

**GLEAMNS Human Resources  
Commission, Inc.**

*Report on Financial Statements*

*For the year ended March 31, 2023*

# 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 Audit of the Financial Statements**

#### ***Opinion***

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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Commission as of March 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

#### ***Implementation of New Accounting Standard***

As discussed in Note 13 to the financial statements, the Commission adopted the provisions of Financial Accounting Standards Board (FASB) Standard ASC 842, Lease Accounting, effective June 1, 2022. Our opinion is not modified with respect to this matter.

#### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying supplementary information, as listed in the table of contents, and 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), 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 basic 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 basic 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 November 2, 2023, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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  
November 2, 2023

# GLEAMNS Human Resources Commission, Inc.

## Exhibit 1 - Statement of Financial Position

March 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 2,733,392	\$ -	\$ 2,733,392
Investments	869,727	-	869,727
Accounts receivable	41,770	-	41,770
Grants receivable	-	1,855,454	1,855,454
Due from other fund, net	-	646,356	646,356
Prepaid expenses	70,701	-	70,701
Property and equipment, net	1,331,373	4,333,125	5,664,498
Right-of-use lease asset, net	22,668	1,887,087	1,909,755
Total assets	<u>\$ 5,069,631</u>	<u>\$ 8,722,022</u>	<u>\$ 13,791,653</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts payable	\$ 82,183	\$ 1,384,701	\$ 1,466,884
Accrued salaries and fringe	312,458	273,988	586,446
Accrued leave	592,105	-	592,105
Due to other fund, net	646,356	-	646,356
Lease liability	23,911	1,980,224	2,004,135
Deferred revenues	-	612,179	612,179
Total liabilities	<u>1,657,013</u>	<u>4,251,092</u>	<u>5,908,105</u>
<b>Net assets</b>			
Without donor restrictions	3,412,618	-	3,412,618
With donor restrictions	-	4,470,930	4,470,930
Total net assets	<u>3,412,618</u>	<u>4,470,930</u>	<u>7,883,548</u>
Total liabilities and net assets	<u>\$ 5,069,631</u>	<u>\$ 8,722,022</u>	<u>\$ 13,791,653</u>

See Notes to Financial Statements



**GLEAMNS Human Resources Commission, Inc.****Exhibit 2 - Statement of Activities****For the year ended March 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenue and support</b>			
Grant revenue	\$ -	\$ 30,859,221	\$ 30,859,221
In-kind contributions	-	2,529,574	2,529,574
Reimbursements	61,632	-	61,632
Investment income (loss)	(39,537)	578	(38,959)
Other revenue	141,101	110,319	251,420
Net assets released from restrictions	30,590,587	(30,590,587)	-
Total revenue and support	<u>30,753,783</u>	<u>2,909,105</u>	<u>33,662,888</u>
<b>Expenses</b>			
Program services			
Head Start	17,459,494	-	17,459,494
WIOA	1,156,584	-	1,156,584
Child and Adult Care Food Program	1,174,910	-	1,174,910
Low Income Home Energy Assistance	7,981,213	-	7,981,213
Community Services Block Grant	1,152,714	-	1,152,714
Weatherization	1,629,574	-	1,629,574
Other	36,098	-	36,098
Supporting services			
Management and general	1,928,019	-	1,928,019
Other	318,763	-	318,763
Total expenses	<u>32,837,369</u>	<u>-</u>	<u>32,837,369</u>
Excess of revenue and support over expenses	(2,083,586)	2,909,105	825,519
Transfers in/(out) (indirect costs)	1,848,775	(1,848,775)	-
<b>Change in net assets</b>	<u>(234,811)</u>	<u>1,060,330</u>	<u>825,519</u>
<b>Net assets, beginning of year as previously reported</b>	3,648,664	3,504,639	7,153,303
<b>Restatement, see note 13</b>	<u>(1,235)</u>	<u>(94,039)</u>	<u>(95,274)</u>
<b>Net assets, beginning of year as restated</b>	3,647,429	3,410,600	7,058,029
<b>Net assets, end of year</b>	<u>\$ 3,412,618</u>	<u>\$ 4,470,930</u>	<u>\$ 7,883,548</u>

**See Notes to Financial Statements**

**GLEAMNS Human Resources Commission, Inc.**

*Exhibit 3 - Statement of Functional Expenses*

*For the year ended March 31, 2023*

	<b>PROGRAM SERVICES</b>					
	<b>Early Head Start CCP/Head Start</b>	<b>WIOA</b>	<b>Child and Adult Care Food Program</b>	<b>Low Income Home Energy Assistance</b>	<b>Community Services Block Grant</b>	<b>Weatherization</b>
Client assistance	\$ -	\$ 444,862	\$ -	\$ 6,615,051	\$ 566,426	\$ 584,649
Communications	136,010	13,929	648	38,637	5,711	6,146
Contract services	572,338	13,146	-	43,960	21,840	416,873
Data processing	276,301	1,641	1,015	1,238	235	326
Dues and subscriptions	21,762	-	225	391	2,633	-
Food supplies	-	-	520,462	-	-	-
Indirect costs	-	-	-	-	-	-
In-kind assistance	2,529,574	-	-	-	-	-
Insurance	182,005	2,788	11	5,915	5,538	9,460
Interest	-	-	-	-	-	-
Maintenance and repairs	445,239	390	-	22,617	8,886	1,835
Other	-	51	-	-	-	189
Parent activities and services	1,046	-	-	-	-	-
Payroll taxes and fringe benefits	2,962,928	179,779	165,845	294,940	128,529	138,712
Postage	7,146	-	6	1,433	4	33
Printing and advertising	27,194	-	554	1,516	-	18,675
Rental costs	60,165	525	-	62,157	5,768	11,570
Salaries	8,185,261	423,547	403,930	712,808	354,429	384,529
Supplies	513,067	11,219	81,608	60,515	16,848	19,119
Taxes and licenses	145,559	20	-	38	10	34
Training and conferences	287,628	804	606	597	3,046	6,131
Travel	6,892	33,290	-	32,005	15,158	17,413
Utilities	391,969	28,578	-	34,451	6,569	1,964
Total expenses before depreciation and amortization	16,752,084	1,154,569	1,174,910	7,928,269	1,141,630	1,617,658
Depreciation	238,180	-	-	13,943	9,996	10,582
Amortization	469,230	2,015	-	39,001	1,088	1,334
Total expenses	<u>\$ 17,459,494</u>	<u>\$ 1,156,584</u>	<u>\$ 1,174,910</u>	<u>\$ 7,981,213</u>	<u>\$ 1,152,714</u>	<u>\$ 1,629,574</u>

**See Notes to Financial Statements**

**GLEAMNS Human Resources Commission, Inc.**

*Exhibit 3 - Statement of Functional Expenses, Continued*

*For the year ended March 31, 2023*

	PROGRAM SERVICES		SUPPORTING SERVICES			TOTALS
	Other	Total	Management and general	Other	Total	
Client assistance	\$ 21,000	\$ 8,231,988	\$ -	\$ 11,919	\$ 11,919	\$ 8,243,907
Communications	75	201,156	18,973	1,867	20,840	221,996
Contract services	4,331	1,072,488	79,933	21,652	101,585	1,174,073
Data processing	-	280,756	226,214	2,074	228,288	509,044
Dues and subscriptions	-	25,011	3,050	1,400	4,450	29,461
Food supplies	-	520,462	-	-	-	520,462
Indirect costs	-	-	-	11,287	11,287	11,287
In-kind assistance	-	2,529,574	-	-	-	2,529,574
Insurance	225	205,942	25,713	1,633	27,346	233,288
Interest	-	-	118	438	556	556
Maintenance and repairs	4,588	483,555	60,382	20,183	80,565	564,120
Other	-	240	-	1,191	1,191	1,431
Parent activities and services	-	1,046	-	-	-	1,046
Payroll taxes and fringe benefits	1,079	3,871,812	365,042	58,162	423,204	4,295,016
Postage	-	8,622	7,272	276	7,548	16,170
Printing and advertising	-	47,939	4,828	2,351	7,179	55,118
Rental costs	-	140,185	962	77	1,039	141,224
Salaries	4,800	10,469,304	1,033,090	63,578	1,096,668	11,565,972
Supplies	-	702,376	57,290	13,976	71,266	773,642
Taxes and licenses	-	145,661	65	-	65	145,726
Training and conferences	-	298,812	13,365	366	13,731	312,543
Travel	-	104,758	9,835	-	9,835	114,593
Utilities	-	463,531	18,603	5,062	23,665	487,196
Total expenses before depreciation and amortization	36,098	29,805,218	1,924,735	217,492	2,142,227	31,947,445
Depreciation	-	272,701	-	98,320	98,320	371,021
Amortization	-	512,668	3,284	2,951	6,235	518,903
<b>Total expenses</b>	<b>\$ 36,098</b>	<b>\$ 30,590,587</b>	<b>\$ 1,928,019</b>	<b>\$ 318,763</b>	<b>\$ 2,246,782</b>	<b>\$ 32,837,369</b>

*See Notes to Financial Statements*

**GLEAMNS Human Resources Commission, Inc.****Exhibit 4 - Statement of Cash Flows****For the year ended March 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Operating activities</b>			
Increase/(Decrease) in net assets	\$ (234,811)	\$ 1,060,330	\$ 825,519
Adjustments to reconcile increase/(decrease) in net assets to cash provided by/(used for) operating activities			
Depreciation	98,320	272,701	371,021
Amortization	6,235	512,668	518,903
Realized gain on investments	16,629	-	16,629
Unrealized gain (loss) on investments	(72,665)	-	(72,665)
Increase/(decrease) in operating assets			
Grants and accounts receivable	(38,305)	987,382	949,077
Prepaid expenses	46,435	-	46,435
Due from other fund	-	(8,633)	(8,633)
Increase/(decrease) in operating liabilities			
Accounts payable	44,265	866,078	910,343
Accrued expenses	25,145	(1,873,701)	(1,848,556)
Due to other fund	(1,345)	-	(1,345)
Lease liability	(6,042)	(293,886)	(299,928)
Net cash provided by/(used for) operating activities	<u>(116,139)</u>	<u>1,522,939</u>	<u>1,406,800</u>
<b>Investing activities</b>			
Proceeds from sales of investments	1,388,554	-	1,388,554
Sales of investments	(1,302,731)	-	(1,302,731)
Interest and dividends on investments	19,906	-	19,906
Purchases of property and equipment	(15,264)	(1,303,255)	(1,318,519)
Purchases of right-of-use lease asset	(185)	(219,684)	(219,869)
Net cash provided by/(used for) investing activities	<u>90,280</u>	<u>(1,522,939)</u>	<u>(1,432,659)</u>
Net increase/(decrease) in cash and cash equivalents	(25,859)	-	(25,859)
<b>Cash and cash equivalents, beginning of year</b>	<u>2,759,251</u>	<u>-</u>	<u>2,759,251</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 2,733,392</u>	<u>\$ -</u>	<u>\$ 2,733,392</u>

See Notes to Financial Statements

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## **GLEAMNS Human Resources Commission, Inc.**

### ***Notes to Financial Statements***

***March 31, 2023***

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#### **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 generally accepted in the United States of America (GAAP) 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, 2023*

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**Note 1. Summary of Significant Accounting Policies, Continued**

Property and Equipment:

Property and equipment is tangible and intangible assets, which include land, furniture, fixtures, equipment, right-to-use leased assets and vehicles. Property and equipment is defined by the Commission as assets with an initial individual cost of more than \$5,000, and an estimated useful life in excess of one year. Such assets are recorded at historical cost (except for intangible right-to-use leased equipment, the measurement of which is discussed below) or estimated historical cost if purchased. Donated property and equipment is recorded at estimated fair market value at the date of donation. Intangible assets follow the same capitalization policies as tangible assets and are reported with tangible assets in the appropriate capital asset class.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. All reported capital assets are depreciated.

