

**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**A**

**CERTIFICATE OF INCORPORATION**

State of Indiana  
Office of the Secretary of State

CERTIFICATE OF INCORPORATION  
of  
THRIVE ALLIANCE INC.

I, Connie Lawson, Secretary of State of Indiana, hereby certify that Articles of Incorporation of the above Non-Profit Domestic Corporation has been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

NOW, THEREFORE, with this document I certify that said transaction will become effective Wednesday, March 06, 2013.



In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, March 06, 2013

*Connie Lawson*

CONNIE LAWSON,  
SECRETARY OF STATE

RECEIVED 03/06/2013 02:15 PM  
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APPROVED AND FILED  
CONNIE LAWSON  
INDIANA SECRETARY OF STATE  
3/6/2013 2:28 PM

#### ARTICLES OF INCORPORATION

Formed pursuant to the provisions of the Indiana Nonprofit Corporation Act of 1991.

#### ARTICLE I - NAME AND PRINCIPAL OFFICE

THRIVE ALLIANCE INC.

1531 13TH STREET SUITE G900, COLUMBUS, IN 47201

#### ARTICLE II - REGISTERED OFFICE AND AGENT

MARK LINDENLAUB

1531 13TH STREET SUITE G900, COLUMBUS, IN 47201

#### ARTICLE III - INCORPORATORS

MARK LINDENLAUB

1531 13TH STREET SUITE G900, COLUMBUS, IN 47201

Signature: MARK LIINDENLAUB

#### ARTICLE IV - GENERAL INFORMATION

Effective Date: 3/6/2013

Type of Corporation: Public Benefit Corporation

Does the corporation have members?: No

#### The purposes/nature of business

THIS CORPORATION IS FORMED FOR, AND LIMITED TO, CHARITABLE, SCIENTIFIC, AND EDUCATIONAL PURPOSES WITHIN THE MEANING OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

#### Distribution of assets on dissolution or final liquidation

IN THE EVENT OF DISSOLUTION OF THE CORPORATION, ASSETS REMAINING AFTER PAYMENT OF ALL DEBTS OF THE CORPORATION SHALL BE TRANSFERRED BY THE BOARD OF DIRECTORS TO ANY NONPROFIT CORPORATION, TRUST, FOUNDATION, OR OTHER ORGANIZATION WHOSE PURPOSES ARE SUBSTANTIALLY THE SAME AS THOSE OF THE CORPORATION AND WHICH, AT THE TIME OF TRANSFER, IS AN EXEMPT ORGANIZATION UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THE REGULATIONS OR CORRESPONDING PROVISIONS OF ANY SUBSEQUENT FEDERAL TAX LAWS.

Indiana Secretary of State  
Packet: 198104-713  
Filing Date: 04/18/2013  
Effective Date: 04/18/2013

RECEIVED  
2013 APR 18 PM 2:08



**CERTIFICATE OF ASSUMED BUSINESS NAME  
(All Entities)**

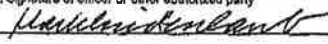
State Form 90353 (R14 / 4-12)  
Approved by State Board of Accounts, 2002

CONNIE LAWSON  
SECRETARY OF STATE  
CORPORATIONS DIVISION  
302 W. Washington Street, Room E018  
Indianapolis, Indiana 46204  
Telephone: (317) 232-6578

**INSTRUCTIONS:** Use an 8 1/2" x 11" sheet of white paper for attachments.  
Present original and one (1) copy to address in upper right corner of this form.  
Please TYPE or PRINT.  
Please visit our office on the web at [www.sos.in.gov](http://www.sos.in.gov).

**FILING FEES PER CERTIFICATE:**

For-Profit Corporation, Limited Liability Company, Limited Partnership \$30.00  
Not-For-Profit Corporation \$28.00

1. Name of entity <b>Aging and Community Services of South Central Indiana, Inc.</b>	2. Date of incorporation / admission / organization (month, day, year) <b>April 24, 1981</b>
3. Address at which the entity will do business or have an office in Indiana. If no office in Indiana, then state current registered address (street address) <b>1631 13th Street, Suite G900</b>	
City, state and ZIP code <b>Columbus, IN 47201</b>	
4. Assumed business name(s) <b>Thrive Alliance</b>	
5. Principal office address of the entity (street address) <b>1631 13th Street, Suite G900</b>	
City, state and ZIP code <b>Columbus, IN 47201</b>	
6. Signature of officer or other authorized party 	7. Printed name and title <b>Mark Lindenlaub, Executive Director</b>

This instrument was prepared by:  
**Michael P. McIver, Attorney-at-Law SHARPNACK BIGLEY STROH & WASHBURN LLP**

APPROVED  
AND  
FILED  
*Connie Lawson*  
IND. SECRETARY OF STATE

**State of Indiana  
Office of the Secretary of State**

**CERTIFICATE OF ASSUMED BUSINESS NAME**

of

**AGING AND COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA,  
INC.**

I, CONNIE LAWSON, Secretary of State of Indiana, hereby certify that Certificate of Assumed Business Name of the above Non-Profit Domestic Corporation have been presented to me at my office, accompanied by the fees prescribed by law and that the documentation presented conforms to law as prescribed by the provisions of the Indiana Nonprofit Corporation Act of 1991.

