615	57,993	-	97,003
Other	-	200,728	-	-	200,728
Payroll taxes and fringe benefits	29,838	32,021	319,206	-	381,065
Postage	-	292	5,649	-	5,941
Printing and advertising	-	967	50	-	1,017
Rental costs	-	6,668	16,413	-	23,081
Salaries	2,010	104,334	909,124	-	1,015,468
Supplies	9,944	7,329	37,694	-	54,967
Taxes and licenses	-	2,297	-	-	2,297
Training and conferences	-	127	31,910	-	32,037
Travel	750	-	13,639	-	14,389
Utilities	-	4,693	7,660	-	12,353
Total expenses before depreciation	<u>104,645</u>	<u>388,120</u>	<u>1,657,172</u>	<u>-</u>	<u>2,149,937</u>
Depreciation	60,979	22,074	-	-	83,053
Total expenses	<u>165,624</u>	<u>410,194</u>	<u>1,657,172</u>	<u>-</u>	<u>2,232,990</u>
Transfers in/(out)	<u>11,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,775</u>
Change in net assets	<u>(116,866)</u>	<u>75,223</u>	<u>8,991</u>	<u>(69,174)</u>	<u>(101,826)</u>
Net assets, beginning of year	<u>1,551,080</u>	<u>267,067</u>	<u>52,512</u>	<u>781,172</u>	<u>2,651,831</u>
Net assets, end of year	<u>\$ 1,434,214</u>	<u>\$ 342,290</u>	<u>\$ 61,503</u>	<u>\$ 711,998</u>	<u>\$ 2,550,005</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule E - Schedule of Financial Position**March 31, 2020*

Assets

Grants receivable	\$	1,206,780
Due from other fund		1,589,537
Property and equipment, net		<u>3,362,566</u>
Total assets	\$	<u><u>6,158,883</u></u>

Liabilities and Net Assets***Liabilities***

Accounts payable	\$	441,256
Accrued salaries and fringe		577,920
Due to other fund		304,971
Deferred revenues		<u>1,332,074</u>
Total liabilities		<u><u>2,656,221</u></u>

Net assets

With donor restrictions		<u>3,502,662</u>
Total net assets		<u><u>3,502,662</u></u>
Total liabilities and net assets	\$	<u><u>6,158,883</u></u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule F - Schedule of Activities**For the year ended March 31, 2020*

Revenue and support

Grant revenue	\$ 24,244,392
In-kind contributions	2,998,434
Other revenue	206,990
Investment income	65
Total revenue and support	<u>27,449,881</u>

Expenses - Net assets released from restrictions

Client assistance	4,702,626
Communications	166,378
Contract services	522,850
Data processing	103,477
Dues and subscriptions	51,345
Food supplies	837,734
Indirect cost	1,656,496
In-kind assistance	2,998,434
Insurance	181,783
Maintenance and repairs	500,109
Other	13,558
Parent activities and services	3,368
Payroll taxes and fringe benefits	3,509,294
Postage	7,393
Printing and advertising	7,368
Rental costs	630,550
Salaries	9,015,587
Supplies	968,056
Taxes and licenses	126,755
Training and conferences	463,036
Travel	109,186
Utilities	396,186
Total expenses before other expenses	<u>26,971,569</u>

Depreciation	468,470
Transfers in/(out)	(11,775)
Total expenses	<u>27,451,814</u>
Change in net assets	(1,933)

Net assets, beginning of year	<u>3,504,595</u>
Net assets, end of year	<u>\$ 3,502,662</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule G - Schedule of Financial Position by Grant Program

March 31, 2020

	<u>Department of Juvenile Justice</u>	<u>Child and Adult Care Food Program</u>	<u>Community Services Block Grant</u>	<u>Early Head Start CCP/Head Start</u>	<u>McCormick Helping Hands</u>	<u>WIOA ADULT</u>	<u>WIOA TITLE II-C YOUTH</u>
Assets							
Grants receivable	\$ -	\$ 68,715	\$ -	\$ 907,251	\$ -	\$ 99,857	\$ 55,893
Due from other fund	-	8,533	254,050	-	4,269	-	-
Property and equipment, net	-	-	135	3,328,726	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 77,248</u>	<u>\$ 254,185</u>	<u>\$ 4,235,977</u>	<u>\$ 4,269</u>	<u>\$ 99,857</u>	<u>\$ 55,893</u>
Liabilities and Net Assets							
<i>Liabilities</i>							
Accounts payable	\$ -	\$ 48,881	\$ 4,157	\$ 324,622	\$ -	\$ 19,524	\$ 4,575
Accrued salaries and fringe	-	28,367	19,531	447,193	-	11,784	8,324
Due to other fund	-	-	-	135,443	-	68,549	42,994
Deferred revenues	-	-	230,361	-	-	-	-
Total liabilities	<u>-</u>	<u>77,248</u>	<u>254,049</u>	<u>907,258</u>	<u>-</u>	<u>99,857</u>	<u>55,893</u>
<i>Net assets</i>							
With donor restrictions	-	-	136	3,328,719	4,269	-	-
Total net assets	<u>-</u>	<u>-</u>	<u>136</u>	<u>3,328,719</u>	<u>4,269</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ -</u>	<u>\$ 77,248</u>	<u>\$ 254,185</u>	<u>\$ 4,235,977</u>	<u>\$ 4,269</u>	<u>\$ 99,857</u>	<u>\$ 55,893</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule G - Schedule of Financial Position by Grant Program, Continued

March 31, 2020

	<u>WIOA Dislocated Workers</u>	<u>WIOA General Fund</u>	<u>WIOA Technology</u>	<u>LIHEAP</u>	<u>SCE&G</u>	<u>United Way</u>	<u>Weatherization</u>
Assets							
Grants receivable	\$ 28,994	\$ 8,522	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other fund	-	-	-	1,060,866	3,872	1,324	84,629
Property and equipment, net	-	-	-	30,805	-	-	2,900
Total assets	<u>\$ 28,994</u>	<u>\$ 8,522</u>	<u>\$ -</u>	<u>\$ 1,091,671</u>	<u>\$ 3,872</u>	<u>\$ 1,324</u>	<u>\$ 87,529</u>
Liabilities and Net Assets							
<i>Liabilities</i>							
Accounts payable	\$ 1,818	\$ 1,140	\$ -	\$ 13,692	\$ -	\$ -	\$ 21,330
Accrued salaries and fringe	4,084	598	-	33,956	-	-	18,439
Due to other fund	23,092	6,784	-	-	-	-	-
Deferred revenues	-	-	-	1,013,218	2,238	1,324	44,861
Total liabilities	<u>28,994</u>	<u>8,522</u>	<u>-</u>	<u>1,060,866</u>	<u>2,238</u>	<u>1,324</u>	<u>84,630</u>
<i>Net assets</i>							
With donor restrictions	-	-	-	30,805	1,634	-	2,899
Total net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,805</u>	<u>1,634</u>	<u>-</u>	<u>2,899</u>
Total liabilities and net assets	<u>\$ 28,994</u>	<u>\$ 8,522</u>	<u>\$ -</u>	<u>\$ 1,091,671</u>	<u>\$ 3,872</u>	<u>\$ 1,324</u>	<u>\$ 87,529</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule G - Schedule of Financial Position by Grant Program, Continued