Depreciation and amortization is computed using the straight-line method over the following useful lives:

Books	5 Years
Furniture, fixtures and equipment	5-25 Years
Right-to-use leased assets	5-20 years
Vehicles	5 Years

Leases:

The Commission is a lessee for noncancellable leases of equipment and buildings. The Commission recognizes a lease liability and an intangible right-to-use lease asset (leased equipment and buildings). The Commission recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the Commission initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs, where applicable. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Commission determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Commission uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Commission generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price the Commission is reasonably certain to exercise.

The Commission monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

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**GLEAMNS Human Resources Commission, Inc.****Notes to Financial Statements****March 31, 2023**

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**Note 1. Summary of Significant Accounting Policies, Continued**Leases, continued:

Lease assets are reported with other capital assets and lease liabilities are reported with current and long-term debt on the statement of net position.

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, 2023. Tax returns for years subsequent to 2019 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.

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.

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## **GLEAMNS Human Resources Commission, Inc.**

### ***Notes to Financial Statements***

***March 31, 2023***

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#### **Note 1. Summary of Significant Accounting Policies, Continued**

##### *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.

##### *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.

#### **Note 2. Cash and Cash Equivalents**

As of March 31, 2023, the Commission's carrying amount of deposits was \$2,733,392 and the bank balances were \$2,916,920 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.



## GLEAMNS Human Resources Commission, Inc.

### Notes to Financial Statements

March 31, 2023

#### Note 3. Investments

At March 31, 2023, investments consist of the following:

Money market	\$ 120,743
Fixed income securities	196,921
Equities	345,492
Mutual Funds	<u>206,571</u>
Total	<u>\$ 869,727</u>

Investment income consisted of \$19,906 in interest and dividends, \$33,257 in realized gains on investments and \$38,959 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, 2023 totaled \$7,741.

#### Note 4. Property and Equipment

Property and equipment at March 31, 2023 are summarized as follows:

Land	\$ 258,000
Buildings and improvements	5,489,771
Leasehold improvements	3,368,623
Right-of-use Leased Assets	4,004,750
Construction in process	853,439
Equipment and vehicles	<u>5,605,705</u>
Less accumulated depreciation	9,911,040
Less accumulated amortization	<u>2,094,995</u>
Net property and equipment	<u>\$ 7,574,253</u>

Depreciation and amortization expense for the year totaled \$889,924.

#### Note 5. Leases

The Commission entered into multiple long-term leases for copiers and buildings. A lease liability of \$2,004,135 was recorded as of March 31, 2023. The Commission is required to make monthly payments related to these leases totaling \$47,298. The leases have no interest due associated with them. The equipment and buildings have a five and thirty year useful lives, respectively. The value of the right-to-use assets as of March 31, 2023 was \$4,004,750 and had accumulated amortization of \$2,094,995.

The Commission's annual lease payment requirements to maturity for its outstanding leases are as follows:

Year ending June 30,	Leases		Total
	Principal	Interest	
2024	552,287	37,997	628,277
2025	499,095	27,301	553,706
2026	460,285	17,889	496,063
2027	235,877	10,363	256,435
2028	215,787	4,367	232,254
2029-2034	<u>40,804</u>	<u>1,806</u>	<u>46,015</u>
	<u>\$ 2,004,135</u>	<u>\$ 99,723</u>	<u>\$ 2,103,858</u>

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**GLEAMNS Human Resources Commission, Inc.****Notes to Financial Statements****March 31, 2023**

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**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, 2023 are as follows:

	<u>Head Start</u>
Building space	\$ 2,347,040
Professional services	42,868
Other services/materials	<u>139,666</u>
Total	2,529,574
Allowable for federal grant reporting requirements	<u>74,580</u>
Total in-kind contributions reported for grant	<u>\$ 2,604,154</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.

**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 \$2,082,010 and \$1,083,453, respectively, for the year ended March 31, 2023.

**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.

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## GLEAMNS Human Resources Commission, Inc.

### Notes to Financial Statements

March 31, 2023

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#### 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.

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, 2023.

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.

## GLEAMNS Human Resources Commission, Inc.

### Notes to Financial Statements

March 31, 2023

#### Note 9. Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Commission's assets at fair value as of March 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	\$ -	\$ 120,743	\$ -	\$ 120,743
Equity securities	345,492	-	-	345,492
Fixed income securities	-	196,921	-	196,921
Mutual funds	-	<u>206,571</u>	-	<u>206,571</u>
Total investments	<u>\$ 345,492</u>	<u>\$ 524,233</u>	<u>\$ -</u>	<u>\$ 869,727</u>

#### Note 10. Concentration of Grants and Receivables

Approximately 86% of the Commission's federal funding is provided from grants from the U.S. Department of Health and Human Services. At March 31, 2023, approximately 87% 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, 2023, the Commission received \$4,050 from McCormick County.

#### 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, 2023, 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	\$ 2,733,392
Investments	869,727
Accounts receivable	41,770
Prepays	<u>70,701</u>
	<u>3,715,590</u>

Financial assets available subject to restrictions:

Grants receivable	<u>1,855,454</u>
Total financial assets	<u>\$ 5,571,044</u>

#### Note 13. Restatement for Change in Accounting Principle

The Center implemented Financial Accounting Standards Board (FASB) Standard ASC 842 Lease Accounting, in the fiscal year ended March 31, 2023. As a result of the implementation, net assets of the Center for the year ended March 31, 2022 decreased by approximately \$95,000. This decrease resulted in the restatement of beginning net assets as of April 1, 2022 to a balance of \$7,058,029.

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**GLEAMNS Human Resources Commission, Inc.***Without Donor Restrictions**Schedule A - Schedule of Financial Position**March 31, 2023*

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**Assets**

Cash and cash equivalents	\$	2,733,392
Investments		869,727
Accounts receivable		41,770
Prepaid expenses		70,701
Due from other fund		422,911
Property and equipment, net		1,331,373
Right-to-use lease asset, net		22,668
Total assets	\$	<u>5,492,542</u>

**Liabilities and Net Assets****Liabilities**

Accounts payable	\$	82,183
Accrued salaries and fringe		312,458
Accrued leave		592,105
Due to other fund		1,069,267
Lease liability		23,911
Total liabilities		<u>2,079,924</u>

**Net assets**

Without donor restrictions		<u>3,412,618</u>
Total net assets		<u>3,412,618</u>
Total liabilities and net assets	\$	<u>5,492,542</u>

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**GLEAMNS Human Resources Commission, Inc.***Without Donor Restrictions**Schedule B - Schedule of Activities**For the year ended March 31, 2023*

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**Revenue and support**

Investment income (loss)	\$ (39,537)
Reimbursements	61,632
Other revenue	141,101
Total revenue and support	<u>163,196</u>

**Expenses excluding net assets released from restrictions**

Client assistance	11,919
Communications	20,840
Contract services	101,585
Data processing	228,288
Dues and subscriptions	4,450
Indirect costs	11,287
Insurance	27,346
Interest	556
Maintenance and repairs	80,565
Other	1,191
Payroll taxes and fringe benefits	423,204
Postage	7,548
Printing and advertising	7,179
Rental costs	1,039
Salaries	1,096,668
Supplies	71,266
Taxes and licenses	65
Training and conferences	13,731
Travel	9,835
Utilities	23,665
Total expenses before depreciation & amortization	<u>2,142,227</u>

Depreciation	98,320
Amortization	6,235
Total expenses	<u>2,246,782</u>

Transfers in/(out) (indirect costs)	<u>1,848,775</u>
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Change in net assets	<u>(234,811)</u>
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<b>Net assets, beginning of year as previously reported</b>	3,648,664
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<b>Restatement, see note 13</b>	<u>(1,235)</u>
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<b>Net assets, beginning of year as restated</b>	<u>3,647,429</u>
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<b>Net assets, end of year</b>	<u>\$ 3,412,618</u>
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**GLEAMNS Human Resources Commission, Inc.***Without Donor Restrictions**Schedule C - Schedule of Financial Position by Department**March 31, 2023*

	<u>Accommodations</u>	<u>General</u>	<u>Indirect costs</u>	<u>Nonfederal</u>	<u>Total</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 2,525,860	\$ 41,254	\$ 166,278	\$ -	\$ 2,733,392
Investments	-	-	-	869,727	869,727
Accounts receivable	-	10,780	30,990	-	41,770
Prepaid expenses	70,701	-	-	-	70,701
Due from other fund	422,911	-	-	-	422,911
Property and equipment, net	1,198,379	132,994	-	-	1,331,373
Right-to-use lease asset, net	-	17,864	4,804	-	22,668
Total assets	<u>\$ 4,217,851</u>	<u>\$ 202,892</u>	<u>\$ 202,072</u>	<u>\$ 869,727</u>	<u>\$ 5,492,542</u>
<b>Liabilities and Net Assets</b>					
<b>Liabilities</b>					
Accounts payable	\$ 43,178	\$ 15,994	\$ 23,011	\$ -	\$ 82,183
Accrued salaries and fringe	286,294	1,304	24,860	-	312,458
Accrued leave	592,105	-	-	-	592,105
Due to other fund	1,069,267	-	-	-	1,069,267
Lease liability	-	18,949	4,962	-	23,911
Total liabilities	<u>1,990,844</u>	<u>36,247</u>	<u>52,833</u>	<u>-</u>	<u>2,079,924</u>
<b>Net assets</b>					
Without donor restrictions	<u>2,227,007</u>	<u>166,645</u>	<u>149,239</u>	<u>869,727</u>	<u>3,412,618</u>
Total net assets	<u>2,227,007</u>	<u>166,645</u>	<u>149,239</u>	<u>869,727</u>	<u>3,412,618</u>
Total liabilities and net assets	<u>\$ 4,217,851</u>	<u>\$ 202,892</u>	<u>\$ 202,072</u>	<u>\$ 869,727</u>	<u>\$ 5,492,542</u>

