

Return of Organization Exempt From Income Tax

2021

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

A For the **2021** calendar year, or tax year beginning , **2021**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization DECATUR COOPERATIVE MINISTRY INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P O BOX 457 City or town, state or province, country, and ZIP or foreign postal code DECATUR, GA 30031	D Employer identification number 58-1082247 E Telephone number (404) 377-5365 G Gross receipts \$ 1,632,758
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
J Website: ▶ WWW.DECATURCOOPERATIVEMINISTRY.ORG		F Name and address of principal officer: H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1969 M State of legal domicile: GA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: DECATUR COOPERATIVE MINISTRY HELPS FAMILIES FACING HOMELESSNESS SETTLE INTO SAFE, STABLE HOMES AND BUILD HEALTHY LIVES FILLED WITH PEACE, HOPE AND OPPORTUNITY.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	15
	6	Total number of volunteers (estimate if necessary)	6	348
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	1,392,654	1,450,479
	9	Program service revenue (Part VIII, line 2g)	30,000	58,773
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	58	6
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,109	123,500
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,423,821	1,632,758	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	497,154	393,043
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	682,136	631,326
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
		b Total fundraising expenses (Part IX, column (D), line 25) ▶ 39,988		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	275,993	360,529
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,455,283	1,384,898	
	19 Revenue less expenses. Subtract line 18 from line 12	(31,462)	247,860	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,024,254	1,109,230
	21	Total liabilities (Part X, line 26)	197,278	34,394
	22 Net assets or fund balances. Subtract line 21 from line 20	826,976	1,074,836	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	▶	AMY HUSSEINI Signature of officer	Date
	▶	AMY HUSSEINI, CHAIR Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed	PTIN
	ADEBAMBO SONAIKE CPA	ADEBAMBO SONAIKE CPA	05-23-2022		XXXXXXXXXX
	Firm's name ▶	Firm's EIN ▶		Phone no.	
	BAMBO SONAIKE CPA LLC			770-956-6455	
	Firm's address ▶				
	707 WHITLOCK AVE SUITE B-21				
	Marietta GA 30064				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

DECATUR COOPERATIVE MINISTRY HELPS FAMILIES FACING HOMELESSNESS SETTLE INTO SAFE, STABLE HOMES AND BUILD HEALTHY LIVES FILLED WITH PEACE, HOPE AND OPPORTUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 957,209 including grants of \$) (Revenue \$)

HAGAR'S HOUSE EMERGENCY SHELTER FOR FAMILY WITH CHILDREN: HOUSING SERVICES ARE INCLUSIVE OF EMERGENCY SHELTER, TRANSITIONAL HOUSING, AND PERMANENT SUPPORTIVE HOUSING. THROUGH THESE PROJECTS DECATUR COOPERATIVE MINISTRY OFFERS A RANGE OF EMERGENCY, INTERIM AND PERMANENT HOUSING OPTIONS TO FAMILIES WITH MINOR CHILDREN EXPERIENCING HOMELESSNESS. THE EMERGENCY SHELTER, HAGAR'S HOUSE, OFFERS EMERGENCY NIGHT SHELTER AND ASSESSMENT SERVICES TO FAMILIES EXPERIENCING HOMELESSNESS WITH MINOR CHILDREN. THE 5 ROOM, 30 BED SHELTER PROVIDES SAFE, COMFORTABLE ACCOMMODATIONS FOR UP TO 90 DAYS OF PROJECT ENROLLMENT. FAMILIES HAVE ACCESS TO DAILY SHOWERS, A TECHNOLOGY CENTER, LAUNDRY FACILITIES AND TWO MEALS PER DAY. THE TRANSITIONAL HOUSING PROGRAM, FAMILY HOUSE, OFFERS UP TO SIX MONTHS OF TRANSITIONAL HOUSING FOR HOMELESS FAMILIES WITH COMPOUND BARRIERS TO HOUSING STABILITY. WE OPERATE FOUR SINGLE-FAMILY HOUSES AND APARTMENTS THROUGHOUT DEKALB COUNTY.

4b (Code:) (Expenses \$ 188,656 including grants of \$) (Revenue \$)

PROJECT TAKE CHARGE: PROJECT TAKE CHARGE OFFERS HOMELESS PREVENTION SERVICES TO LOW-INCOME AND AT-RISK SENIORS, VETERANS, AND FAMILIES. CLIENTS WITH A DOCUMENTABLE THREAT OF EVICTION, FORECLOSURE, OR UTILITY DISCONNECTION MAY RECEIVE FINANCIAL ASSISTANCE TO COVER RENT, MORTGAGE, AND UTILITIES. PTC ALSO OFFERS FOOD SECURITY TO LOW-INCOME FAMILIES THROUGH THE OPERATION OF A FOOD PANTRY AND THREE FOOD COOPERATIVES. ALL CLIENTS WHO RECEIVE FINANCIAL ASSISTANCE ATTEND A THREE-PART FINANCIAL MANAGEMENT COURSE. CULMINATING WITH A ONE-ON- ONE BUDGETING CONSULTATION, THE COURSE OFFERS PARTICIPANTS THE KNOWLEDGE AND SKILLS NEEDED TO ACHIEVE LONG-TERM FINANCIAL STABILITY.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,145,865

