

GREATER FLINT HEALTH COALITION, INC.

FLINT, MICHIGAN

AUDIT REPORT FOR THE YEAR ENDED MARCH 31, 2021



September 24, 2021

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Greater Flint Health Coalition, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Greater Flint Health Coalition, Inc. (a nonprofit organization), which comprise the statements of financial position as of March 31, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater Flint Health Coalition, Inc. as of March 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2021, on our consideration of Greater Flint Health Coalition, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Greater Flint Health Coalition, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greater Flint Health Coalition, Inc.'s internal control over financial reporting and compliance.

Lewis & Knopf, P.C.

LEWIS & KNOPF, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

GREATER FLINT HEALTH COALITION, INC. – FLINT, MICHIGAN

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GREATER FLINT HEALTH COALITION, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF MARCH 31, 2021 AND 2020

	2021	2020
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and Cash Equivalents	\$2,439,095	\$1,209,708
Receivables	1,314,401	1,024,402
Prepaid Expenses	42,647	38,303
Total Current Assets	\$3,796,143	\$2,272,413
<u>FIXED ASSETS</u>		
Computer Equipment	0	229
Furniture & Fixtures	0	90,226
Office Equipment	0	8,599
Tenant Improvements	0	46,376
Total Fixed Assets	\$0	\$145,430
Less: Accumulated Depreciation	0	144,546
Net Fixed Assets	\$0	\$884
<u>OTHER ASSETS</u>		
Security Deposit	500	500
<u>TOTAL ASSETS</u>	\$3,796,643	\$2,273,797
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$22,457	\$23,852
PPP Loan Payable	581,469	0
Accrued Salaries and Related Expenses	117,668	72,769
Deferred Revenue	1,962,246	1,148,251
Total Current Liabilities	\$2,683,840	\$1,244,872
<u>NET ASSETS</u>		
<u>Without Donor Restrictions</u>		
Undesignated	1,112,803	1,028,925
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$3,796,643	\$2,273,797

See accompanying notes and auditor's opinion.

GREATER FLINT HEALTH COALITION, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED MARCH 31, 2021 AND 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	TOTAL	Without Donor Restrictions	With Donor Restrictions	TOTAL
<u>CHANGES IN NET ASSETS:</u>						
Support and Revenue:						
Contributions	\$360,000	\$0	\$360,000	\$427,500	\$0	\$427,500
Grants and Contributions for Program Activities	0	5,410,252	5,410,252	0	6,172,361	6,172,361
Interest Income	3,624	0	3,624	14,088	0	14,088
(Loss) on Sale of Fixed Assets	(572)	0	(572)	0	0	0
Other Income	513	0	513	187	0	187
Total Support and Revenue	<u>\$363,565</u>	<u>\$5,410,252</u>	<u>\$5,773,817</u>	<u>\$441,775</u>	<u>\$6,172,361</u>	<u>\$6,614,136</u>
<u>NET ASSETS RELEASED FROM RESTRICTIONS</u>	<u>5,410,252</u>	<u>(5,410,252)</u>	<u>0</u>	<u>6,172,361</u>	<u>(6,172,361)</u>	<u>0</u>
Total Support and Revenue and Reclassifications	<u>\$5,773,817</u>	<u>\$0</u>	<u>\$5,773,817</u>	<u>\$6,614,136</u>	<u>\$0</u>	<u>\$6,614,136</u>
<u>EXPENSES</u>						
Program Services	5,370,900	0	5,370,900	6,152,442	0	6,152,442
Management and General	319,039	0	319,039	360,722	0	360,722
Total Expenses	<u>\$5,689,939</u>	<u>\$0</u>	<u>\$5,689,939</u>	<u>\$6,513,164</u>	<u>\$0</u>	<u>\$6,513,164</u>
Change in Net Assets	\$83,878	\$0	\$83,878	\$100,972	\$0	\$100,972
<u>NET ASSETS - BEGINNING OF YEAR</u>	<u>1,028,925</u>	<u>0</u>	<u>1,028,925</u>	<u>927,953</u>	<u>0</u>	<u>927,953</u>
<u>NET ASSETS - END OF YEAR</u>	<u>\$1,112,803</u>	<u>\$0</u>	<u>\$1,112,803</u>	<u>\$1,028,925</u>	<u>\$0</u>	<u>\$1,028,925</u>

See accompanying notes and auditor's opinion.