**GLEAMNS Human Resources Commission, Inc.**

*Without Donor Restrictions*

*Schedule D - Schedule of Activities by Department*

*For the year ended March 31, 2023*

	<u>Accommodations</u>	<u>General</u>	<u>Indirect Costs</u>	<u>Nonfederal</u>	<u>Total</u>
<b>Revenue and support</b>					
Investment income (loss)	\$ 9,428	\$ -	\$ 728	\$ (49,693)	\$ (39,537)
Reimbursements	-	61,632	-	-	61,632
Other revenue	83,512	44,641	12,948	-	141,101
Total revenue and support	<u>92,940</u>	<u>106,273</u>	<u>13,676</u>	<u>(49,693)</u>	<u>163,196</u>
<b>Expenses excluding net assets released from restrictions</b>					
Client assistance	5,119	6,800	-	-	11,919
Communications	6	1,861	18,973	-	20,840
Contract services	6,504	15,148	79,933	-	101,585
Data processing	-	2,074	226,214	-	228,288
Dues and subscriptions	1,400	-	3,050	-	4,450
Indirect cost	20	11,267	-	-	11,287
Insurance	-	1,633	25,713	-	27,346
Interest	-	438	118	-	556
Maintenance and repairs	-	20,183	60,382	-	80,565
Other	-	1,191	-	-	1,191
Payroll taxes and fringe benefits	34,243	23,919	365,042	-	423,204
Postage	150	126	7,272	-	7,548
Printing and advertising	-	2,351	4,828	-	7,179
Rental costs	-	77	962	-	1,039
Salaries	153	63,425	1,033,090	-	1,096,668
Supplies	7,691	6,285	57,290	-	71,266
Taxes and licenses	-	-	65	-	65
Training and conferences	-	366	13,365	-	13,731
Travel	-	-	9,835	-	9,835
Utilities	-	5,062	18,603	-	23,665
Total expenses before depreciation & amortization	<u>55,286</u>	<u>162,206</u>	<u>1,924,735</u>	<u>-</u>	<u>2,142,227</u>
Depreciation	76,756	21,564	-	-	98,320
Amortization	-	2,951	3,284	-	6,235
Total expenses	<u>132,042</u>	<u>186,721</u>	<u>1,928,019</u>	<u>-</u>	<u>2,246,782</u>
Transfers in/(out) (indirect costs)	-	-	1,848,775	-	1,848,775
Change in net assets	<u>(39,102)</u>	<u>(80,448)</u>	<u>(65,568)</u>	<u>(49,693)</u>	<u>(234,811)</u>
<b>Net assets, beginning of year as previously reported</b>	2,266,109	248,133	215,002	919,420	3,648,664
<b>Restatement, see note 13</b>	-	(1,040)	(195)	-	(1,235)
<b>Net assets, beginning of year as restated</b>	<u>2,266,109</u>	<u>247,093</u>	<u>214,807</u>	<u>919,420</u>	<u>3,647,429</u>
<b>Net assets, end of year</b>	<u>\$ 2,227,007</u>	<u>\$ 166,645</u>	<u>\$ 149,239</u>	<u>\$ 869,727</u>	<u>\$ 3,412,618</u>



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**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule E - Schedule of Financial Position**March 31, 2023*

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**Assets**

Grants receivable	\$	1,855,454
Due from other fund		1,069,267
Property and equipment, net		4,333,125
Right-to-use lease asset		1,887,087
Total assets	\$	<u>9,144,933</u>

**Liabilities and Net Assets*****Liabilities***

Accounts payable	\$	1,384,701
Accrued salaries and fringe		273,988
Due to other fund		422,911
Lease liability		1,980,224
Deferred revenues		612,179
Total liabilities		<u>4,674,003</u>

***Net assets***

With donor restrictions		<u>4,470,930</u>
Total net assets		<u>4,470,930</u>
Total liabilities and net assets	\$	<u>9,144,933</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule F - Schedule of Activities**For the year ended March 31, 2023***Revenue and support**

Grant revenue	\$	30,859,221
In-kind contributions		2,529,574
Other revenue		110,319
Investment income		578
Total revenue and support		<u>33,499,692</u>

**Expenses - Net assets released from restrictions**

Client assistance		8,231,988
Communications		201,156
Contract services		1,072,488
Data processing		280,756
Dues and subscriptions		25,011
Food supplies		520,462
In-kind assistance		2,529,574
Insurance		205,942
Maintenance and repairs		483,555
Other		240
Parent activities and services		1,046
Payroll taxes and fringe benefits		3,871,812
Postage		8,622
Printing and advertising		47,939
Rental costs		140,185
Salaries		10,469,304
Supplies		702,376
Taxes and licenses		145,661
Training and conferences		298,812
Travel		104,758
Utilities		<u>463,531</u>

Total expenses before other expenses/transfers 29,805,218

Depreciation		272,701
Amortization		512,668
Transfers in/(out) (indirect costs)		<u>(1,848,775)</u>
Total expenses		<u>32,439,362</u>
Change in net assets		<u>1,060,330</u>

**Net assets, beginning of year as previously reported** 3,504,639

**Restatement, see note 13** (94,039)

**Net assets, beginning of year as restated** 3,410,600

**Net assets, end of year** \$ 4,470,930

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule G - Schedule of Financial Position by Grant Program*

*March 31, 2023*

	<b>Child and Adult Care Food Program</b>	<b>Community Services Block Grant</b>	<b>Early Head Start CCP/Head Start</b>	<b>LIHEAP</b>	<b>McCormick Helping Hands</b>	<b>WIOA ADULT</b>	<b>WIOA TITLE II-C YOUTH</b>
<b>Assets</b>							
Grants receivable	\$ 100,349	\$ 8,073	\$ 1,599,607	\$ -	\$ -	\$ 21,108	\$ 10,699
Due from other fund	-	50,132	-	488,421	20,129	-	-
Property and equipment, net	-	25,960	4,205,643	32,402	-	-	-
Right-to-use lease asset, net	-	1,980	1,678,067	198,877	-	-	-
Total assets	<u>\$ 100,349</u>	<u>\$ 86,145</u>	<u>\$ 7,483,317</u>	<u>\$ 719,700</u>	<u>\$ 20,129</u>	<u>\$ 21,108</u>	<u>\$ 10,699</u>
<b>Liabilities and Net Assets</b>							
<b>Liabilities</b>							
Accounts payable	\$ 57,882	\$ 6,915	\$ 1,107,593	\$ 145,835	\$ -	\$ -	\$ -
Accrued salaries and fringe	10,419	12,388	219,605	15,496	-	-	-
Due to other fund	32,048	-	272,412	-	-	21,108	10,699
Lease liability	-	2,289	1,767,178	202,399	-	-	-
Deferred revenues	-	38,896	-	327,086	-	-	-
Total liabilities	<u>100,349</u>	<u>60,488</u>	<u>3,366,788</u>	<u>690,816</u>	<u>-</u>	<u>21,108</u>	<u>10,699</u>
<b>Net assets</b>							
With donor restrictions	-	25,657	4,116,529	28,884	20,129	-	-
Total net assets	<u>-</u>	<u>25,657</u>	<u>4,116,529</u>	<u>28,884</u>	<u>20,129</u>	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u>\$ 100,349</u>	<u>\$ 86,145</u>	<u>\$ 7,483,317</u>	<u>\$ 719,700</u>	<u>\$ 20,129</u>	<u>\$ 21,108</u>	<u>\$ 10,699</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

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

*March 31, 2023*

	<b>WIA/NEG</b>	<b>WIOA Dislocated Workers</b>	<b>WIOA Career DWG</b>	<b>WIOA General Fund</b>	<b>WIOA Resiliency Youth</b>	<b>SCE&amp;G</b>	<b>United Way</b>
<b>Assets</b>							
Grants receivable	\$ -	\$ 6,587	\$ 21,218	\$ 8,183	\$ 20,319	\$ -	\$ -
Due from other fund	-	-	-	-	-	63,504	1,433
Property and equipment, net	-	-	-	-	-	-	-
Right-to-use lease asset, net	-	-	-	1,486	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 6,587</u>	<u>\$ 21,218</u>	<u>\$ 9,669</u>	<u>\$ 20,319</u>	<u>\$ 63,504</u>	<u>\$ 1,433</u>
<b>Liabilities and Net Assets</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ 569	\$ 2,009	\$ 569	\$ 8,500	\$ -
Accrued salaries and fringe	-	-	590	-	590	-	-
Due to other fund	-	6,587	20,059	6,175	19,160	-	-
Lease liability	-	-	-	1,626	-	-	-
Deferred revenues	-	-	-	-	-	53,370	1,433
Total liabilities	<u>-</u>	<u>6,587</u>	<u>21,218</u>	<u>9,810</u>	<u>20,319</u>	<u>61,870</u>	<u>1,433</u>
<b>Net assets</b>							
With donor restrictions	-	-	-	(141)	-	1,634	-
Total net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(141)</u>	<u>-</u>	<u>1,634</u>	<u>-</u>
Total liabilities and net assets	<u>\$ -</u>	<u>\$ 6,587</u>	<u>\$ 21,218</u>	<u>\$ 9,669</u>	<u>\$ 20,319</u>	<u>\$ 63,504</u>	<u>\$ 1,433</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

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

*March 31, 2023*

	<u>Weatherization</u>	<u>Duke Energy Weatherization</u>	<u>Rental Project</u>	<u>WIOA One Stop Operator</u>	<u>Piedmont Natural Gas</u>	<u>Duke Power Fan Relief</u>	<u>Total</u>
<b>Assets</b>							
Grants receivable	\$ 47,414	\$ -	\$ 5,204	\$ 6,693	\$ -	\$ -	\$ 1,855,454
Due from other fund	158,865	85,003	118,966	-	32,231	50,583	1,069,267
Property and equipment, net	69,120	-	-	-	-	-	4,333,125
Right-to-use lease asset, net	6,677	-	-	-	-	-	1,887,087
Total assets	<u>\$ 282,076</u>	<u>\$ 85,003</u>	<u>\$ 124,170</u>	<u>\$ 6,693</u>	<u>\$ 32,231</u>	<u>\$ 50,583</u>	<u>\$ 9,144,933</u>
<b>Liabilities and Net Assets</b>							
<b>Liabilities</b>							
Accounts payable	\$ 54,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,701
Accrued salaries and fringe	14,900	-	-	-	-	-	273,988
Due to other fund	27,970	-	-	6,693	-	-	422,911
Lease liability	6,732	-	-	-	-	-	1,980,224
Deferred revenues	108,580	-	-	-	32,231	50,583	612,179
Total liabilities	<u>213,011</u>	<u>-</u>	<u>-</u>	<u>6,693</u>	<u>32,231</u>	<u>50,583</u>	<u>4,674,003</u>
<b>Net assets</b>							
With donor restrictions	<u>69,065</u>	<u>85,003</u>	<u>124,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,470,930</u>
Total net assets	<u>69,065</u>	<u>85,003</u>	<u>124,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,470,930</u>
Total liabilities and net assets	<u>\$ 282,076</u>	<u>\$ 85,003</u>	<u>\$ 124,170</u>	<u>\$ 6,693</u>	<u>\$ 32,231</u>	<u>\$ 50,583</u>	<u>\$ 9,144,933</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - Schedule of Activities by Grant Program*