March 31, 2020

	Duke Energy Weatherization	Rental Project	WIOA Re-Entry Navigator	WIOA One Stop Operator	Piedmont Natural Gas	Duke Power Fan Relief	Total
Assets							
Grants receivable	\$ -	\$ 3,188	\$ 18,557	\$ 15,803	\$ -	\$ -	\$ 1,206,780
Due from other fund	91,640	40,282	-	-	8,413	31,659	1,589,537
Property and equipment, net	-	-	-	-	-	-	3,362,566
Total assets	<u>\$ 91,640</u>	<u>\$ 43,470</u>	<u>\$ 18,557</u>	<u>\$ 15,803</u>	<u>\$ 8,413</u>	<u>\$ 31,659</u>	<u>\$ 6,158,883</u>
Liabilities and Net Assets							
Liabilities							
Accounts payable	\$ -	\$ 910	\$ 339	\$ 268	\$ -	\$ -	\$ 441,256
Accrued salaries and fringe	-	-	2,428	3,216	-	-	577,920
Due to other fund	-	-	15,790	12,319	-	-	304,971
Deferred revenues	-	-	-	-	8,413	31,659	1,332,074
Total liabilities	<u>-</u>	<u>910</u>	<u>18,557</u>	<u>15,803</u>	<u>8,413</u>	<u>31,659</u>	<u>2,656,221</u>
Net assets							
With donor restrictions	91,640	42,560	-	-	-	-	3,502,662
Total net assets	<u>91,640</u>	<u>42,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,502,662</u>
Total liabilities and net assets	<u>\$ 91,640</u>	<u>\$ 43,470</u>	<u>\$ 18,557</u>	<u>\$ 15,803</u>	<u>\$ 8,413</u>	<u>\$ 31,659</u>	<u>\$ 6,158,883</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - Schedule of Activities by Grant Program

For the year ended March 31, 2020

	Department of Juvenile Justice	Child and Adult Care Food Program	Community Services Block Grant	Duke Power Fan Relief	Early Head Start CCP/Head Start	WIOA ADULT	McCormick Helping Hands
Revenue and support							
Grant revenue	\$ -	\$ 1,179,609	\$ 676,455	\$ 450	\$ 15,644,602	\$ 114,131	\$ -
In-kind contributions	-	-	-	-	2,998,434	-	-
Other revenue	5,007	166,855	-	-	-	-	16,000
Investment income	-	-	-	-	-	-	-
Total revenue and support	5,007	1,346,464	676,455	450	18,643,036	114,131	16,000
Expenses - net assets released from restrictions							
Client assistance	-	-	114,791	450	1,311	37,309	15,625
Communications	124	760	3,543	-	120,437	1,101	-
Contract services	308	105,991	8,718	-	387,200	75	-
Data processing	-	-	-	-	92,633	-	-
Dues and subscriptions	-	157	-	-	51,188	-	-
Food supplies	-	749,245	1,229	-	87,260	-	-
Indirect cost	194	85,686	57,816	-	1,299,884	8,505	-
In-kind assistance	-	-	-	-	2,998,434	-	-
Insurance	6	10	3,032	-	164,549	-	-
Maintenance and repairs	98	-	1,404	-	475,503	-	-
Other	-	-	-	-	-	-	-
Parent activities and services	-	-	-	-	3,368	-	-
Payroll taxes and fringe benefits	508	188,499	121,624	-	2,738,756	19,325	-
Postage	-	28	4	-	6,303	-	-
Printing and advertising	-	-	38	-	7,178	-	-
Rental costs	3	-	3,582	-	567,344	314	-
Salaries	3,390	462,047	327,769	-	7,081,243	44,671	-
Supplies	68	87,644	8,749	-	801,580	-	-
Taxes and licenses	-	-	-	-	126,738	-	-
Training and conferences	-	1,215	1,524	-	441,938	-	-
Travel	-	2,370	17,173	-	34,333	2,831	-
Utilities	308	-	5,459	-	361,289	-	-
Total expenses before depreciation	5,007	1,683,652	676,455	450	17,848,469	114,131	15,625
Depreciation	-	-	-	-	459,342	-	-
Total expenses	5,007	1,683,652	676,455	450	18,307,811	114,131	15,625
Transfers in/(out)	-	400,628	-	-	(400,628)	-	-
Gain/(Loss) on disposal of fixed assets	-	-	-	-	-	-	-
Change in net assets	-	63,440	-	-	(65,403)	-	375
Net assets, beginning of year	-	(63,440)	136	-	3,394,122	-	3,894
Net assets, end of year	\$ -	\$ -	\$ 136	\$ -	\$ 3,328,719	\$ -	\$ 4,269

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - Schedule of Activities by Grant Program, Continued

For the year ended March 31, 2020

	WIOA Title II-C Youth	WIOA Dislocated Workers	WIOA General Fund	WIOA Technology	LIHEAP	SCE&G	Weatherization /LWAP
Revenue and support							
Grant revenue	\$ 349,116	\$ 34,384	\$ 12,896	\$ 19,119	\$ 4,847,428	\$ 4,358	\$ 1,229,727
In-kind contributions	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Total revenue and support	<u>349,116</u>	<u>34,384</u>	<u>12,896</u>	<u>19,119</u>	<u>4,847,428</u>	<u>4,358</u>	<u>1,229,727</u>
Expenses - net assets released from restrictions							
Client assistance	70,431	7,612	-	-	3,828,877	4,358	619,185
Communications	3,872	396	943	-	25,374	-	6,599
Contract services	173	27	2,965	3,985	6,504	-	735
Data processing	109	-	-	10,300	326	-	-
Dues and subscriptions	-	-	-	-	-	-	-
Food supplies	-	-	-	-	-	-	-
Indirect cost	29,764	2,946	352	-	94,668	-	62,341
In-kind assistance	-	-	-	-	-	-	-
Insurance	777	-	-	-	4,219	-	9,026
Maintenance and repairs	-	-	-	-	13,627	-	3,132
Other	-	-	-	-	-	-	13,558
Parent activities and services	-	-	-	-	-	-	-
Payroll taxes and fringe benefits	66,363	6,694	817	-	214,597	-	122,121
Postage	-	-	-	-	6	-	1,052
Printing and advertising	-	-	-	-	152	-	-
Rental costs	1,175	113	373	-	55,525	-	2,118
Salaries	157,592	15,477	1,830	-	497,802	-	345,871
Supplies	-	-	1,216	4,834	38,153	-	24,295
Taxes and licenses	-	-	-	-	17	-	-
Training and conferences	-	-	-	-	-	-	18,359
Travel	18,860	1,119	-	-	28,187	-	-
Utilities	-	-	4,400	-	18,505	-	1,336
Total expenses before depreciation	<u>349,116</u>	<u>34,384</u>	<u>12,896</u>	<u>19,119</u>	<u>4,826,539</u>	<u>4,358</u>	<u>1,229,728</u>
Depreciation	-	-	-	-	8,858	-	270
Total expenses	<u>349,116</u>	<u>34,384</u>	<u>12,896</u>	<u>19,119</u>	<u>4,835,397</u>	<u>4,358</u>	<u>1,229,998</u>
Transfers in/(out)	-	-	-	-	-	-	-
Gain/(Loss) on disposal of fixed assets	-	-	-	-	-	-	-
Change in net assets	-	-	-	-	12,031	-	(271)
Net assets, beginning of year	-	-	-	-	18,774	1,634	3,170
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,805</u>	<u>\$ 1,634</u>	<u>\$ 2,899</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - Schedule of Activities by Grant Program, Continued