Following said transaction the entity named above will be doing business under the assumed business name(s) of:

**THRIVE ALLIANCE**

NOW, THEREFORE, with this document I certify that said transaction will become effective Thursday, April 18, 2013.



In Witness Whereof, I have caused to be affixed my signature and the seal of the State of Indiana, at the City of Indianapolis, April 18, 2013.

*Connie Lawson*

CONNIE LAWSON,  
SECRETARY OF STATE

198104-713 / 2013041904778

**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**B**

**ACTIVE BUSINESS ENTITY REPORT**

**BUSINESS ENTITY REPORT**

**NAME AND PRINCIPAL OFFICE ADDRESS**

<b>BUSINESS ID</b>	198104-713
<b>BUSINESS TYPE</b>	Domestic Nonprofit Corporation
<b>BUSINESS NAME</b>	AGING AND COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.
<b>ENTITY CREATION DATE</b>	04/24/1981
<b>JURISDICTION OF FORMATION</b>	Indiana
<b>PRINCIPAL OFFICE ADDRESS</b>	1531 13TH STREET, COLUMBUS, IN, 47201, USA

**YEARS FILED**

<b>YEARS</b>	2021/2022
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**EFFECTIVE DATE**

<b>EFFECTIVE DATE</b>	03/18/2021
<b>EFFECTIVE TIME</b>	3:02 PM

**REGISTERED OFFICE AND ADDRESS**

<b>REGISTERED AGENT TYPE</b>	Individual
<b>NAME</b>	MARK LINDENLAUB
<b>ADDRESS</b>	1531 13TH STREET, COLUMBUS, IN, 47201, USA

**PRINCIPAL(S)**

<b>TITLE</b>	Secretary
<b>NAME</b>	Julie Belser
<b>ADDRESS</b>	1531 13th Street, suite G900, Columbus, IN, 47201, USA

**APPROVED AND FILED**  
**CONNIE LAWSON**  
**INDIANA SECRETARY OF STATE**  
**03/18/2021 03:02 PM**

**SIGNATURE**

IN WITNESS WHEREOF, THE UNDERSIGNED HEREBY VERIFIES, SUBJECT TO THE PENALTIES OF PERJURY, THAT THE STATEMENTS CONTAINED HEREIN ARE TRUE, THIS DAY **March 18, 2021**.

**SIGNATURE**

Steven Bricker

**TITLE**

CFO

Business ID : 198104-713

Filing No. : 8946426



BUSINESS PROPOSAL

RFP 23-73695

APPENDIX ATTACHMENT

C

IRS 501(c)(3) LETTER

RECEIVED DEC 0 8 2006

Internal Revenue Service

Date: December 1, 2006

AGING AND COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA INC  
% LOLITA CAMPBELL  
1531 13TH ST STE G900  
COLUMBUS IN 47201-1302

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:

Mr. Morton 31-07803

Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

31-1017271

Dear Sir or Madam:

This is in response to your request of December 1, 2006, regarding your organization's tax-exempt status.

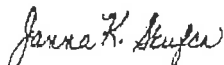
In March 1982 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