*For the year ended March 31, 2023*

	Child and Adult Care Food Program	Community Services Block Grant	Early Head Start CCP/Head Start	WIOA ADULT	LIHEAP	McCormick Helping Hands
<b>Revenue and support</b>						
Grant revenue	\$ 622,562	\$ 1,203,962	\$ 17,983,695	\$ 474,113	\$ 8,096,077	\$ -
In-kind contributions	-	-	2,529,574	-	-	-
Other revenue	-	-	-	-	-	12,000
Investment income	-	-	-	-	-	-
Total revenue and support	622,562	1,203,962	20,513,269	474,113	8,096,077	12,000
<b>Expenses - net assets released from restrictions</b>						
Client assistance	-	566,426	-	284,692	6,615,051	-
Communications	648	5,711	136,010	3,762	38,637	-
Contract services	-	21,840	572,338	-	43,960	-
Data processing	1,015	235	276,301	624	1,238	-
Dues and subscriptions	225	2,633	21,762	-	391	-
Food supplies	520,462	-	-	-	-	-
In-kind assistance	-	-	2,529,574	-	-	-
Insurance	11	5,538	182,005	1,391	5,915	-
Maintenance and repairs	-	8,886	445,239	-	22,617	-
Other	-	-	-	51	-	-
Parent activities and services	-	-	1,046	-	-	-
Payroll taxes and fringe benefits	165,845	128,529	2,962,928	46,594	294,940	-
Postage	6	4	7,146	-	1,433	-
Printing and advertising	554	-	27,194	-	1,516	-
Rental costs	-	5,768	60,165	920	62,157	-
Salaries	403,930	354,429	8,185,261	106,554	712,808	-
Supplies	81,608	16,848	513,067	1,044	60,515	-
Taxes and licenses	-	10	145,559	-	38	-
Training and conferences	606	3,046	287,628	682	597	-
Travel	-	15,158	6,892	8,042	32,005	-
Utilities	-	6,569	391,969	-	34,451	-
Total expenses before depreciation & amortization	1,174,910	1,141,630	16,752,084	454,356	7,928,269	-
Depreciation	-	9,996	238,180	-	13,943	-
Amortization	-	1,088	469,230	-	39,001	-
Total expenses	1,174,910	1,152,714	17,459,494	454,356	7,981,213	-
Transfer of indirect costs	(73,505)	(61,237)	(1,438,117)	(19,757)	(129,994)	-
Change in net assets	-	(9,989)	989,805	-	(15,130)	12,000
<b>Net assets, beginning of year as previously reported</b>	-	35,963	3,217,905	-	46,350	8,129
<b>Restatement, see Note 13</b>	-	(317)	(91,181)	-	(2,336)	-
<b>Net assets, beginning of year as restated</b>	-	35,646	3,126,724	-	44,014	8,129
<b>Net assets, end of year</b>	\$ -	\$ 25,657	\$ 4,116,529	\$ -	\$ 28,884	\$ 20,129

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - Schedule of Activities by Grant Program, Continued*

*For the year ended March 31, 2023*

	WIOA Title II-C Youth	WIOA/NEG	WIOA Dislocated Worker OJT	WIOA Dislocated Workers	WIOA Career DWG	WIOA General Fund	WIOA Resiliency Youth
<b>Revenue and support</b>							
Grant revenue	\$ 200,497	\$ 8,518	\$ -	\$ 150,501	\$ 165,443	\$ -	\$ 92,707
In-kind contributions	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	66,167	-
Investment income	-	-	-	-	-	-	-
Total revenue and support	200,497	8,518	-	150,501	165,443	66,167	92,707
<b>Expenses - net assets released from restrictions</b>							
Client assistance	53,729	-	-	38,157	43,384	39	24,861
Communications	2,408	-	-	1,830	83	4,235	106
Contract services	-	-	-	-	-	12,748	-
Data processing	399	-	-	225	-	-	-
Dues and subscriptions	-	-	-	-	-	-	-
Food supplies	-	-	-	-	-	-	-
In-kind assistance	-	-	-	-	-	-	-
Insurance	890	-	-	501	-	-	-
Maintenance and repairs	-	-	-	-	-	390	-
Other	-	-	-	-	-	-	-
Parent activities and services	-	-	-	-	-	-	-
Payroll taxes and fringe benefits	36,218	1,637	-	28,834	28,622	2,859	17,223
Postage	-	-	-	-	-	-	-
Printing and advertising	-	-	-	-	-	-	-
Rental costs	589	-	-	331	12	(1,339)	12
Salaries	82,831	5,908	-	64,925	71,676	6,272	38,534
Supplies	670	-	-	376	-	9,108	-
Taxes and licenses	-	-	-	-	-	20	-
Training and conferences	78	-	-	44	-	-	-
Travel	7,327	-	-	3,183	8,728	-	4,942
Utilities	-	-	-	-	-	28,578	-
Total expenses before depreciation & amortization	185,139	7,545	-	138,406	152,505	62,910	85,678
Depreciation	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	2,015	-
Total expenses	185,139	7,545	-	138,406	152,505	64,925	85,678
Transfer of indirect costs	(15,358)	(973)	-	(12,095)	(12,938)	(1,178)	(7,029)
Change in net assets	-	-	-	-	-	64	-
<b>Net assets, beginning of year as previously reported</b>	-	-	-	-	-	-	-
<b>Restatement, see Note 13</b>	-	-	-	-	-	(205)	-
<b>Net assets, beginning of year as restated</b>	-	-	-	-	-	(205)	-
<b>Net assets, end of year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (141)	\$ -

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - Schedule of Activities by Grant Program, Continued*

*For the year ended March 31, 2023*

	SCE&G	Weatherization /LWAP	Duke Energy Weatherization	Rental Project	WIOA One Stop Operator	Total With Donor Restrictions
<b>Revenue and support</b>						
Grant revenue	\$ 21,000	\$ 1,763,778	\$ -	\$ -	\$ 76,368	\$ 30,859,221
In-kind contributions	-	-	-	-	-	2,529,574
Other revenue	-	-	-	32,152	-	110,319
Investment income	-	-	-	578	-	578
Total revenue and support	21,000	1,763,778	-	32,730	76,368	33,499,692
<b>Expenses - net assets released from restrictions</b>						
Client assistance	21,000	584,649	-	-	-	8,231,988
Communications	-	6,146	-	75	1,505	201,156
Contract services	-	416,873	-	4,331	398	1,072,488
Data processing	-	326	-	-	393	280,756
Dues and subscriptions	-	-	-	-	-	25,011
Food supplies	-	-	-	-	-	520,462
In-kind assistance	-	-	-	-	-	2,529,574
Insurance	-	9,460	-	225	6	205,942
Maintenance and repairs	-	1,835	-	4,588	-	483,555
Other	-	189	-	-	-	240
Parent activities and services	-	-	-	-	-	1,046
Payroll taxes and fringe benefits	-	138,712	1,079	-	17,792	3,871,812
Postage	-	33	-	-	-	8,622
Printing and advertising	-	18,675	-	-	-	47,939
Rental costs	-	11,570	-	-	-	140,185
Salaries	-	384,529	4,800	-	46,847	10,469,304
Supplies	-	19,119	-	-	21	702,376
Taxes and licenses	-	34	-	-	-	145,661
Training and conferences	-	6,131	-	-	-	298,812
Travel	-	17,413	-	-	1,068	104,758
Utilities	-	1,964	-	-	-	463,531
Total expenses before depreciation & amortization	21,000	1,617,658	5,879	9,219	68,030	29,805,218
Depreciation	-	10,582	-	-	-	272,701
Amortization	-	1,334	-	-	-	512,668
Total expenses	21,000	1,629,574	5,879	9,219	68,030	30,590,587
Transfer of indirect Costs	-	(67,498)	(758)	-	(8,338)	(1,848,775)
Change in net assets	-	66,706	(6,637)	23,511	-	1,060,330
<b>Net assets, beginning of year as previously reported</b>	1,634	2,359	91,640	100,659	-	3,504,639
<b>Restatement, see Note 13</b>	-	-	-	-	-	(94,039)
<b>Net assets, beginning of year as restated</b>	1,634	2,359	91,640	100,659	-	3,410,600
<b>Net assets, end of year</b>	\$ 1,634	\$ 69,065	\$ 85,003	\$ 124,170	\$ -	\$ 4,470,930



**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 1-1 Schedule of Budget and Costs**Child Care Food Program**For the year ended March 31, 2023***Contract period October 1, 2022 through September 30, 2023**

	<b>Budget</b>	<b>10/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ 600	\$ 318	\$ 318	\$ 282
Contract services	345,118	-	-	345,118
Data processing	1,400	-	-	1,400
Dues and subscriptions	155	75	75	80
Food supplies	615,343	351,546	351,546	263,797
Indirect cost	77,742	37,733	37,733	40,009
Payroll taxes and fringe	182,667	84,678	84,678	97,989
Postage	50	-	-	50
Printing and advertising	-	102	102	(102)
Salaries	80,363	207,791	207,791	(127,428)
Supplies	60,500	62,957	62,957	(2,457)
Training and conferences	1,003	329	329	674
Travel	5,001	-	-	5,001
Total expenses before depreciation	<u>1,369,942</u>	<u>745,529</u>	<u>745,529</u>	• <u>624,413</u>
Equipment	-	-	-	-
Total before depreciation	<u>1,369,942</u>	<u>745,529</u>	<u>745,529</u>	<u>624,413</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 1,369,942</u>	<u>\$ 745,529</u>	<u>\$ 745,529</u>	<u>\$ 624,413</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 1-2 Schedule of Budget and Costs**Child Care Food Program**For the year ended March 31, 2023***Contract period October 1, 2021 through September 30, 2022**

	<b>Budget</b>	<b>4/1/2022 9/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ 250	\$ 330	\$ 714	\$ (464)
Contract services	357,298	-	95	357,203
Data processing	1,400	1,015	1,015	385
Due and subscriptions	155	150	150	5
Food supplies	615,343	168,916	412,996	202,347
Indirect cost	92,417	35,772	71,823	20,594
Insurance	-	11	11	(11)
Payroll taxes and fringe	194,708	81,167	162,596	32,112
Postage	50	6	9	41
Printing and advertising	-	452	452	(452)
Salaries	77,376	196,139	394,174	(316,798)
Supplies	60,875	18,651	50,909	9,966
Training and conferences	1,000	277	277	723
Travel	5,000	-	182	4,818
Total expenses before equipment & depreciation	1,405,872	502,886	1,095,403	310,469
Equipment	-	-	-	-
Total before depreciation	1,405,872	502,886	1,095,403	310,469
Depreciation	-	-	-	-
Total expenses	<u>\$ 1,405,872</u>	<u>\$ 502,886</u>	<u>\$ 1,095,403</u>	<u>\$ 310,469</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 2-1 Schedule of Budget and Costs**Community Services Block Grant**For the year ended March 31, 2023***Contract period January 1, 2022 through December 31, 2022**