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various IRS schedule requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			X
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, and governance decisions.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Georgia
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c) (3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records ADEBAMBO SONAIKE CPA (770) 956-6455, 707 WHITLOCK AVENUE, MARIETTA, GA 30064

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations W-2/ 1099-MISC/ 1099-NEC	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBRA ADAMS MEMBER	3.00	X						0	0	0
(2) NATALECE WASHINGTON MEMBER	3.00	X						0	0	0
(3) NIKI MORROW MEMBER	3.00	X						0	0	0
(4) AFRYCA WAGSTAFF LYNCH MEMBER	3.00	X						0	0	0
(5) MARK WATKINS SECRETARY	3.00	X						0	0	0
(6) RICHARD GILLIG MEMBER	3.00	X						0	0	0
(7) JULIE CHILDS MEMBER	3.00	X						0	0	0
(8) AMMA WILLIAMS MEMBER	3.00	X						0	0	0
(9) ARMOND REESE TREASURER	3.00	X		X				0	0	0
(10) CHRIS DAVIS MEMBER	3.00	X		X				0	0	0
(11) AMY HUSSEINI CHAIR	3.00	X		X				0	0	0
(12) ANDREW YATES MEMBER	3.00	X		X				0	0	0
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions) . .	1e	1,263,286			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	187,193			
	g Noncash contributions included in lines 1a-1f	1g	\$ 187,193			
	h Total. Add lines 1a-1f ▶		1,450,479			
Program Service Revenue	2a <u>SPECIAL EVENTS</u>	Business Code 900099	58,773	58,773		
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶		58,773			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		6	6		
	4 Income from investment of tax-exempt bond proceeds . . . ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
	d Net gain or (loss) ▶					
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
b Less: direct expenses	8b					
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities. See Part IV, line 19						
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances						
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue	11a <u>OTHER REVENUE</u>	Business Code 900099	123,500	123,500		
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d ▶		123,500			
12 Total revenue. See instructions ▶		1,632,758	182,279	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	393,043	393,043		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	494,744	407,455	50,567	36,722
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9 Other employee benefits	94,529	86,081	8,448	
10 Payroll taxes	42,053	34,510	5,051	2,492
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17 .				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	43,082	26,037	17,045	
12 Advertising and promotion				
13 Office expenses	8,958	2,509	6,174	275
14 Information technology	34,702	15,150	19,538	14
15 Royalties				
16 Occupancy	5,293	1,795	3,498	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,446		27,446	
23 Insurance	28,231	22,768	5,463	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>DIRECT AID</u>	188,724	146,445	42,279	
b <u>TRAINING AND DEVELOPMENT</u>	3,296		3,296	
c <u>REPAIRS AND MAINTENANCE</u>	10,767	9,094	1,673	
d <u>OTHER EXPENSES</u>	10,030	978	8,567	485
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e . .	1,384,898	1,145,865	199,045	39,988
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	226,864	1	281,772
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	121,270	4	164,312
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,144,170		
	b Less: accumulated depreciation	10b 574,035	583,113	10c 570,135
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	93,007	15	93,011
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,024,254	16	1,109,230	
Liabilities	17 Accounts payable and accrued expenses	33,455	17	34,394
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	123,500	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	40,323	25	
	26 Total liabilities. Add lines 17 through 25	197,278	26	34,394
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	733,969	27	981,825
	28 Net assets with donor restrictions	93,007	28	93,011
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	826,976	32	1,074,836
33 Total liabilities and net assets/fund balances	1,024,254	33	1,109,230	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,632,758
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,384,898
3	Revenue less expenses. Subtract line 2 from line 1	3	247,860
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	826,976
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,074,836

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization DECATUR COOPERATIVE MINISTRY INC	Employer identification number 58-1082247
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,592,074	1,487,897	1,190,328	1,423,763	1,632,752	7,326,814
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,592,074	1,487,897	1,190,328	1,423,763	1,632,752	7,326,814
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						7,326,814

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,592,074	1,487,897	1,190,328	1,423,763	1,632,752	7,326,814
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	53			58	6	117
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						7,326,931
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described in line 11a above?		
11b		
c A 35% controlled entity of a person described in 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations <i>(continued)</i>				Current Year
Section D - Distributions				
1	Amounts paid to supported organizations to accomplish exempt purposes			1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			3
4	Amounts paid to acquire exempt-use assets			4
5	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>			5
6	Other distributions (<i>describe in Part VI</i>). See instructions.			6
7	Total annual distributions. Add lines 1 through 6.			7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.			8
9	Distributable amount for 2021 from Section C, line 6			9
10	Line 8 amount divided by line 9 amount			10
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Name of the organization DECATUR COOPERATIVE MINISTRY INC