**BUSINESS PROPOSAL**

**RFP 23-73695**

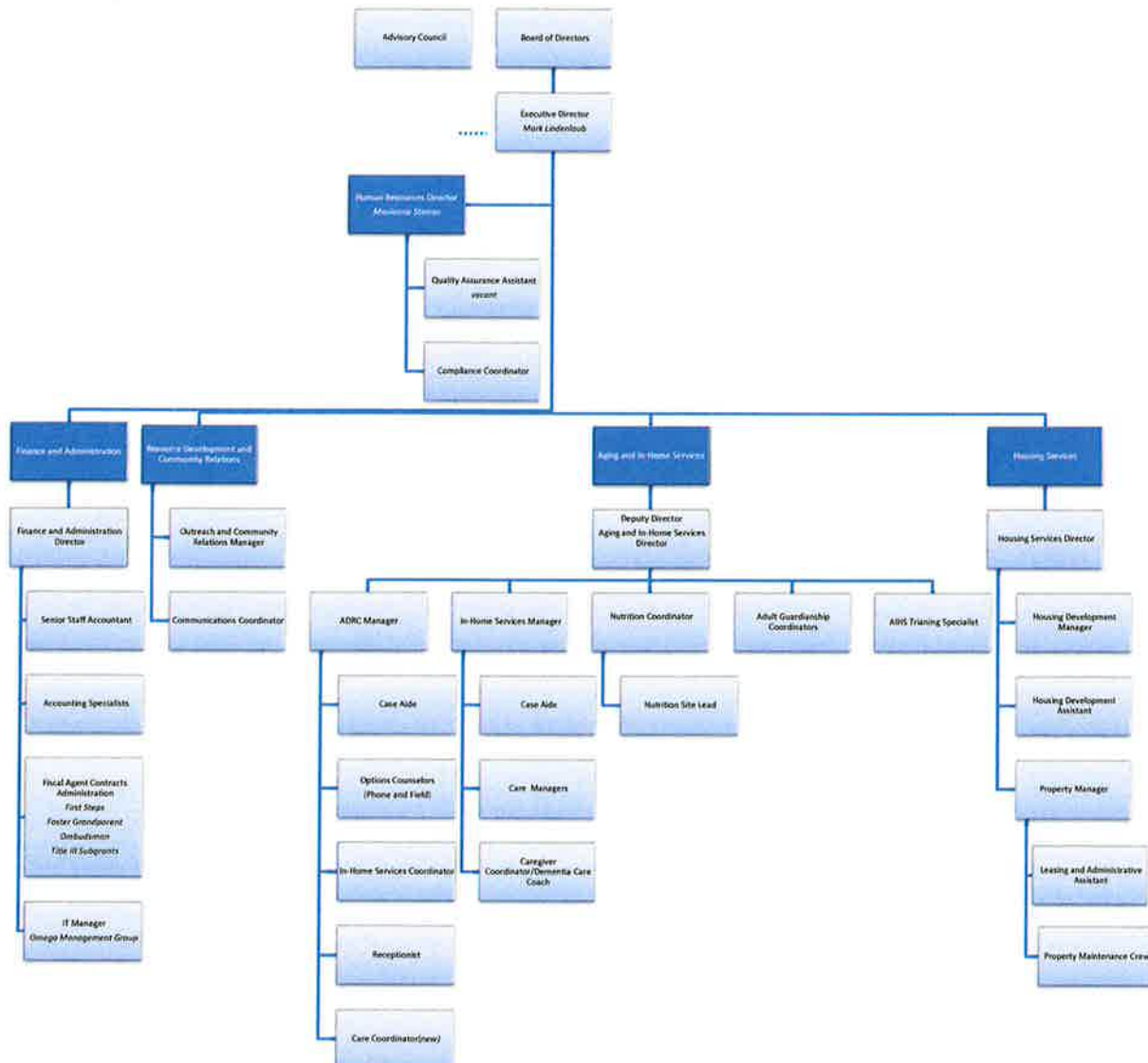
**APPENDIX ATTACHMENT**

**D**

**AGENCY'S ORGANIZATIONAL CHART**

# Organization Work Chart

Updated 8/1/2022



## Agency Line of Authority

Executive Director  
Deputy Director / Aging and In-Home Services Director  
Finance Director  
Human Resources Director

## Leadership Team

Lindenlaub, Lorenz, Durnil, Stemm, Johnson

**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**E**

**EMPLOYEE HANDBOOK POLICIES**

## **1.5 DIVERSITY, EQUITY AND INCLUSION STATEMENT**

Thrive Alliance believes everyone, regardless of the similarities or differences, deserves equal opportunities. We strive to understand every person as someone with unique needs and circumstances. Our goal is to support people so they may reach their desired outcomes whether that is in a career, resources to stay at home or chosen environment, or to find a home.

## **2.1 EQUAL EMPLOYMENT OPPORTUNITY POLICY**

It is Thrive Alliance policy that, as required by law, equal employment opportunities be available to all persons without regard to race, sex, age, color, religion, national origin, marital status, sexual orientation, disability, citizenship status, or any other category protected under federal, state or local law. This policy applies to employees and applicants and to all phases of employment including hiring, promotion, demotion, and treatment during employment, rates of pay or other forms of compensation, and termination of employment.

The intention is to ensure consistent equal opportunity employment and practices in delivery of all phases of employment with policies designed to best utilize the human resources of Thrive Alliance. These policies function as the guide to develop and maintain detailed equal employment opportunities and service delivery procedures.

The Board of Directors is the source of all authority for setting equal opportunity objectives and issuing policy statements. All staff members are under the policy authority of the Board of Directors. The Executive Director is responsible for the implementation of this policy statement and for the development of detailed procedures that are consistent with the intent of the policy but are not stated in these policies.

Violations of Thrive Alliances' EEO Policy will not be tolerated and will result in appropriate discipline, up to and including discharge.

If an employee believes this policy has been or is being violated, the employee **must** report the violation(s) **immediately** according to the reporting procedure outlined in Section 2.4.