For the year ended March 31, 2020

	<u>Duke Energy Weatherization</u>	<u>Rental Project</u>	<u>WIOA Re-Entry Navigator</u>	<u>WIOA One Stop Operator</u>	<u>Piedmont Natural Gas</u>	<u>Total With Donor Restrictions</u>
Revenue and support						
Grant revenue	\$ -	\$ -	\$ 45,754	\$ 84,963	\$ 1,400	\$ 24,244,392
In-kind contributions	-	-	-	-	-	2,998,434
Other revenue	-	19,128	-	-	-	206,990
Investment income	-	65	-	-	-	65
Total revenue and support	-	19,193	45,754	84,963	1,400	27,449,881
Expenses - net assets released from restrictions						
Client assistance	-	-	1,277	-	1,400	4,702,626
Communications	-	939	397	1,893	-	166,378
Contract services	-	5,857	38	274	-	522,850
Data processing	-	-	-	109	-	103,477
Dues and subscriptions	-	-	-	-	-	51,345
Food supplies	-	-	-	-	-	837,734
Indirect cost	-	-	4,910	9,430	-	1,656,496
In-kind assistance	-	-	-	-	-	2,998,434
Insurance	-	12	-	152	-	181,783
Maintenance and repairs	-	6,345	-	-	-	500,109
Other	-	-	-	-	-	13,558
Parent activities and services	-	-	-	-	-	3,368
Payroll taxes and fringe benefits	-	-	10,827	19,163	-	3,509,294
Postage	-	-	-	-	-	7,393
Printing and advertising	-	-	-	-	-	7,368
Rental costs	-	3	-	-	-	630,550
Salaries	-	-	26,119	51,776	-	9,015,587
Supplies	-	1,478	5	34	-	968,056
Taxes and licenses	-	-	-	-	-	126,755
Training and conferences	-	-	-	-	-	463,036
Travel	-	-	2,181	2,132	-	109,186
Utilities	-	4,889	-	-	-	396,186
Total expenses before depreciation	-	19,523	45,754	84,963	1,400	26,971,569
Depreciation	-	-	-	-	-	468,470
Total expenses	-	19,523	45,754	84,963	1,400	27,440,039
Transfers in/(out)	(11,775)	-	-	-	-	(11,775)
Gain/(Loss) on disposal of fixed assets	-	-	-	-	-	-
Change in net assets	(11,775)	(330)	-	-	-	(1,933)
Net assets, beginning of year	103,415	42,890	-	-	-	3,504,595
Net assets, end of year	\$ 91,640	\$ 42,560	\$ -	\$ -	\$ -	\$ 3,502,662

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 1-1 Schedule of Budget and Costs**Department of Juvenile Justice**For the year ended March 31, 2020***Contract period July 1, 2018 through June 30, 2019**

	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	700	124	480	220
Community food and nutrient	-	-	-	-
Contract services	600	308	957	(357)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	1,149	194	943	206
In-kind assistance	-	-	-	-
Insurance	-	6	6	(6)
Maintenance and repair	1,850	98	688	1,162
Other	-	-	-	-
Payroll taxes and fringe	1,725	508	1,673	52
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	248	3	61	187
Salaries	6,528	3,390	7,954	(1,426)
Supplies	1,500	68	542	958
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	700	308	1,696	(996)
Total expenses before depreciation and equipment	15,000	5,007	15,000	-
Equipment	-	-	-	-
Total with equipment	15,000	5,007	15,000	-
Depreciation	-	-	-	-
Total expenses	\$ 15,000	\$ 5,007	\$ 15,000	\$ -

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 2-1 Schedule of Budget and Costs

Child and Adult Care Food Program

For the year ended March 31, 2020

Contract period October 1, 2018 through September 30, 2019

	Budget	4/1/2019 - 9/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	900	347	797	103
Community food and nutrient	-	-	-	-
Contract services	200,250	44,222	159,007	41,243
Data processing	500	-	-	500
Dues and subscriptions	155	157	157	(2)
Food supplies	727,211	313,197	811,161	(83,950)
Indirect cost	105,138	46,444	93,467	11,671
In-kind assistance	-	-	-	-
Insurance	50	10	10	40
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	220,024	101,176	208,667	11,357
Postage	125	13	26	99
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	529,890	254,159	506,450	23,440
Supplies	70,750	38,243	86,507	(15,757)
Tax and license	-	-	-	-
Training and conferences	1,500	-	-	1,500
Travel	5,000	2,163	5,533	(533)
Utilities	-	-	-	-
Total expenses before depreciation and equipment	1,861,493	800,131	1,871,782	(10,289)
Equipment	-	-	-	-
Total before depreciation	1,861,493	800,131	1,871,782	(10,289)
Depreciation	-	-	-	-
Total expenses	<u>\$ 1,861,493</u>	<u>\$ 800,131</u>	<u>\$ 1,871,782</u>	<u>\$ (10,289)</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 2-2 Schedule of Budget and Costs**Child and Adult Care Food Program**For the year ended March 31, 2020***Contract period October 1, 2019 through September 30, 2020**

	Budget	10/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	900	413	413	487
Community food and nutrient	-	-	-	-
Contract services	155,750	61,769	61,769	93,981
Data processing	500	-	-	500
Due and subscriptions	155	-	-	155
Equipment	-	-	-	-
Food supplies	738,199	436,048	436,048	302,151
Indirect cost	101,182	39,242	39,242	61,940
In-kind assistance	-	-	-	-
Insurance	50	-	-	50
Maintenance and repair	-	-	-	-
Payroll taxes and fringe	233,674	87,323	87,323	146,351
Postage	125	15	15	110
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	540,481	207,888	207,888	332,593
Supplies	85,750	49,401	49,401	36,349
Tax and license	-	-	-	-
Training and conferences	1,500	1,215	1,215	285
Travel	5,000	207	207	4,793
Utilities	-	-	-	-
Total expenses before depreciation and equipment	1,863,266	883,521	883,521	979,745
Equipment	-	-	-	-
Total Before Depreciation	1,863,266	883,521	883,521	979,745
Depreciation	-	-	-	-
Total expenses	\$ 1,863,266	\$ 883,521	\$ 883,521	\$ 979,745

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 3-1 Schedule of Budget and Costs**Community Services Block Grant**For the year ended March 31, 2020***Contract period January 1, 2019 through December 31, 2019**

	Budget	4/1/2019 - 12/31/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 307,294	\$ 96,261	\$ 111,528	\$ 195,766
Communications	10,308	2,507	3,808	6,500
Community food and nutrient	-	-	-	-
Contract services	12,305	6,846	7,715	4,590
Data processing	-	-	-	-
Dues and subscriptions	2,800	-	2,800	-
Food supplies	922	716	1,005	(83)
Indirect cost	58,619	43,356	56,900	1,719
In-kind assistance	-	-	-	-
Insurance	6,110	3,032	3,032	3,078
Maintenance and repair	7,000	898	953	6,047
Other	-	-	-	-
Payroll taxes and fringe	133,527	91,132	121,004	12,523
Postage	-	3	3	(3)
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	18,500	2,627	3,456	15,044
Salaries	329,809	249,461	323,198	6,611
Supplies	14,012	5,286	7,137	6,875
Tax and license	-	-	-	-
Training and conferences	500	1,524	1,564	(1,064)
Travel	27,810	16,379	21,966	5,844
Utilities	10,000	3,822	6,145	3,855
Total expenses before depreciation and equipment	939,516	523,850	672,214	267,302
Equipment	-	-	-	-
Total expenses before depreciation	939,516	523,850	672,214	267,302
Depreciation	-	-	-	-
Total expenses	<u>\$ 939,516</u>	<u>\$ 523,850</u>	<u>\$ 672,214</u>	<u>\$ 267,302</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 3-2 Schedule of Budget and Costs