GREATER FLINT HEALTH COALITION, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED MARCH 31, 2021 AND 2020

	2021			2020		
	Program	Management and General	Total	Program	Management and General	Total
<u>EXPENSES</u>						
Salaries	\$2,165,722	\$202,794	\$2,368,516	\$2,267,731	\$144,997	\$2,412,728
Payroll Taxes	192,366	9,218	201,584	198,481	10,407	208,888
Employee Benefits	367,042	46,548	413,590	351,666	39,503	391,169
Total	\$2,725,130	\$258,560	\$2,983,690	\$2,817,878	\$194,907	\$3,012,785
Accounting and Audit	39,654	88,843	128,497	54,079	76,995	131,074
Conferences, Conventions and Meetings	1,835	2,465	4,300	30,172	9,065	39,237
Contract Services	1,236,965	163,149	1,400,114	1,878,856	499,396	2,378,252
Depreciation	0	312	312	0	753	753
Dues	1,075	4,943	6,018	5,355	3,338	8,693
Indirect Costs	560,214	(560,214)	0	571,653	(571,653)	0
Insurance	8,227	34,229	42,456	3,604	25,924	29,528
Legal	0	11,775	11,775	1,688	6,706	8,394
Marketing	55,047	0	55,047	52,715	0	52,715
Occupancy	80,445	45,751	126,196	77,200	43,925	121,125
Office Expense	115,462	230,478	345,940	62,979	28,626	91,605
Parking	24,362	879	25,241	28,860	6,088	34,948
Postage and Shipping	4,163	1,112	5,275	4,817	241	5,058
Printing	35,711	3	35,714	32,945	5,299	38,244
Recruitment	64,224	0	64,224	15,740	292	16,032
Supplies	116,690	9,355	126,045	50,124	5,370	55,494
Telephone/IMS	28,078	27,172	55,250	30,533	24,663	55,196
Training and Support Services	267,992	0	267,992	401,269	0	401,269
Travel and Transportation	3,626	227	3,853	30,507	787	31,294
Tuition Reimbursement	2,000	0	2,000	1,468	0	1,468
<u>TOTAL EXPENSES</u>	\$5,370,900	\$319,039	\$5,689,939	\$6,152,442	\$360,722	\$6,513,164

See accompanying notes and auditor's opinion.

GREATER FLINT HEALTH COALITION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in Net Assets	\$83,878	\$100,972
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By (Used In) Operating Activities		
Depreciation	312	753
Loss on the Sale of Assets	572	0
(Increase) Decrease in Assets:		
Receivables	(289,999)	(274,376)
Prepaid Expenses	(4,344)	(15,236)
Increase (Decrease) in Liabilities:		
Accounts Payable	(1,395)	17,926
Accrued Salaries and Related Expenses	44,899	(9,006)
Deferred Revenue	813,995	(55,364)
Net Cash Provided By (Used In) Operating Activities	\$647,918	(\$234,331)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Proceeds - PPP Loan	581,469	0
<u>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u>	\$1,229,387	(\$234,331)
Cash and Cash Equivalents - Beginning of Year	1,209,708	1,444,039
<u>CASH AND CASH EQUIVALENTS - END OF YEAR</u>	<u>\$2,439,095</u>	<u>\$1,209,708</u>

See accompanying notes and auditor's opinion.

GREATER FLINT HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) NATURE OF ACTIVITIES

Greater Flint Health Coalition, Inc. (Coalition) is a nonprofit corporation whose mission is to improve the health status of the residents of Genesee County and improve the quality and cost effectiveness of the health care system of Genesee County. It is both a community/institutional partnership and multifaceted collaboration.

B) BASIS OF ACCOUNTING

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

C) FINANCIAL STATEMENT PRESENTATION

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing body has designated, from net assets without donor restrictions, net assets that are undesignated, net assets for an operating reserve, and board-designated assets.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

D) REVENUE RECOGNITION

Grant revenue received for grants determined to be exchange transactions is recognized as services are provided. Revenue from conditional grant awards under expense reimbursement programs is recognized in the period during which the conditions are substantially met. In cases where the conditions are substantially met in advance of receiving the grant reimbursement, revenue and grants receivable are recorded. In cases where a grant advance is received prior to the conditions being substantially met, the advance is recorded as deferred revenue.

Payments under cost-reimbursable contracts are recognized at the point in time that the expenditures are incurred.

E) INTERGOVERNMENTAL PROGRAMS AND GRANTS

The Coalition receives a significant amount of revenue from programs and grants. Grant income is derived from various federal, state, and local sources and primarily is used to support the Coalition's programs. Both program and grant revenue is recognized as services are rendered and earned.

F) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of highly liquid investments with an initial maturity of three months or less. The Coalition places temporary cash investments with local financial institutions. At times, such investments may be in excess of the FDIC insurance limit.

GREATER FLINT HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G) RECOGNITION OF CONTRIBUTIONS

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions that increases that net asset class. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Unconditional promises to give are recognized as revenues or gains in the period received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

H) GRANTS RECEIVABLE

Grants receivable consists of amounts due from granting agencies and contract reimbursements. The Coalition considers grants receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

I) FIXED ASSETS

Fixed asset acquisitions are recorded at cost. Depreciation is provided on the estimated useful life of each class of depreciable assets and is computed using the straight-line method. When items of fixed assets are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in income (results of operations). Effective April 1, 2008, the Coalition's capitalization policy is \$5,000.

J) FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing programs have been summarized on a functional basis in the Statements of Activities and detailed in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Although the methods of allocation used are considered reasonable, other methods could be used that would produce different amounts. The various allocation methodologies are noted, below:

- Salaries and employee benefits – Most staff salaries are directly charged to the program for which services are provided. Certain positions are charged based on board and funder approved cost allocation methods. These include allocations based on the number of participants involved in the program and case-load ratio for care management. Fringes and payroll taxes follow the same allocation as salaries and wages.
- Non-personnel shared costs, which are subdivided between administrative and non-administrative are directly charged to the program, which is benefited by the expense.
- Professional fees, supplies, communications, technology, travel, meals and conferences, advertising and public relations, purchase of services, professional services, contractual services, miscellaneous, and other expenses – Costs are directly charged to the program which is benefited by the expense. Costs for certain purchases benefitting more than one program are split based on the budget allocation.
- Facilities allocation – Costs are directly charged to the program using the space.

K) ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

GREATER FLINT HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L) INCOME TAXES

Greater Flint Health Coalition, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, the Coalition has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

The Organization does not have any accruals or uncertain tax positions that materially impact the financial statements. It is not anticipated that unrecognized tax benefits would significantly increase or decrease within the next twelve months of the reporting date.

M) DONATED SERVICES

The value of donated services is not reflected in the accompanying financial statements, since there is no objective basis available by which to measure the value of such services. However, a substantial number of volunteers have donated significant amounts of their time to program operations.

N) FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of cash equivalents, accounts receivable, accounts payable and accrued liabilities approximate fair values due to short maturities of these financial instruments. Based on current borrowing rates, the carrying amount of notes payable approximate their fair values.

O) NEW ACCOUNTING STANDARDS ADOPTED IN 2020

In 2020, the Coalition adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). ASU No. 2014-09 and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

As part of the adoption of the ASU, the Coalition elected the following transition practical expedients: (i) to reflect the aggregate of all contract modifications that occurred prior to the date of initial application when identifying satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price and (ii) to apply the standard only to contracts that are not completed at the initial date of application. Because contract modifications are minimal, there is not a significant impact as a result of electing these practical expedients.

The Coalition adopted the ASU using a modified retrospective approach. No adjustment to net assets was required as of March 31, 2020 as there was no impact to previously reported revenue or expenses associated with adopting ASC 606.

In 2020, the Coalition adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The ASU is intended to assist entities in evaluating whether transactions should be accounted for as contributions or an exchange transaction, as well as determining whether a contribution is conditional. There was no impact to revenue or expenses associated with adopting ASU 2018-08.

In 2020, the Coalition adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-01, *Financial Instruments - Overall: Recognition and Measurement of Financial Assets and Financial Liabilities*. The changes to the current GAAP model primarily affect the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirement for financial instruments. The accounting for other financial instruments, such as loans, investments in debt securities, and financial liabilities is largely unchanged. No adjustment to net assets was required as of March 31, 2020, as there was no impact to previously reported revenue or expenses associated with adopting ASU 2016-01.

GREATER FLINT HEALTH COALITION, INC.
NOTES TO FINANCIAL STATEMENTS

2) CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The carrying value of the cash, on the Organization's books is \$2,439,095 and \$1,209,708 for 2021 and 2020, respectively.

The Organization's bank balance, classified as to risk is as follows:

	<u>2021</u>	<u>2020</u>
Insured (FDIC or FSLIC)	\$ 500,000	\$ 500,000
Uninsured – Uncollateralized	<u>2,367,250</u>	<u>1,249,403</u>
<u>TOTAL</u>	<u>\$ 2,867,250</u>	<u>\$ 1,749,403</u>

3) LIQUIDITY AND AVAILABILITY

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

	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	\$ 2,439,095	\$ 1,209,708
Accounts Receivable	<u>1,314,401</u>	<u>1,024,402</u>
<u>TOTAL</u>	<u>\$ 3,753,496</u>	<u>\$ 2,234,110</u>

4) FIXED ASSETS

Fixed assets and the estimated useful lives consist of the following at March 31:

	<u>2021</u>	<u>2020</u>	USEFUL LIVES (YEARS)
Computer Equipment	\$ 0	\$ 229	10
Furniture & Fixtures	0	90,226	5 – 10
Office Equipment	0	8,599	5
Tenant Improvements	<u>0</u>	<u>46,376</u>	7-15
<u>TOTAL FIXED ASSETS</u>	<u>\$ 0</u>	<u>\$ 145,430</u>	

Depreciation expense for the years ended March 31, 2021 and 2020 was \$312 and \$753, respectively.

5) PENSION

The Coalition has implemented a 403(b) retirement plan. The Coalition will contribute a matching amount of 100% on the first 5% of an employee's salary. The Coalition contributed \$69,837 and \$64,957 as a match during the years ended March 31, 2021 and 2020, respectively.

The Coalition offers the President and CEO the opportunity to defer compensation under a 457(b) plan. Employee contributions are not required and the Coalition contributions are based on a percentage of salary. The Coalition contributed \$11,186 and \$10,966 for the years ended March 31, 2021 and 2020, respectively.

GREATER FLINT HEALTH COALITION, INC.
SUMMARY OF FINDINGS AND QUESTIONED
COSTS YEAR ENDED MARCH 31, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency (ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency (ies) identified? Yes None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a)? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.926	Healthy Start

Dollar threshold use to distinguish between type A and type B programs: \$ 750,000.00

Auditee qualified as low-risk auditee? Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no current year findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current year findings.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.