	<b>Budget</b>	<b>4/1/2022 12/31/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 189,138	\$ 164,290	\$ 184,262	\$ 4,876
Communications	5,400	4,352	5,985	(585)
Contract services	21,500	19,501	20,048	1,452
Data processing	1,000	216	252	748
Dues and subscriptions	2,700	-	2,613	87
Indirect cost	65,914	46,834	61,908	4,006
Insurance	5,576	5,538	5,538	38
Maintenance and repair	5,000	7,680	8,672	(3,672)
Payroll taxes and fringe	145,277	98,646	131,003	14,274
Postage	500	2	3	497
Rental cost	7,500	4,724	5,864	1,636
Salaries	374,053	272,771	357,265	16,788
Supplies	27,782	11,689	15,469	12,313
Tax and license	-	10	10	(10)
Training and conferences	3,000	1,860	2,074	926
Travel	5,000	8,186	8,687	(3,687)
Utilities	8,000	4,700	6,962	1,038
Total expenses before depreciation and equipment	867,340	650,999	816,615	50,725
Equipment	-	-	-	-
Total expenses before depreciation	867,340	650,999	816,615	50,725
Depreciation	-	7,497	9,997	(9,997)
Total expenses	\$ 867,340	\$ 658,496	\$ 826,612	\$ 40,728

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 2-2 Schedule of Budget and Costs**Community Services Block Grant**For the year ended March 31, 2023***Contract period January 1, 2023 through December 31, 2023**

	<b>Budget</b>	<b>1/1/2023 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 33,620	\$ 20,118	\$ 20,118	\$ 13,502
Communications	2,500	1,276	1,276	1,224
Contract services	5,000	365	365	4,635
Data processing	-	19	19	(19)
Dues and subscriptions	3,000	2,633	2,633	367
Indirect cost	12,953	3,987	3,987	8,966
Insurance	4,000	-	-	4,000
Maintenance and repair	3,000	1,206	1,206	1,794
Payroll taxes and fringe	27,038	7,779	7,779	19,259
Postage	100	2	2	98
Rental cost	6,000	(63)	(63)	6,063
Rental lease liability	-	1,096	1,096	(1,096)
Rental lease interest expense	-	182	182	(182)
Salaries	73,374	23,049	23,049	50,325
Supplies	3,454	5,113	5,113	(1,659)
Training and conferences	-	354	354	(354)
Travel	1,000	6,972	6,972	(5,972)
Utilities	3,000	1,869	1,869	1,131
Total expenses before depreciation and equipment	178,039	75,957	75,957	102,082
Amortization	-	1,088	1,088	(1,088)
Equipment	-	-	-	-
Total expenses before depreciation	178,039	77,045	77,045	100,994
Depreciation	-	2,499	2,499	(2,499)
Total expenses	\$ 178,039	\$ 79,544	\$ 79,544	\$ 98,495

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 2-3 Schedule of Budget and Costs*

*Community Services Block Grant Cares*

*For the year ended March 31, 2023*

**Contract period January 1, 2022 through September 30, 2022**

	<b>Budget</b>	<b>4/1/2022 9/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 492,026	\$ 382,018	\$ 492,025	\$ 1
Communications	139	83	156	(17)
Contract services	1,974	1,974	1,974	-
Indirect cost	14,638	10,416	14,636	2
Payroll taxes and fringe	30,638	22,104	30,624	14
Rental cost	925	925	925	-
Salaries	82,803	58,609	82,803	-
Supplies	81	46	81	-
Training and conferences	1,223	832	1,223	-
Total expenses before depreciation and equipment	624,447	477,007	624,447	-
Equipment	-	-	-	-
Total expenses before depreciation	624,447	477,007	624,447	-
Depreciation	-	-	-	-
Total expenses	\$ 624,447	\$ 477,007	\$ 624,447	\$ -

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 3-1 Schedule of Budget and Costs**Covid Head Start - 203**For the year ended March 31, 2023***Contract period April 1, 2021 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Contract services	\$ -	\$ -	\$ 435	\$ (435)
Data processing	-	-	71,386	(71,386)
Indirect cost	13,668	3,878	3,878	9,790
Payroll taxes and fringe	21,670	6,497	6,497	15,173
Printing and advertising	-	5,446	5,446	(5,446)
Salaries	83,068	23,565	23,565	59,503
Supplies	345,000	15,850	126,499	218,501
Total Before Equipment	463,406	55,236	237,706	225,700
Office Equipment	18,145	-	-	18,145
Total Fixed Assets	18,145	-	-	18,145
Total expenses before in-kind and depreciation	481,551	55,236	237,706	243,845
In-kind	-	-	-	-
Depreciation	-	-	-	-
Loss on disposal of asset	-	-	-	-
Total expenses	\$ 481,551	\$ 55,236	\$ 237,706	\$ 243,845

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 3-2 Schedule of Budget and Costs**Early Head Start Child Care Partnership Program-204**For the year ended March 31, 2023***Contract period September 1, 2021 through August 31, 2022**

	<b>Budget</b>	<b>4/1/2022 8/31/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ -	\$ -	\$ -
Communications	1,000	866	2,599	(1,599)
Community food and nutrient	-	-	-	-
Contract services	164,833	2,995	7,851	156,982
Data processing	3,250	3,536	9,233	(5,983)
Dues and subscriptions	1,000	-	30	970
Food supplies	14,000	8,983	13,295	705
Indirect cost	101,344	19,795	46,352	54,992
Insurance	1,750	2,127	2,458	(708)
Maintenance and repair	6,000	1,506	3,514	2,486
Other (Interest Expense)	-	-	-	-
Parent activities and services	1,600	-	-	1,600
Payroll taxes and fringe	236,355	35,522	86,196	150,159
Postage	500	-	-	500
Printing and advertising	600	76	78	522
Repayment to funding source	-	-	-	-
Rental cost	4,790	2,067	4,639	151
Salaries	540,235	117,927	275,114	265,121
Supplies	27,546	9,422	15,251	12,295
Tax and license	1,800	-	1,819	(19)
Training and conferences	26,746	1,301	1,897	24,849
Travel	5,500	-	-	5,500
Utilities	6,000	8,721	16,881	(10,881)
Total before equipment	<u>1,144,849</u>	<u>214,844</u>	<u>487,207</u>	<u>657,642</u>
Office Equipment	<u>12,469</u>	<u>-</u>	<u>-</u>	<u>12,469</u>
Total fixed assets	<u>12,469</u>	<u>-</u>	<u>-</u>	<u>12,469</u>
Total Before Depreciation & In-Kind	1,157,318	214,844	487,207	670,111
Depreciation	-	7,556	18,134	(18,134)
Total expenses	<u>\$ 1,157,318</u>	<u>\$ 222,400</u>	<u>\$ 505,341</u>	<u>\$ 651,977</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 3-3 Schedule of Budget and Costs**Early Head Start Child Care Partnership Program-204**For the year ended March 31, 2023*

	<b>Contract period September 1, 2022 through August 31, 2023</b>			
	<b>Budget</b>	<b>9/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ 1,000	\$ 1,184	\$ 1,184	\$ (184)
Contract services	186,301	4,997	4,997	181,304
Data processing	3,250	4,192	4,192	(942)
Dues and subscriptions	1,000	817	817	183
Food supplies	14,000	2,772	2,772	11,228
Indirect cost	101,343	25,378	25,378	75,965
Insurance	1,750	331	331	1,419
Maintenance and repair	6,000	1,648	1,648	4,352
Parent activities and services	1,600	-	-	1,600
Payroll taxes and fringe	241,413	50,221	50,221	191,192
Postage	500	-	-	500
Printing and advertising	600	2	2	598
Rental cost	4,790	(1,908)	(1,908)	6,698
Rental lease liability	-	3,822	3,822	(3,822)
Rental lease interest expense	-	1,018	1,018	(1,018)
Salaries	544,186	146,510	146,510	397,676
Supplies	27,546	3,330	3,330	24,215
Tax and license	1,800	1,791	1,791	10
Training and conferences	26,746	2,294	2,294	24,452
Travel	5,500	-	-	5,500
Utilities	6,000	7,858	7,858	(1,858)
Total Before Equipment	<u>1,175,325</u>	<u>256,257</u>	<u>256,257</u>	<u>919,068</u>
Equipment and vehicles (over \$5,000)	<u>17,816</u>	<u>16,552</u>	<u>16,552</u>	<u>1,264</u>
Total fixed assets	<u>17,816</u>	<u>16,552</u>	<u>16,552</u>	<u>1,264</u>
Total expenses before amortization & depreciation	<u>1,193,141</u>	<u>272,809</u>	<u>272,809</u>	<u>920,333</u>
Amortization	-	3,687	3,687	(3,687)
Depreciation	-	9,778	9,778	(9,778)
Total expenses	<u>\$ 1,193,141</u>	<u>\$ 286,274</u>	<u>\$ 286,274</u>	<u>\$ 906,868</u>



**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 3-4 Schedule of Budget and Costs*

*Head Start Program*

*For the year ended March 31, 2023*

**Contract period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 - 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ 363,000	\$ 133,960	\$ 133,960	\$ 229,040
Contract services	565,529	563,990	563,990	1,539
Data processing	330,000	268,573	268,573	61,427
Dues and subscriptions	40,250	20,945	20,945	19,305
Family Literacy/Field Trips	15,300	485	485	14,815
Food supplies	230,000	496,049	496,049	(266,049)
Indirect cost	1,674,602	1,249,093	1,249,093	425,509
Insurance	209,345	179,547	179,547	29,798
Maintenance and repair	658,300	442,085	442,085	216,215
Parent activities and services	16,050	1,046	1,046	15,004
Payroll taxes and fringe	3,897,314	2,650,718	2,650,718	1,246,596
Postage	8,750	7,146	7,146	1,604
Printing and advertising	62,399	21,670	21,670	40,729
Rental cost	574,142	20,635	20,635	553,507
Rental Lease Liability	-	467,478	467,478	(467,478)
Rental lease interest expense	-	38,713	38,713	(38,713)
Salaries	8,902,803	7,032,166	7,032,166	1,870,637
Supplies	901,579	602,514	602,514	299,065
Tax and license	171,000	143,768	143,768	27,232
Training and conferences	288,452	284,033	284,033	4,419
Travel	17,500	6,892	6,892	10,608
Utilities	418,000	375,390	375,390	42,610
Total expenses before depreciation, fixed assets and in-kind	<u>19,344,315</u>	<u>15,006,896</u>	<u>15,006,896</u>	<u>4,337,419</u>
Small Equipment	-	34,525	34,525	(34,525)
Vehicle purchases	663,122	201,549	201,549	461,573
Office Equipment	-	10,483	10,483	(10,483)
Other Equipment	167,305	836,887	836,887	(669,582)
Capital Outlays	846,528	42,034	42,034	804,494
Leasehold Improvements	18,411	83,883	83,883	(65,472)
Total fixed assets	<u>1,695,366</u>	<u>1,209,361</u>	<u>1,209,361</u>	<u>486,005</u>
Total award, expenses and balance	21,039,681	16,216,257	16,216,257	4,823,424
Amortization	-	465,543	465,543	(465,543)
In-kind	-	2,529,574	2,529,574	(2,529,574)
Depreciation	-	220,846	220,846	(220,846)
Total expenses	<u>\$ 21,039,681</u>	<u>\$ 19,432,220</u>	<u>\$ 19,432,220</u>	<u>\$ 1,607,461</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 3-5 Schedule of Budget and Costs*