Community Services Block Grant

For the year ended March 31, 2020

Contract period January 1, 2020 through December 31, 2020

	Budget	1/1/2020 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 116,328	\$ 13,995	\$ 13,995	\$ 102,333
Communications	4,000	1,036	1,036	2,964
Community food and nutrient	-	-	-	-
Contract services	4,999	1,082	1,082	3,917
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	700	513	513	187
Indirect cost	60,902	14,460	14,460	46,442
In-kind assistance	-	-	-	-
Insurance	2,000	-	-	2,000
Maintenance and repair	800	506	506	294
Other	-	-	-	-
Payroll taxes and fringe	132,101	30,492	30,492	101,609
Postage	-	1	1	(1)
Printing and advertising	-	38	38	(38)
Repayment to funding source	-	-	-	-
Rental cost	6,500	955	955	5,545
Salaries	326,146	78,308	78,308	247,838
Supplies	2,669	1,788	1,788	881
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	3,000	794	794	2,206
Utilities	6,500	1,637	1,637	4,863
Total expenses before depreciation and equipment	666,645	145,605	145,605	521,040
Equipment	-	-	-	-
Total expenses before depreciation	666,645	145,605	145,605	521,040
Depreciation	-	-	-	-
Total expenses	\$ 666,645	\$ 145,605	\$ 145,605	\$ 521,040

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 3-3 Schedule of Budget and Costs**Community Services Block Grant - Supplemental & Discretionary**For the year ended March 31, 2020***Contract period July 1, 2019 through September 30, 2019**

	Budget	7/1/2019 - 9/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 4,000	\$ 4,535	\$ 4,535	\$ (535)
Communications	-	-	-	-
Community food and nutrient Services	1,500	790	790	710
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	1,500	1,675	1,675	(175)
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation and equipment	7,000	7,000	7,000	-
Equipment	-	-	-	-
Total expenses before depreciation	7,000	7,000	7,000	-
Depreciation	-	-	-	-
Total expenses	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 6-1 Schedule of Budget and Costs**Head Start Program**For the year ended March 31, 2020***Contract period April 1, 2019 through June 30, 2019**

	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	22,875	28,435	28,435	(5,560)
Community food and nutrient	-	-	-	-
Contract services	114,628	120,908	120,908	(6,280)
Data processing	18,778	34,798	34,798	(16,020)
Dues and subscriptions	3,700	3,342	3,342	358
Food supplies	3,600	66	66	3,534
Indirect cost	370,241	301,979	301,979	68,262
Insurance	127,076	153,993	153,993	(26,917)
Maintenance and repair	90,215	143,538	143,538	(53,323)
Other	-	-	-	-
Parent activities and services	750	595	595	155
Payroll taxes and fringe	851,282	651,341	651,341	199,941
Postage	1,115	1,753	1,753	(638)
Printing and advertising	440	-	-	440
Repayment to funding source	-	-	-	-
Rental cost	147,800	143,118	143,118	4,682
Salaries	1,981,474	1,657,795	1,657,795	323,679
Supplies	86,123	129,834	129,834	(43,711)
Tax and license	-	1,085	1,085	(1,085)
Training and conferences	77,561	73,769	73,769	3,792
Travel	5,200	7,555	7,555	(2,355)
Utilities	56,450	73,736	73,736	(17,286)
Total expenses before depreciation, fixed assets and in-kind	<u>3,959,308</u>	<u>3,527,640</u>	<u>3,527,640</u>	<u>431,668</u>
Equipment (over \$5,000)	-	-	-	-
Vehicle purchases	270,485	269,485	269,485	1,000
Other equipment	-	-	-	-
Capital outlays	-	-	-	-
Leasehold improvements	124,461	117,136	117,136	7,325
Total fixed assets	<u>394,946</u>	<u>386,621</u>	<u>386,621</u>	<u>8,325</u>
Total expenses before depreciation and in-kind	<u>4,354,254</u>	<u>3,914,261</u>	<u>3,914,261</u>	<u>439,993</u>
In-kind	-	627,415	627,415	(627,415)
Depreciation	-	108,413	108,413	(108,413)
Total expenses	<u>\$ 4,354,254</u>	<u>\$ 4,650,089</u>	<u>\$ 4,650,089</u>	<u>\$ (295,835)</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 6-2 Schedule of Budget and Costs**Head Start Program**For the year ended March 31, 2020*

	Contract period July 1, 2019 through March 31, 2020			
	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 2,300	\$ 1,311	\$ 1,311	\$ 989
Communications	131,970	90,164	90,164	41,806
Community food and nutrient	-	-	-	-
Contract services	594,872	484,767	484,767	110,105
Data processing	52,729	56,681	56,681	(3,952)
Dues and subscriptions	53,550	47,846	47,846	5,704
Food supplies	181,440	86,521	86,521	94,919
Indirect cost	1,013,329	949,136	949,136	64,193
Insurance	15,518	8,583	8,583	6,935
Maintenance and repair	566,485	321,802	321,802	244,683
Other	-	-	-	-
Parent activities and services	9,800	2,525	2,525	7,275
Payroll taxes and fringe	2,186,327	1,997,318	1,997,318	189,009
Postage	7,300	4,550	4,550	2,750
Printing and advertising	11,410	7,063	7,063	4,347
Repayment to funding source	-	-	-	-
Rental cost	438,687	419,731	419,731	18,956
Salaries	5,358,202	5,144,324	5,144,324	213,878
Supplies	715,358	660,194	660,194	55,164
Tax and license	175,500	123,968	123,968	51,532
Training and conferences	308,184	364,407	364,407	(56,223)
Travel	52,000	25,265	25,265	26,735
Utilities	373,085	281,646	281,646	91,439
Total expenses before depreciation, fixed assets and in-kind	<u>12,248,046</u>	<u>11,077,802</u>	<u>11,077,802</u>	<u>1,170,244</u>
Equipment (over \$5,000)	35,097	-	-	35,097
Vehicle purchases	1,233,956	-	-	1,233,956
Other equipment	-	-	-	-
Capital outlays	-	-	-	-
Leasehold improvements	242,249	7,325	7,325	234,924
Total fixed assets	<u>1,511,302</u>	<u>7,325</u>	<u>7,325</u>	<u>1,503,977</u>
Total expenses before depreciation and in-kind	<u>13,759,348</u>	<u>11,085,127</u>	<u>11,085,127</u>	<u>2,674,221</u>
In-kind	-	2,255,471	2,255,471	(2,255,471)
Depreciation	-	327,243	327,243	(327,243)
Total expenses	<u>\$ 13,759,348</u>	<u>\$ 13,667,841</u>	<u>\$ 13,667,841</u>	<u>\$ 91,507</u>

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 6-3 Schedule of Budget and Costs