Employer identification number 58-1082247

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization DECATUR COOPERATIVE MINISTRY INC	Employer identification number 58-1082247
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ADAMS FAMILY CHARITABLE FUND 836 CASTLE FALLS DR ATLANTA GA 30329	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DECATUR PRESBYTERIAN CHURCH 205 SYCAMORE STREET DECATUR GA 30030	\$ 13,275	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ARMOND REESE 1012 NORTH HILL PEACHTREE CITY GA 30269	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CHARLES AND SUSAN WILSON 3067 SILVAPINE TRL NE ATLANTA GA 30345	\$ 5,276	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMON TABLE PO BOX 400 DECATUR GA 30031	\$ 13,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	NORTH DECATUR PRESBYTERIAN CHURCH 611 MEDLOCK ROAD DECATUR GA 30033	\$ 16,031	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

DECATUR COOPERATIVE MINISTRY INC

58-1082247

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	OAKHURST BAPTIST CHURCH 222 E LAKE DRIVE DECATUR GA 30030	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	A W DAHLBERG 1871 CHARTWELL TRACE STONE MOUNTAIN GA 30087	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	AMPLIFY MY COMMUNITY (FORMERLY POVE PO BOX 2506 DECATUR GA 30031	\$ 55,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	DOROTHEA COBLENTZ 405 LOCKWOOD TER. DECATUR GA 30030	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	DECATUR FIRST UNITED METHODIST CHUR 300 E PONCE DE LEON AVE DECATUR GA 30030	\$ 10,845	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	EZ AGAPE FOUNDATION 12850 HIGHWAY 9 N ALPHARETTA GA 30004	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

DECATUR COOPERATIVE MINISTRY INC

58-1082247

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	FAY GWYNN 310 WENTWORTH TRL JOHNS CREEK GA 30022	\$ 5,188	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	NORTH DECATUR UNITED METHODIST CHUR 1523 CHURCH ST DECATUR GA 30030	\$ 9,725	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	FIRST BAPTIST CHURCH OF DECATUR 308 CLAIREMONT AVE DECATUR GA 30030	\$ 9,307	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	JAMES REILLY 1436 FAIRVIEW RD NE ATLANTA GA 30306	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	RITA SISLEN 222 E DAVIS ST DECATUR GA 30030	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	SHALLOWFORD PRESBYTERIAN CHURCH 2375 SHALLOWFORD RD NE ATLANTA GA 30345	\$ 11,855	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization DECATUR COOPERATIVE MINISTRY INC	Employer identification number 58-1082247
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	JANE HERNDON 2187 E LAKE RD NE ATLANTA GA 30307	\$ 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	JIM AND ANNE TOPPLE 1025 CLAIREMONT AVE DECATUR GA 30030	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	JOHN AND MARY FRANKLIN FOUNDATION P. O. BOX 725429 ATLANTA GA 31139	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	KERI ARNETT 217 DERRYDOWN WAY DECATUR GA 30030	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	LI LIU 314 GLENN CIR DECATUR GA 30030	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	RANDALL CONSTANTINE 2537 NELMS DR DECATUR GA 30033	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization DECATUR COOPERATIVE MINISTRY INC	Employer identification number 58-1082247
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	THOMAS LINK 206 PROVIDENCE SQUARE GREENVILLE SC 29615	\$ 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	TODD EVANS 2086 EAST LAKE RD. ATLANTA GA 30307	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: DECATUR COOPERATIVE MINISTRY INC; Employer identification number: 58-1082247

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year, and two Yes/No questions about donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple questions (1-9) about conservation easements, including checkboxes for various purposes and a table for lines 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2, a, b) about collections of art, historical treasures, or other similar assets, including dollar amounts.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	58,000			58,000
b Buildings	982,673		426,909	555,764
c Leasehold improvements				
d Equipment	103,497		147,126	(43,629)
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 570,135

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CAPITAL IMPROVEMENT FUNDS	93,011
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	93,011

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶					

- 9** Enter the state(s) in which the organization conducts gaming activities: _____
- a** Is the organization licensed to conduct gaming activities in each of these states? Yes No
- b** If "No," explain: _____
- _____
- 10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b** If "Yes," explain: _____
- _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **DECATUR COOPERATIVE MINISTRY INC** Employer identification number: **58-1082247**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	X	1	39,720	FMV
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	X	1	147,473	FMV
26				
27				
28				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

2021

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

**Open to Public
Inspection**

Name of the organization

DECATUR COOPERATIVE MINISTRY INC

Employer identification number

58-1082247

01. Form 990 governing body review (Part VI, line 11)

THE BOARD TREASURER AND THE FUNDING, AUDIT AND DEVELOPMENT COMMITTEE REVIEW AND APPROVE

THE FORM 990. THE FORM 990 IS SHARED WITH THE FULL BOARD FOR INFORMATIONAL PURPOSE.

02. Conflict of interest policy compliance (Part VI, line 12c)

CONFLICTS OF INTERESTS ARE ADDRESSED IN THE POLICY AND PROCEDURES MANUAL (SECTION VI), THE
COI DISCLOSURE, THE BOARD MEMBER AGREEMENT, AND BOARD MEMBER CODE OF ETHICS SIGNED BY EACH
DIRECTOR.

03. CEO, executive director, top management comp (Part VI, line 15a)

THE BOARD APPROVES THE OVERALL PERSONNEL BUDGET AS PART OF THE ORGANIZATIONAL BUDGET.