*Head Start Program*

*For the year ended March 31, 2023*

**Contract period April 1, 2021 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 - 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Indirect cost	\$ 174,393	\$ 139,973	\$ 217,957	\$ (43,564)
Payroll taxes and fringe	511,951	219,970	338,718	173,233
Salaries	824,392	865,093	1,350,875	(526,483)
Supplies	403,664	-	6,849	396,815
Total Before Equipment	<u>1,914,400</u>	<u>1,225,036</u>	<u>1,914,399</u>	<u>1</u>
Total expenses before depreciation and in-kind	<u>1,914,400</u>	<u>1,225,036</u>	<u>1,914,399</u>	<u>1</u>
In-kind	-	-	-	-
Depreciation	-	-	-	-
Loss on Disposal of Asset	-	-	-	-
Total expenses	<u>\$ 1,914,400</u>	<u>\$ 1,225,036</u>	<u>\$ 1,914,399</u>	<u>\$ 1</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 4-1 Schedule of Budget and Costs*

*McCormick Helping Hands #1*

*For the year ended March 31, 2023*

**Contract period July 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 36,569	\$ -	\$ 24,440	\$ 12,129
Total expenses before depreciation	<u>36,569</u>	<u>-</u>	<u>24,440</u>	<u>12,129</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 36,569</u>	<u>\$ -</u>	<u>\$ 24,440</u>	<u>\$ 12,129</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 4-2 Schedule of Budget and Costs*

*McCormick Helping Hands #2*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<u>Budget</u>	<u>7/1/2022 3/31/2023 Actual</u>	<u>Grant to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Client assistance	\$ 20,129	\$ -	\$ -	\$ 20,129
Total expenses before depreciation	<u>20,129</u>	<u>-</u>	<u>-</u>	<u>20,129</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 20,129</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,129</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 5-1 Schedule of Budget and Costs**WIOA - Title II-C Youth Program**For the year ended March 31, 2022***Contract period July 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 156,842	\$ 14,529	\$ 30,263	\$ 126,579
Communications	3,783	782	2,918	865
Contract services	-	-	30	(30)
Data processing	-	338	351	(351)
Indirect cost	17,731	4,434	21,092	(3,361)
Insurance	-	890	890	(890)
Payroll taxes and fringe	41,344	11,065	49,127	(7,783)
Rental cost	300	107	638	(338)
Salaries	96,106	23,304	114,418	(18,312)
Supplies	1,114	281	898	216
Travel	11,840	2,326	9,371	2,469
Total expenses before depreciation	<u>329,060</u>	<u>58,056</u>	<u>229,996</u>	<u>99,064</u>
Depreciation	-	-	-	-
Total expenses	<u>\$ 329,060</u>	<u>\$ 58,056</u>	<u>\$ 229,996</u>	<u>\$ 99,064</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 5-2 Schedule of Budget and Costs*

*WIOA - Title II-C Youth Program*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ 39,200	\$ 39,200	\$ (39,200)
Communications	-	1,626	1,626	(1,626)
Data processing	-	61	61	(61)
Indirect cost	-	10,924	10,924	(10,924)
Payroll taxes and fringe	-	25,153	25,153	(25,153)
Rental cost	-	482	482	(482)
Salaries	-	59,527	59,527	(59,527)
Supplies	-	389	389	(389)
Training and conferences	-	78	78	(78)
Travel	-	5,001	5,001	(5,001)
Total expenses before depreciation	-	142,441	142,441	(142,441)
Depreciation	-	-	-	-
Total expenses	\$ -	\$ 142,441	\$ 142,441	\$ (142,441)

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 6-1 Schedule of Budget and Costs**Low Income Home Energy Assistance Program**For the year ended March 31, 2023***Contract period January 1, 2022 through December 31, 2022**

	<b>Budget</b>	<b>4/1/2022 12/31/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 7,724,434	\$ 5,312,724	\$ 6,068,335	\$ 1,656,099
Communications	44,000	29,553	40,008	3,992
Contract services	45,000	24,948	27,629	17,371
Data processing	-	1,172	1,222	(1,222)
Dues and subscriptions	500	-	321	179
Indirect cost	118,775	88,063	117,243	1,532
Insurance	3,930	5,915	5,991	(2,061)
Maintenance and repair	23,000	17,854	22,198	802
Payroll taxes and fringe	263,921	193,302	259,493	4,428
Postage	2,500	1,422	1,738	762
Rental cost	89,000	64,657	84,058	4,942
Salaries	656,816	489,361	649,366	7,450
Supplies	80,626	47,200	65,303	15,323
Tax and license	-	37	54	(54)
Training and conferences	-	406	2,212	(2,212)
Travel	23,405	21,142	21,142	2,263
Utilities	39,000	24,998	34,599	4,401
Total expenses before depreciation and equipment	9,114,907	6,322,754	7,400,912	1,713,995
Equipment	-	-	-	-
Total expenses before depreciation	9,114,907	6,322,754	7,400,912	1,713,995
Depreciation	-	11,164	11,164	(11,164)
Total expenses	\$ 9,114,907	\$ 6,333,918	\$ 7,412,076	\$ 1,702,831

# GLEAMNS Human Resources Commission, Inc.

*With Donor Restrictions*

*Schedule H - 6-2 Schedule of Budget and Costs*

*Low Income Home Energy Assistance Program*

*For the year ended March 31, 2023*

**Contract period January 1, 2023 through December 31, 2023**

	<b>Budget</b>	<b>1/1/2023 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 3,448,565	\$ 846,643	\$ 846,403	\$ 2,602,162
Communications	40,250	9,001	9,001	31,249
Contract services	40,946	19,013	19,252	21,694
Data processing	-	66	66	(66)
Dues and subscriptions	5,000	391	391	4,609
Indirect cost	173,324	41,491	41,491	131,833
Insurance	16,038	-	-	16,038
Maintenance and repair	35,500	4,763	4,763	30,737
Payroll taxes and fringe	418,201	100,513	100,513	317,688
Postage	1,050	11	11	1,039
Printing and advertising	2,500	1,516	1,516	984
Rental cost	112,500	(3,835)	(3,835)	116,335
Rental lease liability	-	37,814	37,814	(37,814)
Rental lease interest expense	-	1,335	1,335	(1,335)
Salaries	925,392	221,120	221,120	704,272
Supplies	43,804	13,314	13,314	30,490
Tax and license	-	1	1	(1)
Training and conferences	-	191	191	(191)
Travel	39,575	10,863	10,863	28,712
Utilities	45,200	9,453	9,453	35,747
Total expenses before depreciation and equipment	5,347,845	1,313,664	1,313,663	4,034,182
Amortization		39,001	39,001	
Equipment	30,000	-	-	30,000
Total expenses before depreciation	5,377,845	1,352,665	1,352,665	4,064,182
Depreciation	-	2,779	2,779	(2,779)
Total expenses	\$ 5,377,845	\$ 1,355,444	\$ 1,355,444	\$ 4,061,403



**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 6-3 Schedule of Budget and Costs*

*Low Income Home Energy Assistance Program ARPA*

*For the year ended March 31, 2023*

**Contract period January 1, 2022 through September 30, 2022**

	<b>Budget</b>	<b>4/1/2022 9/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 1,492,058	\$ 66,517	\$ 1,492,058	\$ -
Communications	117	83	117	-
Indirect cost	7,879	445	7,879	-
Payroll taxes and fringe	14,049	1,122	14,048	1
Salaries	47,033	2,327	47,033	-
Supplies	824	-	825	(1)
Total expenses before depreciation and equipment	1,561,960	70,494	1,561,960	-
Equipment	-	-	-	-
Total expenses before depreciation	1,561,960	70,494	1,561,960	-
Depreciation	-	-	-	-
Total expenses	<u>\$ 1,561,960</u>	<u>\$ 70,494</u>	<u>\$ 1,561,960</u>	<u>\$ -</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 6-4 Schedule of Budget and Costs**Low Income Home Water Assistance Program**For the year ended March 31, 2023***Contract period October 1, 2021 through September 30, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 1,858,533	\$ 251,122	\$ 318,688	\$ 1,539,845
Communications	20,001	-	-	20,001
Contract services	70,000	-	-	70,000
Indirect cost	19,989	7,031	11,314	8,675
Maintenance and repair	64,539	-	-	64,539
Payroll taxes and fringe	34,311	11,442	18,252	16,059
Printing and advertising	-	18,413	33,402	(33,402)
Salaries	120,640	43,066	69,453	51,187
Supplies	230,000	-	-	230,000
Total expenses before depreciation and equipment	2,418,013	331,074	451,109	1,966,904
Equipment	-	-	-	-
Total expenses before depreciation	2,418,013	331,074	451,109	1,966,904
Depreciation	-	-	-	-
Total expenses	<u>\$ 2,418,013</u>	<u>\$ 331,074</u>	<u>\$ 451,109</u>	<u>\$ 1,966,904</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 6-5 Schedule of Budget and Costs*

*Low Income Home Energy Assistance Program IIJA*

*For the year ended March 31, 2023*

**Contract period October 1, 2022 through September 30, 2023**

	<b>Budget</b>	<b>10/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 351,212	\$ 389,167	\$ -	\$ 351,212
Supplies	39,023	-	-	39,023
Total expenses before depreciation	390,235	389,167	-	390,235
Equipment	-	-	-	-
Total with Equipment	390,235	389,167	-	390,235
Depreciation	-	-	-	-
Total Expenses	<u>\$ 390,235</u>	<u>\$ 389,167</u>	<u>\$ -</u>	<u>\$ 390,235</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 7-1 Schedule of Budget and Costs*

*South Carolina Electric and Gas*

*For the year ended March 31, 2023*

**Contract period July 1, 2021 through June 30, 2022**

	<u>Budget</u>	<u>4/1/2022 6/30/2022 Actual</u>	<u>Grant to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Other	\$ 6,250	\$ -	\$ -	\$ 6,250
Total expenses before depreciation	6,250	-	-	6,250
Depreciation	-	-	-	-
Total expenses	<u>\$ 6,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,250</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 7-2 Schedule of Budget and Costs*

*South Carolina Electric and Gas*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 31,459	\$ -	\$ -	\$ 31,459
Supplies	6,250	-	-	6,250
Total expenses before depreciation	37,709	-	-	37,709
Depreciation	-	-	-	-
Total expenses	<u>\$ 37,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,709</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 8-1 Schedule of Budget and Costs*