Early Head Start Child Care Partnership Program #1

For the year ended March 31, 2020

Contract period Septmeber 1, 2018 through August 31, 2019

	<u>Budget</u>	<u>4/1/2019 - 8/31/2019 Actual</u>	<u>Grant to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Client assistance	\$ 250	\$ -	\$ -	\$ 250
Communications	3,000	749	1,836	1,164
Community food and nutrient	-	-	-	-
Contract services	480,037	103,500	203,106	276,931
Data processing	1,000	109	109	891
Dues and subscriptions	-	-	-	-
Food supplies	8,000	72	291	7,709
Indirect cost	57,851	17,861	44,420	13,431
Insurance	2,250	1,973	1,973	277
Maintenance and repair	13,141	3,708	6,602	6,539
Other	-	-	-	-
Parent activities and services	1,660	49	213	1,447
Payroll taxes and fringe	123,798	34,225	85,099	38,699
Postage	500	-	73	427
Printing and advertising	600	115	115	485
Repayment to funding source	-	-	-	-
Rental cost	7,500	1,870	4,458	3,042
Salaries	291,802	102,434	254,766	37,036
Supplies	36,797	1,575	11,871	24,926
Tax and license	3,000	-	1,690	1,310
Training and conferences	25,746	3,718	5,484	20,262
Travel	6,500	541	1,686	4,814
Utilities	5,500	2,448	5,841	(341)
Total expenses before fixed assets, depreciation and in-kind	<u>1,068,932</u>	<u>274,947</u>	<u>629,633</u>	<u>439,299</u>
Equipment and vehicles (over \$5,000)	-	-	-	-
Leasehold improvements	-	-	-	-
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses before in-kind and depreciation	<u>1,068,932</u>	<u>274,947</u>	<u>629,633</u>	<u>439,299</u>
In-kind	-	47,945	47,945	(47,945)
Depreciation	-	9,869	23,686	(23,686)
Total expenses	<u>\$ 1,068,932</u>	<u>\$ 332,761</u>	<u>\$ 701,264</u>	<u>\$ 367,668</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 6-4 Schedule of Budget and Costs**Early Head Start Child Care Partnership Program #2**For the year ended March 31, 2020*

	Contract period September 1, 2019 through August 31, 2020			
	Budget	9/01/2019- 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	2,000	1,089	1,089	911
Community food and nutrient	-	-	-	-
Contract services	224,184	78,653	78,653	145,531
Data processing	3,250	1,045	1,045	2,205
Dues and subscriptions	7,250	-	-	7,250
Food supplies	10,000	601	601	9,399
Indirect cost	86,214	30,908	30,908	55,306
Insurance	2,500	-	-	2,500
Maintenance and repair	11,000	6,455	6,455	4,545
Other	-	-	-	-
Parent activities and services	1,600	199	199	1,401
Payroll taxes and fringe	199,460	55,872	55,872	143,588
Postage	500	-	-	500
Printing and advertising	600	-	-	600
Repayment to funding source	-	-	-	-
Rental cost	4,790	2,625	2,625	2,165
Salaries	460,173	176,690	176,690	283,483
Supplies	32,103	9,977	9,977	22,126
Tax and license	1,800	1,685	1,685	115
Training and conferences	26,746	44	44	26,702
Travel	7,244	972	972	6,272
Utilities	6,000	3,459	3,459	2,541
Total expenses before fixed assets, depreciation and in-kind	<u>1,087,414</u>	<u>370,274</u>	<u>370,274</u>	<u>717,140</u>
Equipment and vehicles (over \$5,000)	-	-	-	-
Leasehold improvements	-	-	-	-
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses before in-kind and depreciation	<u>1,087,414</u>	<u>370,274</u>	<u>370,274</u>	<u>717,140</u>
In-kind	-	67,603	67,603	(67,603)
Depreciation	-	13,817	13,817	(13,817)
Total expenses	<u>\$ 1,087,414</u>	<u>\$ 451,694</u>	<u>\$ 451,694</u>	<u>\$ 635,720</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 7-1 Schedule of Budget and Costs**McCormick Helping Hands #1**For the year ended March 31, 2020***Contract period July 1, 2018 through June 30, 2019**

	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 16,025	\$ 7,025	\$ 15,156	\$ 869
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	<u>16,025</u>	<u>7,025</u>	<u>15,156</u>	<u>869</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 16,025</u>	<u>\$ 7,025</u>	<u>\$ 15,156</u>	<u>\$ 869</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 7-2 Schedule of Budget and Costs**McCormick Helping Hands #2**For the year ended March 31, 2019***Contract period July 1, 2019 through June 30, 2020**

	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 12,869	\$ 8,600	\$ 8,600	\$ 4,269
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	<u>12,869</u>	<u>8,600</u>	<u>8,600</u>	<u>4,269</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 12,869</u>	<u>\$ 8,600</u>	<u>\$ 8,600</u>	<u>\$ 4,269</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 8-1 Schedule of Budget and Costs**WIOA - Title II-C Youth Program**For the year ended March 31, 2020***Contract period July 1, 2018 through December 31, 2019**

	Budget	4/1/2019 - 12/31/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 172,514	\$ 55,538	\$ 123,369	\$ 49,145
Communications	6,750	3,167	6,674	76
Community food and nutrient	-	-	-	-
Contract services	750	125	201	549
Data processing	-	109	109	(109)
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	50,158	23,749	45,745	4,413
In-kind assistance	-	-	-	-
Insurance	700	777	777	(77)
Maintenance and repair	-	-	-	-
Equipment	-	-	-	-
Payroll taxes and fringe	107,077	52,625	101,574	5,503
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	1,050	974	1,895	(845)
Salaries	253,380	126,073	245,392	7,988
Supplies	1,400	-	442	958
Tax and license	-	-	-	-
Training and conferences	1,160	-	-	1,160
Travel	34,022	17,152	35,523	(1,501)
Utilities	500	-	-	500
Total expenses before depreciation	629,461	280,289	561,701	67,760
Depreciation	-	-	-	-
Total expenses	\$ 629,461	\$ 280,289	\$ 561,701	\$ 67,760

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 8-2 Schedule of Budget and Costs**WIOA - Title II-C Youth Program**For the year ended March 31, 2020***Contract period January 31, 2020 through June 30, 2021**

	Budget	1/1/2020 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 261,065	\$ 14,893	\$ 14,893	\$ 246,172
Communications	5,674	705	705	4,969
Community food and nutrient	-	-	-	-
Contract services	1,280	48	48	1,232
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	39,313	6,015	6,015	33,298
In-Kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	90,475	13,738	13,738	76,737
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	201	201	(201)
Salaries	210,311	31,519	31,519	178,792
Supplies	1,670	-	-	1,670
Tax and license	-	-	-	-
Training and conferences	1,920	-	-	1,920
Travel	17,752	1,708	1,708	16,044
Utilities	-	-	-	-
Total expenses before depreciation	629,460	68,827	68,827	560,633
Depreciation	-	-	-	-
Total expenses	\$ 629,460	\$ 68,827	\$ 68,827	\$ 560,633

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 9-2 Schedule of Budget and Costs

Low Income Home Energy Assistance Program

For the year ended March 31, 2020

Contract period January 1, 2020 through December 31, 2020

	Budget	01/01/2020 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 3,989,159	\$ 1,144,787	\$ 1,144,787	\$ 2,844,372
Communications	34,100	6,682	6,682	27,418
Community food and nutrient	-	-	-	-
Contract services	16,000	1,113	1,113	14,887
Equipment	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	105,885	23,928	23,928	81,957
In-kind assistance	-	-	-	-
Insurance	9,725	40	40	9,685
Maintenance and repair	15,500	3,859	3,859	11,641
Other	-	-	-	-
Payroll taxes and fringe	245,406	53,067	53,067	192,339
Postage	-	4	4	(4)
Printing and advertising	-	152	152	(152)
Repayment to funding source	-	-	-	-
Rental cost	57,900	16,453	16,453	41,447
Salaries	551,328	126,978	126,978	424,350
Supplies	72,389	14,142	14,142	58,247
Tax and license	-	17	17	(17)
Training and conferences	-	-	-	-
Travel	61,110	6,202	6,202	54,908
Utilities	25,550	5,525	5,525	20,025
Total expenses before depreciation and equipment	5,184,052	1,402,949	1,402,949	3,781,103
Equipment	-	-	-	-
Total expenses before depreciation	5,184,052	1,402,949	1,402,949	3,781,103
Depreciation	-	2,105	2,105	(2,105)
Total expenses	\$ 5,184,052	\$ 1,405,054	\$ 1,405,054	\$ 3,778,998