EXECUTIVE AND PERSONNEL COMMITTEES APPROVE THE EXECUTIVE DIRECTOR'S SALARY ANNUALLY. THE

EXECUTIVE DIRECTOR PROPOSES SALARIES FOR THE STAFF AND SENDS THE STAFF SALARY BUDGET TO

THE PERSONNEL COMMITTEE FOR APPROVAL ANNUALLY. THE BOARD AND THE EXECUTIVE DIRECTOR,

THROUGH GENERAL KNOWLEDGE OF OTHER NONPROFITS, RESEARCH IN THE NONPROFIT SALARY AND WAGE

REPORT, AND REVIEW OF OTHER 990 FORMS, CAN ESTABLISH THAT DCM SALARIES AND BENEFITS ARE

WITHIN THE AVERAGE RANGE FOR NONPROFITS OF ITS SIZE AND TYPE.

04. Other officer or key employee compensation (Part VI, line 15b)

THE BOARD APPROVES THE OVERALL PERSONNEL BUDGET AS PART OF THE ORGANIZATIONAL BUDGET.

EXECUTIVE AND PERSONNEL COMMITTEES APPROVE THE EXECUTIVE DIRECTOR'S SALARY ANNUALLY. THE

EXECUTIVE DIRECTOR PROPOSES SALARIES FOR THE STAFF AND SENDS THE STAFF SALARY BUDGET TO

THE PERSONNEL COMMITTEE FOR APPROVAL ANNUALLY. THE BOARD AND THE EXECUTIVE DIRECTOR,

THROUGH GENERAL KNOWLEDGE OF OTHER NONPROFITS, RESEARCH IN THE NONPROFIT SALARY AND WAGE

REPORT, AND REVIEW OF OTHER 990 FORMS, CAN ESTABLISH THAT DCM SALARIES AND BENEFITS ARE

Name of the organization

Employer identification number

DECATUR COOPERATIVE MINISTRY INC

58-1082247

WITHIN THE AVERAGE RANGE FOR NONPROFITS OF ITS SIZE AND TYPE.

05. Governing documents, etc, available to public (Part VI, line 19)

THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

06. Explanation of other changes in net assets or fund balances (Part XI, line 9)

BEGINING BALANCE ADJUSTMENT

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. DECATUR COOPERATIVE MINISTRY INC	Taxpayer identification number (TIN) 58-1082247
	Number, street, and room or suite no. If a P.O. box, see instructions. P O BOX 457	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DECATUR GA 30031	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ **ADEBAMBO SONAIKE CPA, 707 WHITLOCK AVENUE MARIETTA GA 30064**

Telephone No. ▶ **770-956-6455** FAX No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11-15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 21 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
3b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

IRS e-file Signature Authorization for a Tax Exempt Entity

Department of the Treasury
Internal Revenue Service

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20

2021

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer **DECATUR COOPERATIVE MINISTRY INC** EIN or SSN **58-1082247**

Name and title of officer or person subject to tax

AMY HUSSEINI, CHAIR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a	Form 8868 check here	<input checked="" type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	_____
6a	Form 990-T check here	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	_____
7a	Form 4720 check here	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	_____
8a	Form 5227 check here	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a	Form 5330 check here	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	_____
10a	Form 8038-CP check here	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize _____ to enter my PIN _____ as my signature
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

82247

Signature of officer or person subject to tax ▶ _____ Date ▶ **04-27-2022**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

671519 44444
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **05-23-2022**

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

990

Overflow Statement

2021

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

DECATUR COOPERATIVE MINISTRY INC

58-1082247

REVENUE

Description	Amount
CONTRIBUTION	\$ 570,822
GRANTS AND AWARDS	692,464
Total:	\$ 1,263,286

990

Overflow Statement

2021

Page 2

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

DECATUR COOPERATIVE MINISTRY INC

58-1082247

FEE FOR SERVICE - OTHER - PROGRAM

Description	Amount
CONTRACTORS AND CONSULTANTS	\$ 9,341
PROFESSIONAL FEES	16,696
Total:	\$ 26,037

990

Overflow Statement

2021

Page 3

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

DECATUR COOPERATIVE MINISTRY INC

58-1082247

FEE FOR SERVICE - OTHER - MANGEMENT AND GENERAL

Description	Amount
CONTRACTORS AND CONSULTANTS	\$ 460
PROFESSIONAL FEES	16,585
Total:	\$ 17,045

990

Overflow Statement

2021

Page 4

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

DECATUR COOPERATIVE MINISTRY INC

58-1082247

DIRECT AIDS - PROGRAM

Description

Amount

DONATED CLIENT SERVICES AND HOUSING

\$ 146,445

Total: \$ 146,445

990

Overflow Statement

2021

Page 5

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

DECATUR COOPERATIVE MINISTRY INC

58-1082247

DIRECT AID - MANAGEMENT AND GENERAL

<u>Description</u>	<u>Amount</u>
CLIENT SERVICES AND HOUSING	\$ 1,531
DONATED CLIENT SERVICES AND HOUSING	40,748
Total:	\$ 42,279

2021 Filing Instructions
DECATUR COOPERATIVE MINISTRY INC
Tax year ending 12-31-2021

Form filed:

Form 990 and supplemental forms and schedules

Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

Due date:

11-15-2022

The return reflects neither a refund nor a balance due.

Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

**Decatur Cooperative Ministry, Inc.
Audited Financial Statements
December 31, 2021**

**Bambo Sonaiké CPA, LLC
707 Whitlock Avenue Building B Suite 21 Marietta GA 30064
P: 770.956.6455 F: 678.559.0659 www.cpa-service.com**

Decatur Cooperative Ministry, Inc.
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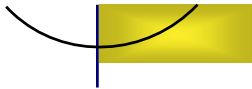
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BAMBO SONAIKE CPA, LLC

LEADERSHIP | EXPERIENCE | VISION



707 Whitlock Avenue
Building B Suite 21
Marietta, Georgia 30064

Office: 770-956-6455

Fax: 678-559-0659

www.cpa-service.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Decatur Cooperative Ministry, Inc.
Decatur, Georgia

Opinion

We have audited the accompanying financial statements of Decatur Cooperative Ministry, Inc. which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expense and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Decatur Cooperative Ministry, Inc. as of December 31, 2021, 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 Decatur Cooperative Ministry, Inc. 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 opinion.

Responsibility 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, implantation, 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 Decatur Cooperative Ministry, Inc.'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 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, including

omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. In performing our audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement on 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 statement.
- 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 Decatur Cooperative Ministry, Inc.'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 Decatur Cooperative Ministry, Inc.'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 we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated April 26, 2022 on our consideration of Decatur Cooperative Ministry, 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 Decatur Cooperative Ministry, 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 the Organization's internal control over financial reporting and compliance.

Bambo Sonaike CPA, LLC

April 26, 2022

Decatur Cooperative Ministry, Inc.
Statements of Financial Position
As of December 31, 2021

Assets	
Cash and cash equivalents	\$ 281,772
Receivables	164,312
Total current assets	446,084
Capital improvement funds	93,011
Property and equipment ^(net)	570,135
Total long-term assets	663,146
Total assets	<u>1,109,230</u>
Liabilities	
Accounts payable and accrued liabilities	34,394
Total current liabilities	34,394
Total liabilities	34,394
Net assets	
Without donor restriction	981,825
With donor restriction	93,011
Total net assets	1,074,836
Total liabilities & net assets	<u>\$ 1,109,230</u>

The accompanying notes are an integral part to these financial statements.

Decatur Cooperative Ministry, Inc.
 Statements of Activities
 For the year ended December 31, 2021

Revenue	Without donor restriction	With donor restriction	Total
Contributions	\$ 570,822	\$ -	\$ 570,822
Grants and awards	692,464	-	692,464
Special events	58,773	-	58,773
Interest income	6	-	6
Other revenues	123,500	-	123,500
In-kind donations	187,193	-	187,193
Total revenues	1,632,758	-	1,632,758
Net assets released from restrictions	(4)	4	-
Expenses			
Program services			
Homelessness prevention	188,656	-	188,656
Housing	957,209	-	957,209
Supporting services			
Management & general	199,045	-	199,045
Fundraising	39,988	-	39,988
Total expenses	1,384,898	-	1,384,898
Change in net assets	247,856	4	247,860
Net assets, beginning of the year	733,969	93,007	826,976
Net assets, end of the year	\$ 981,825	\$ 93,011	\$ 1,074,836

The accompanying notes are an integral part to these financial statements.

Decatur Cooperative Ministry, Inc.
Statement of Functional Expenses
For the year ended December 31, 2021

	Program Services			Supporting Services		Total
	Homelessness Prevention	Housing	Total Program Services	Management & General	Fundraising	
Salary and wages	\$ 51,639	\$ 355,816	\$ 407,455	\$ 50,567	\$ 36,722	\$ 494,744
Client services and housing	59,222	333,821	393,043	1,531	-	394,574
Donated client services and housing	49,638	96,807	146,445	40,748	-	187,193
Benefits	13,088	72,993	86,081	8,448	-	94,529
Payroll taxes	4,560	29,950	34,510	5,051	2,492	42,053
Technology and communications	3,128	12,022	15,150	19,538	14	34,702
Professional fees	2,773	13,923	16,696	16,585	-	33,281
Insurance	1,797	20,971	22,768	5,463	-	28,231
Depreciation	-	-	-	27,446	-	27,446
Repairs and maintenance	1,800	7,294	9,094	1,673	-	10,767
Other expenses	-	978	978	8,567	485	10,030
Contractors and consultants	-	9,341	9,341	460	-	9,801
Office expenses	1,011	1,498	2,509	6,174	275	8,958
Occupancy	-	1,795	1,795	3,498	-	5,293
Training and development	-	-	-	3,296	-	3,296
Total expenses	\$ 188,656	\$ 957,209	\$ 1,145,865	\$ 199,045	\$ 39,988	\$ 1,384,898

The accompanying notes are an integral part to these financial statements.