*Weatherization Programs #1*

*For the year ended March 31, 2023*

**Contract period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 22,333	\$ 22,333	\$ 22,333	\$ -
Communications	-	1,919	1,919	(1,919)
Contract services	166,470	136,708	136,708	29,762
Indirect cost	24,981	23,764	23,764	1,217
Insurance	6,500	1,224	1,224	5,276
Maintenance and repair	750	288	288	462
Other	8,345	189	189	8,156
Payroll taxes and fringe	53,215	47,797	47,797	5,418
Postage	-	10	10	(10)
Printing and advertising	-	262	262	(262)
Rental cost	-	2,574	2,574	(2,574)
Rental lease liability	-	384	384	(384)
Rental lease interest expense	-	42	42	(42)
Salaries	140,435	136,418	136,418	4,017
Supplies	2,500	2,345	2,345	155
Training and conferences	48,449	3,616	3,616	44,833
Travel	6,220	5,224	5,224	996
Total expenses before Amortization, equipment, and depreciation	480,198	385,097	385,097	95,101
Amortization	-	400	400	(400)
Equipment	-	-	-	-
Depreciation	-	270	270	(270)
<b>Total expenses</b>	<b>\$ 480,198</b>	<b>\$ 385,767</b>	<b>\$ 385,767</b>	<b>\$ 94,431</b>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 8-2 Schedule of Budget and Costs*

*Weatherization Programs LWAP Program*

*For the year ended March 31, 2023*

**Contract period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 425,000	\$ 280,306	\$ 280,306	\$ 144,694
Communications	-	4,217	-	-
Services	495,494	280,119	279,884	215,610
Data processing	-	284	-	-
Indirect cost	41,114	35,125	35,125	5,989
Insurance	21,000	8,236	8,236	12,764
Maintenance and repair	20,000	1,547	1,547	18,453
Other	162,502	-	26,015	136,487
Payroll taxes and fringe	93,948	70,844	70,844	23,104
Postage	-	23	-	-
Rental cost	-	7,577	7,577	(7,577)
Rental lease liability	-	896	896	(896)
Rental lease interest payment	-	97	97	(97)
Salaries	224,762	201,443	201,443	23,319
Supplies	16,083	14,155	3,336	12,747
Tax and license	-	34	-	-
Training and conferences	3,000	2,515	2,515	485
Travel	30,000	12,189	12,223	17,777
Utilities	-	1,964	-	-
Total expenses before amortization, equipment, and depreciation	1,532,903	921,571	930,044	602,859
Amortization		934		
Equipment	-	77,342	77,342	(77,342)
Depreciation	-	10,312	10,312	(10,312)
Total expenses	<u>\$ 1,532,903</u>	<u>\$ 1,010,159</u>	<u>\$ 1,017,698</u>	<u>\$ 515,205</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 8-3 Schedule of Budget and Costs**Weatherization Programs BIL Program**For the year ended March 31, 2023***Contract period October 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>10/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 18,318	\$ 30,888	\$ 30,888	\$ (12,570)
Communications	-	9	9	(9)
Services	261,285	46	46	261,239
Data processing	-	42	42	(42)
Indirect cost	6,131	1,578	1,578	4,553
Insurance	700	-	-	700
Maintenance & repair	3,000	-	-	3,000
Other	16,494	-	-	16,494
Payroll taxes and fringe	16,592	8,629	8,629	7,963
Salaries	30,938	3,602	3,602	27,336
Supplies	2,000	2,619	2,619	(619)
Training & conferences	66,550	-	-	66,550
Travel	4,588	-	-	4,588
Total Expenses Before depreciation and equipment	426,596	47,413	47,413	379,183
Equipment	-	-	-	-
Depreciation	-	-	-	-
<b>Total Expenses</b>	<b>\$ 426,596</b>	<b>\$ 47,413</b>	<b>\$ 47,413</b>	<b>\$ 379,183</b>



**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 8-4 Schedule of Budget and Costs*

*Duke Energy WX*

*For the year ended March 31, 2023*

**Contract period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Indirect cost	\$ -	\$ 758	\$ 758	\$ (758)
Payroll taxes and fringe	-	1,079	1,079	(1,079)
Salaries	-	4,800	4,800	(4,800)
Total expenses before depreciation and equipment	-	6,637	6,637	(6,637)
Equipment	-	-	-	-
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 6,637</u>	<u>\$ 6,637</u>	<u>\$ (6,637)</u>

**GLEAMNS Human Resources Commission, Inc.***Without Donor Restrictions**Schedule H - 9 Schedule of Budget and Costs**ABC Voucher After School Care**For the year ended March 31, 2023***Contract period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ 833	\$ 833	\$ (833)
Contract services	-	1,204	1,204	(1,204)
Data processing	-	203	203	(203)
Indirect cost	-	3,728	3,728	(3,728)
Insurance	-	337	337	(337)
Maintenance and repair	-	830	830	(830)
Payroll taxes and fringe	-	5,142	5,142	(5,142)
Rental cost	-	64	64	(64)
Rental Lease Liability	-	2,906	2,906	(2,906)
Rental lease interest expense	-	438	438	(438)
Salaries	-	23,761	23,761	(23,761)
Supplies	-	2,203	2,203	(2,203)
Utilities	-	1,253	1,253	(1,253)
Total expenses before depreciation and equipment	-	42,903	42,902	(42,903)
Amortization	-	2,951	2,951	(2,951)
Equipment	-	-	-	-
Total expenses before depreciation	-	45,853	45,853	(45,854)
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 45,853</u>	<u>\$ 45,853</u>	<u>\$ (45,854)</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 10-1 Schedule of Budget and Costs*

*Rental Project Program*

*For the year ended March 31, 2023*

**Contract Period April 1, 2022 through March 31, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ -	\$ 75	\$ 75	\$ (75)
Contract services	-	4,331	4,331	(4,331)
Insurance	-	225	225	(225)
Maintenance & repair	-	4,588	4,588	(4,588)
Total expenses before depreciation	-	9,219	9,219	(9,219)
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 9,219</u>	<u>\$ 9,219</u>	<u>\$ (9,219)</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 11-1 Schedule of Budget and Costs*

*WIOA General Fund*

*For the year ended March 31, 2023*

**Contract period July 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2021 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ 39	\$ -	\$ -
Communications	-	954	4,605	(4,605)
Contract services	-	3,886	20,590	(20,590)
Indirect cost	-	993	2,714	(2,714)
Maintenance & repair	-	390	390	(390)
Payroll taxes and fringe	-	2,221	6,480	(6,480)
Rental cost	-	130	513	(513)
Salaries	-	5,478	14,533	(14,533)
Supplies	-	542	10,487	(10,487)
Tax and license	-	-	23	(23)
Utilities	-	7,270	28,242	(28,242)
Total expenses before depreciation	-	21,903	88,577	(88,577)
Depreciation	-	-	-	-
Total expenses	\$ -	\$ 21,903	\$ 88,577	\$ (88,577)

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 11-2 Schedule of Budget and Costs**WIOA General Fund**For the year ended March 31, 2023***Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ -	\$ 3,281	\$ 3,281	\$ (3,281)
Contract services	-	8,862	8,862	(8,862)
Indirect cost	-	185	185	(185)
Payroll taxes and fringe	-	638	638	(638)
Rental cost	-	(1,562)	(1,562)	1,562
Rental lease liability	-	2,080	2,080	(2,080)
Rental interest expense	-	93	93	(93)
Salaries	-	794	794	(794)
Supplies	-	8,566	8,566	(8,566)
Tax and license	-	20	20	(20)
Utilities	-	21,308	21,308	(21,308)
Total expenses before depreciation	-	44,266	44,265	(44,265)
Amortization		2,015	2,015	
Depreciation	-	-	-	-
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ 46,280</b>	<b>\$ 46,280</b>	<b>\$ (46,280)</b>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 12-1 Schedule of Budget and Costs**WIOA One Stop Operator**For the year ended March 31, 2023***Contract period January 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 - 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ 2,400	\$ 441	\$ 1,808	\$ 592
Contract services	2,000	110	1,216	784
Data processing	-	245	309	(309)
Indirect cost	11,369	2,213	8,990	2,379
Insurance	-	6	6	(6)
Payroll taxes and fringe	26,208	4,600	18,798	7,410
Postage	-	-	6	(6)
Salaries	60,921	12,556	50,895	10,026
Supplies	9,980	-	10	9,970
Training & conferences	200	-	-	200
Travel	2,500	4	401	2,099
Total expenses before depreciation	115,578	20,175	82,439	33,139
Depreciation	-	-	-	-
Total expenses	<u>\$ 115,578</u>	<u>\$ 20,175</u>	<u>\$ 82,439</u>	<u>\$ 33,139</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 12-2 Schedule of Budget and Costs*

*WIOA One Stop Operator*

*For the year ended March 31, 2023*

**Contract Period JULY 1, 2022 through JUNE 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Communications	\$ -	\$ 1,064	\$ 1,064	\$ (1,064)
Contract services	-	288	288	(288)
Data processing	-	148	148	(148)
Indirect cost	-	6,125	6,125	(6,125)
Payroll taxes and fringe	-	13,192	13,192	(13,192)
Salaries	-	34,291	34,291	(34,291)
Supplies	-	21	21	(21)
Travel	-	1,064	1,064	(1,064)
Total expenses before depreciation	-	56,193	56,193	(56,193)
Depreciation	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ 56,193</u>	<u>\$ 56,193</u>	<u>\$ (56,193)</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 13-1 Schedule of Budget and Costs**WIOA Adult Program**For the year ended March 31, 2023*

	<b>Contract period January 1, 2021 through June 30, 2022</b>			
	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 238,190	\$ 123,863	\$ 254,466	\$ (16,276)
Communications	5,910	1,222	4,556	1,354
Services	-	-	48	(48)
Data processing	-	529	550	(550)
Indirect cost	26,476	5,758	27,601	(1,125)
Insurance	-	1,391	1,391	(1,391)
Maintenance & repair	-	-	-	-
Other	-	51	51	(51)
Payroll taxes and fringe	58,163	14,308	63,640	(5,477)
Rental cost	1,200	167	997	203
Salaries	144,720	30,324	150,325	(5,605)
Supplies	1,740	439	1,403	337
Travel	17,300	2,567	12,659	4,641
Total expenses before depreciation	493,699	180,619	517,687	(23,988)
Depreciation	-	-	-	-
Total Expenses	<u>\$ 493,699</u>	<u>\$ 180,619</u>	<u>\$ 517,687</u>	<u>\$ (23,988)</u>



**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 13-2 Schedule of Budget and Costs*

*WIOA Adult Program*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ 160,829	\$ 161,134	\$ (161,134)
Communications	-	2,540	2,540	(2,540)
Data processing	-	95	95	(95)
Indirect cost	-	13,999	13,999	(13,999)
Payroll taxes and fringe	-	32,286	32,286	(32,286)
Rental cost	-	753	753	(753)
Salaries	-	76,230	76,230	(76,230)
Supplies	-	605	605	(605)
Training & conferences	-	682	682	(682)
Travel	-	5,475	5,475	(5,475)
Total expenses before depreciation	-	293,494	293,799	(293,799)
Depreciation	-	-	-	-
Total Expenses	<u>\$ -</u>	<u>\$ 293,494</u>	<u>\$ 293,799</u>	<u>\$ (293,799)</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 14-1 Schedule of Budget and Costs*