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 9-1 Schedule of Budget and Costs

Low Income Home Energy Assistance Program

For the year ended March 31, 2020

Contract period January 1, 2019 through December 31, 2019

	Budget	4/1/2019 - 12/31/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 4,022,417	\$ 2,516,670	\$ 3,660,866	\$ 361,551
Communications	31,600	18,692	26,225	5,375
Community food and nutrient	-	-	-	-
Contract services	8,500	5,391	6,479	2,021
Data processing	-	326	326	(326)
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	98,478	70,740	94,344	4,134
In-kind assistance	-	-	-	-
Insurance	5,525	4,179	4,179	1,346
Maintenance and repair	15,000	9,768	12,016	2,984
Other	-	-	-	-
Payroll taxes and fringe	227,106	161,530	213,952	13,154
Postage	-	2	2	(2)
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	51,400	39,072	48,897	2,503
Salaries	526,359	370,824	499,005	27,354
Supplies	33,294	24,011	34,536	(1,242)
Tax and license	300	-	-	300
Training and conferences	-	-	-	-
Travel	33,750	21,985	24,335	9,415
Utilities	21,050	12,980	19,206	1,844
Total expenses before depreciation and equipment	5,074,779	3,256,170	4,644,368	430,411
Equipment	21,282	20,887	20,887	395
Total expenses before depreciation	5,096,061	3,277,057	4,665,255	430,806
Depreciation	-	6,753	9,022	(9,022)
Total expenses	\$ 5,096,061	\$ 3,283,810	\$ 4,674,277	\$ 421,784

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 9-3 Schedule of Budget and Costs

Low Income Home Energy Assistance Program Supplemental

For the year ended March 31, 2020

Contract period January 1, 2019 through December 31, 2019

	Budget	4/1/2019 - 12/31/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 168,000	\$ 167,420	\$ 167,420	\$ 580
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation and equipment	168,000	167,420	167,420	580
Equipment	-	-	-	-
Total expenses before depreciation	168,000	167,420	167,420	580
Depreciation	-	-	-	-
Total expenses	<u>\$ 168,000</u>	<u>\$ 167,420</u>	<u>\$ 167,420</u>	<u>\$ 580</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 10-1 Schedule of Budget and Costs**South Carolina Electric and Gas**For the year ended March 31, 2020***Contract period July 1, 2018 through June 30, 2019**

	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 7,649	\$ -	\$ 5,360	\$ 2,289
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	7,649	-	5,360	2,289
Depreciation	-	-	-	-
Total expenses	<u>\$ 7,649</u>	<u>\$ -</u>	<u>\$ 5,360</u>	<u>\$ 2,289</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 10-2 Schedule of Budget and Costs**South Carolina Electric and Gas**For the year ended March 31, 2020***Contract period July 1, 2019 through June 30, 2020**

	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 10,731	\$ 4,358	\$ 4,358	\$ 6,373
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	2,083	-	-	2,083
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	12,814	4,358	4,358	8,456
Depreciation	-	-	-	-
Total expenses	\$ 12,814	\$ 4,358	\$ 4,358	\$ 8,456

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 11-1 Schedule of Budget and Costs**Weatherization Programs #1**For the year ended March 31, 2020***Contract period April 1, 2019 through March 31, 2020**

	Budget	4/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 147,061	\$ 147,034	\$ 147,034	\$ 27
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	32,034	30,371	30,371	1,663
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	63,433	59,849	59,849	3,584
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	177,606	168,674	168,674	8,932
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	12,000	12,000	12,000	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation and equipment	432,134	417,928	417,928	14,206
Equipment	-	-	-	-
Depreciation	-	270	270	(270)
Total expenses	\$ 432,134	\$ 418,198	\$ 418,198	\$ 13,936

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 11-2 Schedule of Budget and Costs**Weatherization Programs LWAP**For the year ended March 31, 2020***Contract period November 1, 2018 through March 31, 2020**

	Budget	4/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 507,370	\$ 472,151	\$ 509,218	\$ (1,848)
Communications	5,000	6,599	7,073	(2,073)
Community food and nutrient Services	-	-	-	-
	-	735	744	(744)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	37,386	31,970	36,733	653
In-kind assistance	-	-	-	-
Insurance	12,000	9,026	9,026	2,974
Maintenance and repair	4,009	3,132	3,132	877
Other	22,515	13,558	13,558	8,957
Payroll taxes and fringe	73,506	62,272	71,042	2,464
Postage	1,000	1,052	1,052	(52)
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	6,000	2,118	2,123	3,877
Salaries	207,804	177,197	204,868	2,936
Supplies	32,989	24,295	24,870	8,119
Tax and license	-	-	-	-
Training and conferences	6,360	6,359	6,359	1
Travel	1,000	-	-	1,000
Utilities	5,000	1,336	1,485	3,515
Total expenses before depreciation and equipment	921,939	811,800	891,283	30,656
Equipment	-	-	-	-
Depreciation	-	-	-	-
Total expenses	\$ 921,939	\$ 811,800	\$ 891,283	\$ 30,656

GLEAMNS Human Resources Commission, Inc.

Without Donor Restrictions

Schedule H - 12 Schedule of Budget and Costs

ABC Voucher After School Care

For the year ended March 31, 2020

	Contract period April 1, 2019 through March 31, 2020			
	Budget	4/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	600	433	433	167
Community food and nutrient	-	-	-	-
Contract services	4,050	3,002	3,002	1,048
Data processing	400	-	-	400
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	10,962	11,045	11,045	(83)
In-kind assistance	-	-	-	-
Insurance	2,700	406	406	2,294
Maintenance and repair	2,412	916	916	1,496
Other	2,000	-	-	2,000
Payroll taxes and fringe	23,870	14,926	14,926	8,944
Postage	200	13	13	187
Printing and advertising	600	408	408	192
Rental cost	12,400	6,481	6,481	5,919
Salaries	60,000	68,183	68,183	(8,183)
Supplies	13,306	5,942	5,942	7,364
Tax and license	3,500	2,297	2,297	1,203
Training and conferences	1,000	-	-	1,000
Travel	-	-	-	-
Utilities	2,000	1,301	1,301	699
Total expenses before depreciation and equipment	140,000	115,353	115,353	24,647
Equipment	-	-	-	-
Total expenses before depreciation	140,000	115,353	115,353	24,647
Depreciation	-	-	-	-
Total expenses	\$ 140,000	\$ 115,353	\$ 115,353	\$ 24,647

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 13-1 Schedule of Budget and Costs

Rental Project Program

For the year ended March 31, 2020

	Contract period July 1, 2018 through June 30, 2019			
	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	-	138	558	(558)
Community food and nutrient	-	-	-	-
Contract services	-	764	3,242	(3,242)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	12	12	(12)
Maintenance & repair	-	630	8,451	(8,451)
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	-	105	(105)
Salaries	-	-	-	-
Supplies	-	196	960	(960)
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	1,028	3,630	(3,630)
Total expenses before depreciation	-	2,768	16,958	(16,958)
Depreciation	-	-	-	-
Total expenses	\$ -	\$ 2,768	\$ 16,958	\$ (16,958)

GLEAMNS Human Resources Commission, Inc.