Decatur Cooperative Ministry, Inc.
 Statements of Cash Flows
 For the years ended December 31, 2021

Cash flow from operating activities:	
Change in net assets	\$ 247,860
Reconciliation of change in net assets to net cash provided (required) by operating activities:	
Depreciation	27,446
Change in operating assets and liabilities	
(Increase) decrease in assets:	
Receivables	(43,042)
Capital improvement funds	(4)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	939
Deferred revenue	(40,323)
Net cash provided (required) by operating activities	<u>192,876</u>
Cash flow from investing activities:	
Purchase of property and equipment	<u>(14,468)</u>
Net cash provided (required) by investing activities	(14,468)
Cash flow from financing activities:	
Forgiveness of notes payable	<u>(123,500)</u>
Net cash provided (required) by financing activities	(123,500)
Net change in cash	<u>54,908</u>
Beginning balance of cash	<u>226,864</u>
Ending balance of cash	<u><u>\$ 281,772</u></u>
Supplemental Disclosure of Cash Flow Information:	
Cash paid during the year for interest	\$ -
Cash paid during the year for income taxes	<u><u>\$ -</u></u>

The accompanying notes are an integral part to these financial statements.

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

1. Organization and summary of significant accounting policies

Organization

Decatur Cooperative Ministry, Inc. (the Organization) is a nonprofit, 501(c)(3) charitable agency operating since 1969 in the City of Decatur, Georgia, and in other areas of DeKalb County. The Organization is supported by area congregations, as well as federal, state and local government entities, foundations, businesses and community groups. The Organization's major programs are as follows:

Family House Transitional Program:

Family House program offers up to six months of transitional housing for homeless families with compound barriers to housing stability. The organization operates four single-family houses and apartments throughout DeKalb County. Families stay in these houses without paying rent or utilities; they are encouraged, however, to save 30% of their income to assist in the transition from homelessness to permanent housing.

Hagar's House Emergency Shelter for Family with Children:

Hagar's House offers emergency night shelter and assessment to homeless families with children. The 5-room 30-bed shelter provides safe, comfortable accommodations for up to 90 days. While enrolled, families have access to daily showers, a tech center, laundry facilities, and two meals a day.

Family Success

Family Success program offers permanent supportive housing to chronically homeless families (i.e., those with extensive histories of homelessness who have at least one member with a diagnosed disability). These families receive long-term support and services, ensuring lasting housing stability.

Project Take Charge:

Project Take Charge offers homeless prevention services to low-income and at-risk seniors, Veterans, and families. Clients with a documentable threat of eviction, foreclosure, or utility disconnection may receive financial assistance to cover rent, mortgage, and utilities. PTC also offers food security to low-income families through the operation of a food pantry and three food cooperatives. All clients who receive financial assistance attend a three-part financial management course. Culminating with a one-on-one budgeting consultation, the course offers participants the knowledge and skills needed to achieve long-term financial stability.

Rapid Re-Housing:

Rapid Re-Housing offers re-housing services to homeless families or individual lacking a fixed, regular, and adequate nighttime residence; or any individual or family fleeing or attempting to flee domestic violence.

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

Significant accounting policies

Basis of accounting and financial statement presentation

The financial statements are reported using the accrual basis of accounting. All of the Organization's assets, liabilities, net assets, revenue and expenses have been reflected in accordance with the accrual method.

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Without donor restrictions

These are assets that are not subject to donor imposed or grantor-imposed restrictions.

With donor restrictions

These are assets that are subject to donor imposed stipulations that may or will be met, either by actions of the Organization and/or passage of time. When a restriction expires, these net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets are released from restriction.

Cash and cash equivalents

Cash consists of cash on hand at the Organization's locations and the accounts held at financial institutions. Cash equivalent are considered to be short term investments with original maturities less than three months.

Accounts receivable

Accounts receivable are generated from the day to day operations of the Organization. Accounts receivable are stated as unpaid balances to the Organization for performed services. Receivables are unsecured and non-interest bearing. Management believes that all receivables are fully collectible; therefore, no allowance for uncollectible amounts has been recorded.

Property and equipment

Property and equipment are generally stated at cost. Depreciation of property and equipment is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the capitalized assets:

<u>Description</u>	<u>Useful Life</u>
Buildings and improvements	10 - 39 years
Furniture and equipment	5 years

Property and equipment acquired with certain grant funds are considered to be owned by the Organization while used in the program or in future authorized programs. However, some funding sources have a reversionary interest in these assets as well as in the determination of the use of any proceeds from the sale of assets.

Decatur Cooperative Ministry, Inc.

Notes to the Financial Statements

December 31, 2021

Donated property and equipment are recorded as support at their fair market value. Such donations are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Donations of long-lived assets with explicit restrictions regarding their use and contributions of cash that must be used to acquire long-lived assets are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies restricted net assets to unrestricted net assets at that time.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. Other investments without a readily determinable fair value are stated at cost. The realized and unrealized gains or losses on investments are reflected in the statement of activities change in net assets. Investment income is reported as increases or decreases in assets without donor restrictions unless a donor or law restricts their use.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Fair value

FASB ASC 820-10, "Fair Value Measurement and Disclosures", defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by ASC 820-10, are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels as follows: Level 1 – inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 – inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly. Level 3 – are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability.