**WIOA NEG**

*For the year ended March 31, 2023*

**Contract period April 1, 2022 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 23,664	\$ -	\$ 23,907	\$ (243)
Services	-	-	134	(134)
Indirect cost	10,962	973	7,146	3,816
Payroll taxes and fringe	18,223	1,637	11,985	6,238
Salaries	60,556	5,908	43,185	17,371
Total expenses before depreciation	113,405	8,518	86,357	27,048
Depreciation	-	-	-	-
Total Expenses	<u>\$ 113,405</u>	<u>\$ 8,518</u>	<u>\$ 86,357</u>	<u>\$ 27,048</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 14-2 Schedule of Budget and Costs**WIOA Dislocated Workers**For the year ended March 31, 2023***Contract period January 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 89,385	\$ 24,419	\$ 40,913	\$ 48,472
Communications	2,127	599	1,775	352
Contract services	-	-	17	(17)
Data processing	-	191	198	(198)
Indirect cost	26,738	3,450	13,893	12,845
Insurance	-	501	501	(501)
Payroll taxes and fringe	41,754	8,542	32,077	9,677
Rental cost	800	60	359	441
Salaries	163,138	18,204	75,621	87,517
Supplies	627	158	505	122
Travel	5,860	1,018	5,301	559
Total expenses before depreciation	330,429	57,142	171,160	159,269
Depreciation	-	-	-	-
Total expenses	<u>\$ 330,429</u>	<u>\$ 57,142</u>	<u>\$ 171,160</u>	<u>\$ 159,269</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 14-3 Schedule of Budget and Costs**WIOA Dislocated Workers**For the year ended March 31, 2023***Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ -	\$ 13,738	\$ 13,738	\$ (13,738)
Communications	-	1,231	1,231	(1,231)
Data processing	-	34	34	(34)
Indirect cost	-	8,645	8,645	(8,645)
Payroll taxes and fringe benefits	-	20,292	20,292	(20,292)
Rental cost	-	271	271	(271)
Salaries	-	46,721	46,721	(46,721)
Supplies	-	218	218	(218)
Training and conferences	-	44	44	(44)
Travel	-	2,165	2,165	(2,165)
Total expenses before depreciation	-	93,359	93,359	(93,359)
Depreciation	-	-	-	-
Total expenses	\$ -	\$ 93,359	\$ 93,359	\$ (93,359)

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 18 Schedule of Budget and Costs*

*Piedmont Natural Gas*

*For the year ended March 31, 2023*

**Contract period July 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 27,326	\$ -	\$ -	\$ 27,326
Total expenses before depreciation	27,326	-	-	27,326
Depreciation	-	-	-	-
Total expenses	<u>\$ 27,326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,326</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 18-1 Schedule of Budget and Costs*

*Piedmont Natural Gas*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 34,711	\$ -	\$ -	\$ 34,711
Total expenses before depreciation	34,711	-	-	34,711
Depreciation	-	-	-	-
Total expenses	<u>\$ 34,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,711</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 19-1 Schedule of Budget and Costs*

*Duke Power Fan Relief*

*For the year ended March 31, 2023*

**Contract period July 1, 2021 through June 30, 2022**

	<b>Budget</b>	<b>4/1/2022 6/30/2022 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 50,583	\$ -	\$ -	\$ 50,583
Total expenses before depreciation	50,583	-	-	50,583
Depreciation	-	-	-	-
Total expenses	<u>\$ 50,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,583</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 19-2 Schedule of Budget and Costs*

*Duke Power Fan Relief*

*For the year ended March 31, 2023*

**Contract period July 1, 2022 through June 30, 2023**

	<b>Budget</b>	<b>7/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 50,583	\$ -	\$ -	\$ 50,583
Total expenses before depreciation	50,583	-	-	50,583
Depreciation	-	-	-	-
Total expenses	<u>\$ 50,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,583</u>



# GLEAMNS Human Resources Commission, Inc.

*With Donor Restrictions*

*Schedule H - 20 Schedule of Budget and Costs*

*Dominion Energy RP Settlement*

*For the year ended March 31, 2023*

Contract period July 1, 2022 through June 30, 2023

	<u>Budget</u>	<u>7/1/2022 3/31/2023 Actual</u>	<u>Grant to Date</u>	<u>Variance Favorable (Unfavorable)</u>
Client assistance	\$ -	\$ 21,000	\$ 21,000	\$ (21,000)
Communications	-	-	-	-
Community food and nutrient Services	-	-	-	-
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 source	-	-	-	-
Rental cost	-	-	-	-
Salaries	-	-	-	-
Supplies	-	-	-	-
Tax and License	-	-	-	-
Training & conferences	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
<b>Total expenses before depreciation</b>	<u>-</u>	<u>21,000</u>	<u>21,000</u>	<u>(21,000)</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ -</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ (21,000)</u>

**GLEAMNS Human Resources Commission, Inc.**

*With Donor Restrictions*

*Schedule H - 21 Schedule of Budget and Costs*

*WIOA Career DWG OJT*

*For the year ended March 31, 2023*

**Contract period October 1, 2021 through August 19, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 224,900	\$ 43,384	\$ 43,384	\$ 181,516
Communications	-	83	83	(83)
Indirect cost	34,082	12,938	12,938	21,144
Payroll taxes and fringe	78,645	28,622	28,622	50,023
Rental cost	-	12	12	(12)
Salaries	182,516	71,676	71,676	110,840
Supplies	5,020	-	-	5,020
Travel	16,800	8,728	8,728	8,072
Utilities	-	-	-	-
Total expenses before depreciation	541,963	165,443	165,443	376,520
Depreciation	-	-	-	-
Total Expenses	<u>\$ 541,963</u>	<u>\$ 165,443</u>	<u>\$ 165,443</u>	<u>\$ 376,520</u>

**GLEAMNS Human Resources Commission, Inc.***With Donor Restrictions**Schedule H - 22 Schedule of Budget and Costs**WIOA Resiliency Youth**For the year ended March 31, 2023***Contract period December 1, 2021 through June 30, 2023**

	<b>Budget</b>	<b>4/1/2022 3/31/2023 Actual</b>	<b>Grant to Date</b>	<b>Variance Favorable (Unfavorable)</b>
Client assistance	\$ 30,160	\$ 24,861	\$ 24,861	\$ 5,299
Communications	-	106	106	(106)
Services	250	-	-	250
Indirect cost	9,402	7,029	7,029	2,373
Payroll taxes and fringe	30,994	17,223	17,223	13,771
Rental cost	310	12	12	298
Salaries	72,046	38,534	38,534	33,512
Supplies	420	-	-	420
Travel	6,318	4,942	4,942	1,376
Total expenses before depreciation	149,900	92,707	92,707	57,193
Depreciation	-	-	-	-
Total Expenses	<u>\$ 149,900</u>	<u>\$ 92,707</u>	<u>\$ 92,707</u>	<u>\$ 57,193</u>



**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, 2023, 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 November 2, 2023.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

## Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 with a large, looped initial 'M'.

Greenwood, South Carolina  
November 2, 2023



**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**

***Opinion on Each Major Federal Program***

We have audited GLEAMNS Human Resources Commission, Inc. (the Commission)'s compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

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, 2023.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Garvin, LLC". The signature is written in a cursive style and is centered within a light gray rectangular box.

Greenwood, South Carolina  
November 2, 2023



**GLEAMNS Human Resources Commission, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended March 31, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA number	Pass-through Entity identifying number	Federal expenditures
<b>WIOA Cluster</b>			
<b>U.S. Department of Labor</b>			
Passed through the Upper Savannah Council of Governments			
Workforce Innovation and Opportunity Act - Adult Formula Grants	17.258	11396B1	\$ 474,113
Workforce Innovation and Opportunity Act - Youth Activities Formula Grants	17.259	13496B1	200,497
Workforce Innovation and Opportunity Act - Dislocated Worker Formula Grants	17.278	12396B1	150,501
Workforce Innovation and Opportunity Act - Career DWG	17.258	11996B1	165,443
Workforce Innovation and Opportunity Act - Resiliency Youth	17.258	11996B1	92,707
Workforce Innovation and Opportunity Act - Adult - One-Stop Operator	17.258	11996B1	26,655
Workforce Innovation and Opportunity Act - Dislocated One-Stop Operator	17.278	12996B1	29,076
Workforce Innovation and Opportunity Act - Youth - One-Stop Operator	17.259	13996B1	20,652
Workforce Innovation and Opportunity Act - NEG	17.277	02N96B1	8,518
Workforce Innovation and Opportunity Act - Re-Entry Navigator	17.258	9SR96B1	-
<b>Total WIOA Cluster - U. S. Department of Labor</b>			<u>1,168,162</u>
<b>Other Programs</b>			
<b>U.S. Department of Agriculture</b>			
Passed through South Carolina Department of Social Services			
Child and Adult Care Food Program	10.558	HS2-00219	<u>1,248,415</u>
<b>Total U.S. Department of Agriculture</b>			<u>1,248,415</u>
<b>U.S. Department of Energy</b>			
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Weatherization Assistance for Low Income Persons	81.042	DE-EE007949	<u>432,913</u>
<b>Total U.S. Department of Energy</b>			<u>432,913</u>
<b>U.S. Department of Health and Human Services</b>			
<b>Direct Awards</b>			
Head Start	93.600	N/A	17,433,340
COVID-19 - Head Start - CARES Act	93.600	N/A	55,236
COVID-19 - Head Start - American Rescue Plan Act (ARPA)	93.600	N/A	1,225,036
Early Head Start Child Care Partnership	93.600	N/A	470,149
Child Care and Development Block Grant	93.575	N/A	42,947
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Low Income Home Energy Assistance Program	93.568	2102SCLIEA	8,026,769
COVID-19 - Low Income Home Energy Assistance Program - American Rescue Plan Act(ARPA)	93.568	2102SCESC6	70,494
Low Income Household Water Assistance Program(LIHWAP)	93.568	2102SCLWOC	1,253,579
Passed through South Carolina Office of Governor, Division of Economic Opportunity			
Community Services Block Grant	93.569	2102SCCOSR	726,948
COVID-19 - Community Services Block Grant - CARES Act Supplemental	93.569	2002SCCSC3	<u>477,007</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>29,781,505</u>
<b>Total expenditures of federal awards</b>			<u>\$ 32,630,995</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, 2023. 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, 2023*

**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>
93.568	LIHEAP Cluster
17.258/17.259/17.277/17.278	Workforce Investment Act Cluster (WIA)
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between Type A and Type B Programs \$ 978,930

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.

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**GLEAMNS Human Resources Commission, Inc.**

*Schedule of Prior Year Audit Findings*

*For the year ended March 31, 2023*

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None.