With Donor Restrictions

Schedule H - 13-2 Schedule of Budget and Costs

Rental Project Program

For the year ended March 31, 2020

	Contract period July 1, 2019 through March 31,2020			
	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	-	801	801	(801)
Community food and nutrient	-	-	-	-
Contract services	-	5,093	5,093	(5,093)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	5,715	5,715	(5,715)
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	3	3	(3)
Salaries	-	-	-	-
Supplies	-	1,282	1,282	(1,282)
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	3,861	3,861	(3,861)
Total expenses before depreciation	-	16,755	16,755	(16,755)
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 16,755</u>	<u>\$ 16,755</u>	<u>\$ (16,755)</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 14-1 Schedule of Budget and Costs**WIOA General Fund**For the year ended March 31, 2020*

	Contract period July 1, 2018 through June 30, 2019			
	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	-	405	1,150	(1,150)
Community food and nutrient	-	-	-	-
Contract services	-	1,601	2,290	(2,290)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	117	192	(192)
Salaries	-	-	-	-
Supplies	-	202	439	(439)
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	2,049	3,748	(3,748)
Total expenses before depreciation	-	4,374	7,819	(7,819)
Depreciation	-	-	-	-
Total expenses	\$ -	\$ 4,374	\$ 7,819	\$ (7,819)

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 14-2 Schedule of Budget and Costs**WIOA General Fund**For the year ended March 31, 2020*

	Contract period July 1, 2019 through June 30, 2020			
	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	-	538	538	(538)
Community food and nutrient	-	-	-	-
Contract services	-	1,364	1,364	(1,364)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	352	352	(352)
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	817	817	(817)
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	256	256	(256)
Salaries	-	1,830	1,830	(1,830)
Supplies	-	1,014	1,014	(1,014)
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	2,351	2,351	(2,351)
Total expenses before depreciation	-	8,522	8,522	(8,522)
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 8,522</u>	<u>\$ 8,522</u>	<u>\$ (8,522)</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 15-1 Schedule of Budget and Costs**WIOA One Stop Operator**For the year ended March 31, 2020*

	Contract period July 1, 2018 through December 31, 2019			
	Budget	4/1/2019 - 12/31/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	1,647	1,456	2,563	(916)
Community food and nutrient	-	-	-	-
Contract services	462	274	274	188
Data processing	-	109	109	(109)
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	16,966	7,184	14,091	2,875
In-kind assistance	-	-	-	-
Insurance	-	152	152	(152)
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	36,236	14,532	28,571	7,665
Postage	-	-	7	(7)
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	-	-	-
Salaries	85,647	39,506	78,324	7,323
Supplies	13,839	34	4,284	9,555
Tax and license	-	-	-	-
Training & conferences	1,200	-	-	1,200
Travel	4,001	1,705	3,386	615
Utilities	-	-	-	-
Total expenses before depreciation	159,998	64,952	131,761	28,237
Depreciation	-	-	-	-
Total expenses	<u>\$ 159,998</u>	<u>\$ 64,952</u>	<u>\$ 131,761</u>	<u>\$ 28,237</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 15-2 Schedule of Budget and Costs**WIOA One Stop Operator**For the year ended March 31, 2020*

	Contract period January 1, 2020 through June 30, 2021			
	Budget	1/1/2020 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	2,400	437	437	1,963
Community food and nutrient	-	-	-	-
Contract services	500	-	-	500
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	16,328	2,246	2,246	14,082
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	37,577	4,631	4,631	32,946
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	-	-	-
Salaries	87,348	12,270	12,270	75,078
Supplies	14,969	-	-	14,969
Tax and license	-	-	-	-
Training & conferences	3,000	-	-	3,000
Travel	4,000	427	427	3,573
Utilities	-	-	-	-
Total expenses before depreciation	<u>166,122</u>	<u>20,011</u>	<u>20,011</u>	<u>146,111</u>
Depreciation	-	-	-	-
Total expenses	<u><u>\$ 166,122</u></u>	<u><u>\$ 20,011</u></u>	<u><u>\$ 20,011</u></u>	<u><u>\$ 146,111</u></u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 16 Schedule of Budget and Costs**WIOA Adult Program**For the year ended March 31, 2020***Contract period January 1, 2020 through June 30, 2021**

	Budget	1/1/2020- 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 456,282	\$ 37,309	\$ 37,309	\$ 418,973
Communications	8,865	1,101	1,101	7,764
Community food and nutrient Services	-	-	-	-
	2,000	75	75	1,925
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	55,727	8,505	8,505	47,222
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	128,251	19,325	19,325	108,926
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	314	314	(314)
Salaries	298,120	44,671	44,671	253,449
Supplies	2,610	-	-	2,610
Tax and License	-	-	-	-
Training & conferences	3,000	-	-	3,000
Travel	27,750	2,831	2,831	24,919
Utilities	-	-	-	-
Total expenses before depreciation	982,605	114,131	114,131	868,474
Depreciation	-	-	-	-
Total Expenses	<u>\$ 982,605</u>	<u>\$ 114,131</u>	<u>\$ 114,131</u>	<u>\$ 868,474</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 17 Schedule of Budget and Costs**WIOA Dislocated Workers**For the year ended March 31, 2020***Contract period January 1, 2020 through June 30, 2021**

	Budget	1/1/2020 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 159,014	\$ 7,612	\$ 7,612	\$ 151,402
Communications	3,191	396	396	2,795
Community food and nutrient	-	-	-	-
Contract services	720	27	27	693
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	19,381	2,946	2,946	16,435
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	44,604	6,694	6,694	37,910
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	113	113	(113)
Salaries	103,682	15,477	15,477	88,205
Supplies	940	-	-	940
Tax and license	-	-	-	-
Training and conferences	1,080	-	-	1,080
Travel	9,990	1,119	1,119	8,871
Utilities	-	-	-	-
Total expenses before depreciation	342,602	34,384	34,384	308,218
Depreciation	-	-	-	-
Total expenses	\$ 342,602	\$ 34,384	\$ 34,384	\$ 308,218

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 18 Schedule of Budget and Costs**WIOA Re-entry Navigator**For the year ended March 31, 2020*

	Contract period July 1, 2019 through September 30, 2021			
	BUDGET	7/1/2019 - 3/31/2020 ACTUAL	GRANT TO DATE	VARIANCE FAVORABLE (UNFAVORABLE)
Client assistance	\$ 17,809	\$ 1,277	\$ 1,277	\$ 16,532
Communications	2,200	397	397	1,803
Community food and nutrient	-	-	-	-
Contract services	-	38	38	(38)
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	14,601	4,910	4,910	9,691
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	30,792	10,827	10,827	19,965
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	74,098	26,119	26,119	47,979
Supplies	500	5	5	495
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	10,000	2,181	2,181	7,819
Utilities	-	-	-	-
Total expenses before depreciation	150,000	45,754	45,754	104,246
Depreciation	-	-	-	-
Total expenses	<u>\$ 150,000</u>	<u>\$ 45,754</u>	<u>\$ 45,754</u>	<u>\$ 104,246</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 19 Schedule of Budget and Costs**WIOA Technology**For the year ended March 31, 2020*