The Organization's financial statements presented these assets and liabilities in accordance with the level of fair value described above are as follows:

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

Description	Fair Value as of Year Ended 12/31/2021	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Certificate of deposit	\$ 50,598	\$ 50,598	\$ -	\$ -
Money market funds	42,413	42,413	-	-
Total	\$ 93,011	\$ 93,011	\$ -	\$ -

Donated material and services

All donated materials are recorded at their estimated fair value at the date of receipt. Contributed services are recognized if the services received (a) create or enhance non-financial assets or (b) required specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributed services are reflected in the financial statements at the fair value of the services received. Contributed services that do not require specialized skills or enhance nonfinancial assets are not recorded in the accompanying financial statements because no objective basis is available to measure the value of such services.

Revenue recognition

Contributions

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received or promised. Conditional contributions are recorded when the conditions have been substantially met. Contributions are considered to be without donor restrictions unless specifically restricted by the donor.

The Organization reports contributions in the with donor restrictions net asset class if they are received with donor stipulations as to their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, restricted net assets are released and reclassified to without donor restriction net assets in the consolidated statement of activities.

Grants and awards

The Organization recognizes grant support from DeKalb County, Georgia, the State of Georgia, and the Federal Emergency Management Agency. These grants are considered to be exchange transactions. The Organization recognizes grant revenue for these grants to the extent of related expenses incurred in compliance with the grant provisions. Grant funds received under these awards which are unexpended at the end of the year are reported on the statement of financial position as grant funds received in advance. Other grants are recognized based on the nature of the grant and the terms of the donor organization.

Contributed services and materials

Contributions of noncash assets are recorded at their fair market values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

specialized skills, are provided by individual possessing those skills, and would typically need to be purchased if not provided donation, are recorded at their fair values in the period received.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting period. The Organization considers critical accounting policies to be those that require more significant judgments and estimates in the preparation of its financial statements. Management bases its estimates on historical experience and various other assumptions that it believes are reasonable under the particular facts and circumstances. Actual results could differ from those estimates.

Income tax

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Decatur Cooperative Ministry, Inc. is also exempt from Georgia income taxes and, therefore, has made no provision for federal or Georgia income taxes. In addition, the Internal Revenue Service has determined that the Organization is not a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Allocation of expenses

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

New accounting pronouncements

Accounting Standards Update ("ASU") 2016-02 "Leases" (Topic 842)

The Organization has adopted ASU 2016-02 (Topic 842) and all subsequent related ASUs, which provided new guidance for lease arrangements. The objective of this ASU is to increase transparency and comparability in financial reporting by requiring statement of financial position recognition of leases and note disclosure of certain information about lease arrangements. The adoption of ASU 2016-02 and all related ASU's did not have a material impact on the Organization's financial position, statement of activities and cash flows as of and for the year ended December 31, 2021.

2. Receivables

The Organization's receivables as of December 31, 2021 consisted of the following:

DeKalb County, Georgia	\$	74,123
Georgia Department of Community Affairs		18,248
US Department of Housing and Development		71,941
Total	\$	<u>164,312</u>

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

3. Property and equipment

As of December 31, 2021 property and equipment consisted of the following:

	Beginning	Additions	Reductions	Ending
Land	\$ 58,000	\$ -	\$ -	\$ 58,000
Buildings and improvements	968,205	14,468	-	982,673
Furniture and equipment	103,497	-	-	103,497
Total property and equipment	1,129,702	14,468	-	1,144,170
Less: accumulated depreciation	(546,589)	(27,446)	-	(574,035)
Property and equipment, net	<u>\$ 583,113</u>	<u>\$ (12,978)</u>	<u>\$ -</u>	<u>\$ 570,135</u>

For the years ended December 31, 2021, depreciation expense in the amount of \$27,446 was recorded in the statements of activities.

4. Notes payable and Line of credit

As of December 31, 2021 notes payable and line of credit consisted of the following:

Lender / Collateral	Maximum loan amount	2021		Maturity Date	Interest Rate	Payment Frequency	Principal Amortization	Prepayment Ability
		Outstanding Balance						
Certificate of deposit	\$ 50,000	\$ -		On Demand	Banks prime rate plus 0.75%	Monthly	Yes	Yes
Paycheck Protection Program Loan	-	-		5/12/2022	1.0%	Monthly	Yes	Yes
Total	<u>\$ 50,000</u>	<u>\$ -</u>						

	2020			
	Ending Balance	2021 Drawdown	2021 Repayments	2021 Ending Balance
Line of Credit	\$ -	\$ -	\$ -	\$ -
Paycheck Protection Program Loan	123,500	-	(123,500)	-
Total	<u>\$ 123,500</u>	<u>\$ -</u>	<u>\$ (123,500)</u>	<u>\$ -</u>

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

On April 14, 2021, the Paycheck Protection Program (PPP) loan in the amount of \$123,500 was forgiven by the United States Small Business Administration.

5. Net assets with donor restriction

These are funds raised for capital improvements to the Organization's facilities. As of December 31, 2021 the capital improvement funds consisted of the following:

Cash- money market	\$	42,413
Certificate of deposit		50,598
Total capital improvement funds	\$	<u>93,011</u>

Certificate of deposit

The Organization entered into a certificate of deposit (CD) agreement with a local bank for \$50,000. The CD was renewed with a maturity date of July 31, 2022. As of December 31, 2021, the CD has a balance of \$50,598 and is reported on the statement of financial position as capital improvements funds.

6. In-kind donations

During the years ended December 31, 2021 the Organization received the following in-kind donations:

Donated use of transitional housing	\$	39,720
Donated meals and other		147,473
Total in-kind donations	\$	<u>187,193</u>

7. Employee benefits

Employee benefits include a retirement plan qualified under Section 403(b) of the Internal Revenue Code. All employees are eligible to participate in the retirement plan. Employees may contribute to the plan up to the extent allowed by the tax code. There are no employer contributions.

The Organization has vacation, sick, and paid time off leave policies covering substantially all of its employees. Employees may accumulate earned but unused benefits up to a specified maximum each year.

8. Concentrations and risks

Significant revenue sources

The Organization depends heavily on contributions and grants for its revenue sources. The ability of the Organization's contributors and grantors to continue giving amounts may be dependent

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

upon current and future overall economic conditions. While management believes the Organization has the resources to continue its programs, its ability to do so and the extent to which it continues, may be dependent on the above factors and other factors beyond its control.

Custodial credit risk

Custodial credit risk is the risk that in the event of bank failure, the Organization's deposits may not be returned to it. Cash accounts are insured by the Federal Deposit Insurance Corporation for up to \$250,000. Cash balances held with financial institutions exceed federally insurable limits at times. Management believes the credit risk associated with cash and cash equivalents to be low due to the quality of the financial institutions in which these assets are held.

Covid-19

There are several strains of the Covid-19 virus that began to spread worldwide resulting in severe impact to business operations. The company's operation has been affected however, the extent of this impact is uncertain and there can be no assurances that a significant impact on the company's finances will not take place.

9. Commitments

Transitional housing leases

The Organization entered into leasing agreements with various organizations for use of apartments and houses for its transitional housing program some of which are leased at below market or zero rent. During December 31, 2021, the Organization received \$39,720 in contributed space for these apartments and houses. The Organization pays maintenance and operating costs for all the apartments and houses. The leases for the donated space have terms of one year.

10. Accounts payable and accrued liabilities

As of December 31, 2021 accounts payable and accrued liabilities consisted of the following:

Accounts payable	\$	23,775
Client savings		1,620
Other liabilities		8,999
Total	\$	<u>34,394</u>

11. Financial assets and liquidity management

The Organization's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash and equivalents	\$281,772
Receivables	<u>164,312</u>
Total	<u>\$446,084</u>

Decatur Cooperative Ministry, Inc.
Notes to the Financial Statements
December 31, 2021

The Organization has the policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

12. Inherent limitation in evaluating the entity's ability to continue as a going concern

The potential effects of inherent limitations on the ability to detect material misstatements are greater for future events or conditions, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time. Predictions cannot be made about such future conditions or events. Accordingly, the absence of any reference to substantial doubts about the entity's ability to continue as a going concern for a reasonable period of time in the accompanying financial statements cannot be viewed as a guarantee of the entity's ability to continue as a going concern for a reasonable period of time.

13. Risk management

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; job related illness or injuries to employees; and acts of God. The Organization has obtained commercial insurance for risk of loss associated with torts, assets, errors or omissions, job related illness or injuries to employees and acts of God.

14. Methods used for allocation of expenses from management and general activities

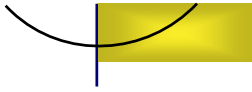
The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Those expenses include salaries, benefits, occupancy, program expenses and depreciation. All costs are allocated based on time and effort and depreciation is allocated directly to management and general expenses.

15. Commitments and contingencies

The Organization participates in federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2021 may be impaired. In the opinion of the Organization, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provision has been recorded in the accompanying financial statements for such contingencies.

16. Subsequent events

The Organization evaluated subsequent events through the date the financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the accompanying financial statements.



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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Decatur Cooperative Ministry, Inc.
Decatur, Georgia

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 Decatur Cooperative Ministry, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 26, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 organization's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bambo Sonaike CPA, LLC

April 26, 2022

Decatur Cooperative Ministry, Inc.
 Schedule of Expenditures of State Awards
 December 31, 2021

State Grantor / Program Title	Expenditures	Amount (due to) / from Agency
Georgia Department of Community Affairs:		
Emergency Solution Grant Program (ESGP)	\$ 55,255	\$ -
DeKalb County Community Development		
Emergency Solution Grant Program (ESGP)	122,291	-
Family Success Project - Continuum of Care Program	445,911	-
DeKalb County DFCS Office		
Division of Family & Children Services	16,673	-
Total State Awards	\$ 640,130	\$ -

Decatur Cooperative Ministry, Inc.
Notes to the Schedule of Expenditures of State Awards
December 31, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of state awards includes the state grant activity of Decatur Cooperative Ministry, Inc. (the "Organization") under programs of the state government for the year ended December 31, 2021. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

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, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

3. Indirect Cost Rate

The Organization has not elected to use the 10-percent de minimis cost rate allowed under the Uniform Guidance.

Decatur Cooperative Ministry, Inc.
Schedule of Findings and Responses
December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Un-modified opinion
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Internal control over financial reporting:

Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Non-compliance material to financial statements noted?	No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Awards Findings & Questioned Costs

Audit of major federal awards programs was not performed because the total amount of federal awards expended for the reporting period was less than \$750,000.

–End of Report–