	Contract period October 25, 2018 through June 30, 2019			
	Budget	4/1/2019 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	12,412	3,985	7,577	4,835
Data processing	11,193	10,300	12,100	(907)
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance & repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing & advertising	-	-	-	-
Repayment to funding sources	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	21,878	4,834	20,375	1,503
Tax and license	-	-	-	-
Training & conferences	-	-	-	-
Travel	831	-	-	831
Utilities	-	-	-	-
Total expenses before depreciation	46,314	19,119	40,052	6,262
Depreciation	-	-	-	-
Total expenses	\$ 46,314	\$ 19,119	\$ 40,052	\$ 6,262

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 20-1 Schedule of Budget and Costs**Piedmont Natural Gas**For the year ended March 31, 2020***Contract period July 1, 2018 through June 30, 2019**

	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 6,313	\$ 500	\$ 4,524	\$ 1,789
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	6,313	500	4,524	1,789
Depreciation	-	-	-	-
Total expenses	\$ 6,313	\$ 500	\$ 4,524	\$ 1,789

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 20-2 Schedule of Budget and Costs**Piedmont Natural Gas**For the year ended March 31, 2020***Contract period July 1, 2019 through June 30, 2020**

	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 10,296	\$ 900	\$ 900	\$ 9,396
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	10,296	900	900	9,396
Depreciation	-	-	-	-
Total expenses	<u>\$ 10,296</u>	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 9,396</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 21-1 Schedule of Budget and Costs**Duke Power Fan Relief**For the year ended March 31, 2020*

	Contract period July 1, 2018 through June 30, 2019			
	Budget	4/1/2019 - 6/30/2019 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 34,209	\$ -	\$ 2,100	\$ 32,109
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	34,209	-	2,100	32,109
Depreciation	-	-	-	-
Total expenses	<u>\$ 34,209</u>	<u>\$ -</u>	<u>\$ 2,100</u>	<u>\$ 32,109</u>

GLEAMNS Human Resources Commission, Inc.*With Donor Restrictions**Schedule H - 21-2 Schedule of Budget and Costs**Duke Power Fan Relief**For the year ended March 31, 2020***Contract period July 1, 2019 through June 30, 2020**

	Budget	7/1/2019 - 3/31/2020 Actual	Grant to Date	Variance Favorable (Unfavorable)
Client assistance	\$ 38,417	\$ 450	\$ 450	\$ 37,967
Communications	-	-	-	-
Community food and nutrient	-	-	-	-
Contract services	-	-	-	-
Data processing	-	-	-	-
Dues and subscriptions	-	-	-	-
Food supplies	-	-	-	-
Indirect cost	-	-	-	-
In-kind assistance	-	-	-	-
Insurance	-	-	-	-
Maintenance and repair	-	-	-	-
Other	-	-	-	-
Payroll taxes and fringe	-	-	-	-
Postage	-	-	-	-
Printing and advertising	-	-	-	-
Repayment to funding source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and license	-	-	-	-
Training and conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
Total expenses before depreciation	38,417	450	450	37,967
Depreciation	-	-	-	-
Total expenses	\$ 38,417	\$ 450	\$ 450	\$ 37,967



**Independent Auditor’s Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

The Board of Commissioners
GLEAMNS Human Resources Commission, Inc.
Greenwood, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of GLEAMNS Human Resources Commission, Inc. (the Commission), which comprise the statement of financial position as of March 31, 2020, 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 August 27, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission’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 the Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission’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 the Commission'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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Manley Garvin, LLC". The signature is written in a cursive style and is positioned above a light gray rectangular box.

Greenwood, South Carolina
August 27, 2020



**Independent Auditor's Report on Compliance For Each Major
Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance**

The Board of Commissioners
GLEAMNS Human Resources Commission, Inc.
Greenwood, South Carolina

Report on Compliance for Each Major Federal Program

We have audited GLEAMNS Human Resources Commission, Inc. (the Commission)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended March 31, 2020. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Commission 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 March 31, 2020.

Report on Internal Control Over Compliance

Management of the Commission 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 the Commission'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 the Commission's internal control over compliance.

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

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

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

A handwritten signature in black ink that reads "Manley Garwin, LLC". The signature is written in a cursive, flowing style.

Greenwood, South Carolina
August 27, 2020

GLEAMNS Human Resources Commission, Inc.

Schedule of Expenditures of Federal Awards

For the year ended March 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA number	Pass-through Entity identifying number	Federal expenditures
WIOA Cluster			
U.S. Department of Labor			
Passed through the Upper Savannah Council of Governments			
Workforce Innovation and Opportunity Act - Technology	17.278	8T996B1	\$ 19,119
Workforce Innovation and Opportunity Act - Re-Entry Navigator	17.278	9SR96B1	45,754
Workforce Innovation and Opportunity Act - General Fund	17.278	91996B1	12,896
Workforce Innovation and Opportunity Act - Youth	17.259	93496B1	349,116
Workforce Innovation and Opportunity Act - One Stop Operator	17.278	92996B1	84,963
Workforce Innovation and Opportunity Act - Adult	17.278	91396B1	114,131
Workforce Innovation and Opportunity Act - Dislocated	17.278	92396B1	34,384
Total WIOA Cluster - U. S. Department of Labor			<u>660,363</u>
Other Programs			
U.S. Department of Agriculture			
Passed through South Carolina Department of Social Services			
Child and Adult Care Food Program	10.558	HS2-00219	1,683,652
Total U.S. Department of Agriculture			<u>1,683,652</u>
U.S. Department of Energy			
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Weatherization Assistance for Low Income Persons	81.042	DE-EE006183	418,198
Total U.S. Department of Energy			<u>418,198</u>
U.S. Department of Health and Human Services			
Direct Awards			
Head Start	93.600	N/A	17,523,356
Early Head Start Child Care Partnership	93.600	N/A	784,455
Child Care and Development Block Grant	93.575	N/A	115,353
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Low Income Home Energy Assistance Program	93.568	G-2002SCLIEA	5,647,197
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Community Services Block Grant	93.569	G-20XXSCCOSR	676,455
Total U.S. Department of Health and Human Services			<u>24,746,816</u>
Total expenditures of federal awards			<u><u>\$ 27,509,029</u></u>

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of GLEAMNS Human Resources Commission, Inc. under programs of the federal government for the year ended March 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of GLEAMNS Human Resources Commission, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of GLEAMNS Human Resources Commission, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - Indirect Cost Rate

GLEAMNS Human Resources Commission, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

GLEAMNS Human Resources Commission, Inc.

Schedule of Findings and Questioned Costs

For the year ended March 31, 2020

Section I. SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified
Internal control over financial reporting:

- Material weakness identified? _____ yes X no
- Significant deficiency identified? _____ yes X none reported

Noncompliance material to financial statements noted _____ yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness identified? _____ yes X no
- Significant deficiency identified? _____ yes X none reported

Noncompliance material to federal awards _____ yes X no

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 516(a)? _____ yes X no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program / Cluster Name</u>
93.600	Early Head Start CCP/Head Start
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between Type A and Type B Programs \$ 825,271

Auditee qualified as low-risk auditee? X yes _____ no

Section II. Financial Statement Findings

None reported.

Section III. Federal Award Findings and Questioned Costs

None reported.

GLEAMNS Human Resources Commission, Inc.

Schedule of Prior Year Audit Findings

For the year ended March 31, 2020

None.