**BUSINESS PROPOSAL**

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**APPENDIX ATTACHMENT**

**F**

**FINANCIAL STATEMENTS**



# Aging and Community Services of South Central Indiana

## Balance Sheet

As of 6/30/2022

(In Whole Numbers)	Current Year	Prior Year	Current Year Change	Current Year % Change	Notes
<b>Assets:</b>					
Cash	1,137,971	1,416,228	(278,256)	-19.6%	1
Accounts Receivable	1,090,776	1,127,689	(36,913)	-3.3%	1
Prepaid Expenses	17,717	12,135	5,582	46.0%	
Fixed Assets	4,461	6,788	(2,327)	-34.3%	
<b>Total Assets:</b>	<u>2,250,926</u>	<u>2,562,840</u>	<u>(311,915)</u>	<u>-12.2%</u>	
<b>Liabilities:</b>					
Accounts Payable	187,208	198,051	(10,844)	-5.5%	
Withholding Payable	246,159	278,121	(31,962)	-11.5%	
Accrued Vacation	383,604	379,610	3,994	1.1%	
Unearned Revenue	7,967	39,427	(31,460)	-79.8%	2
<b>Total Liabilities:</b>	<u>824,937</u>	<u>895,209</u>	<u>(70,271)</u>	<u>-7.8%</u>	
<b>Fund Balance:</b>					
Unrestricted Fund Balance	1,661,928	1,538,618	123,311	8.0%	
Temporary Restricted Fund Balance	5,704	5,704	0	0.0%	
Excess of Revenues over Expenses	(241,643)	123,311	(364,954)	-296.0%	3
<b>Total Fund Balance:</b>	<u>1,425,989</u>	<u>1,667,632</u>	<u>(241,643)</u>	<u>-14.5%</u>	
<b>Liabilities and Fund Balances</b>	<u>2,250,926</u>	<u>2,562,840</u>	<u>(311,915)</u>	<u>-12.2%</u>	

1. Fluctuates with timing of payment from State.

2. Unearned Revenue represents grants and other funds received, but not yet expended.

3. Explained in more detail on Income Statement.

# Aging and Community Services of South Central Indiana

## Income Statement

From 7/1/2021 Through 6/30/2022

(In Whole Numbers)	Current Year Actual	Current Period Budget	Prior Year Actual	Current Year Change	Current Year % Change	Notes
<b>Revenues</b>						
Federal Grants	6,123,288	5,803,110	6,548,441	(425,153)	(6.5)	1
State Grants	1,067,446	905,256	899,342	168,104	18.7	2
Client Contributions	20,471	20,972	51,799	(31,328)	(60.5)	
Local and Other Revenues	556,085	1,224,033	1,337,349	(781,264)	(58.4)	3
In-Kind Contributions	47,283	101,654	15,391	31,891	207.2	
Total Revenues	<u>7,814,573</u>	<u>8,055,025</u>	<u>8,852,323</u>	<u>(1,037,750)</u>	<u>(11.7)</u>	
<b>Expenditures</b>						
Salaries & Wages	4,555,665	4,369,048	4,365,847	189,818	4.4	
Employee Taxes & Benefits	1,276,164	1,163,991	1,035,585	240,579	23.2	4
Rent and Utilities	198,421	194,959	195,303	3,118	1.6	
Telephone and Postage	108,583	83,247	89,121	19,461	21.8	
Contracts for Services	172,572	863,924	967,737	(795,165)	(82.2)	3
Supplies	44,578	47,060	50,506	(5,927)	(11.7)	
Travel	80,141	81,696	13,992	66,149	472.8	
<b>Other Direct Services</b>						
Food Purchases	134,872	159,676	273,030	(138,158)	(50.6)	
FGP Meals	310	0	350.00	(40)	(11.43)	
Day Care Services	0	0	3,084	(3,084)	(100.0)	
Attendant Care	376,903	415,676	452,596	(75,693)	(16.7)	
Per Rsp Sys Ins	707	0	991	(283)	(28.6)	
Meal Services	247,292	227,445	221,232	26,060	11.8	
Homemaker	93,587	104,156	101,067	(7,480)	(7.4)	
Home Health Aide	10,733	10,733	10,174	559	5.5	
Respite Home Health Aide	4,478	8,575	8,268	(3,790)	(45.8)	
Skilled Nursing Services	0	0	115	(115)	(100.0)	
Other	137,493	146,550	120,895	16,599	13.7	
Emergency Response-Phone	<u>34,053</u>	<u>36,943</u>	<u>32,558</u>	<u>1,496</u>	<u>4.6</u>	
Total Other Direct Services	1,040,430	1,109,753	1,224,359	(183,929)	(15.0)	5
Foster Grandparent Stipends	99,564	114,507	116,652	(17,088)	(14.7)	
Subgrantee Contracts	172,784	167,017	417,248	(244,464)	(58.6)	
Other Expenditures	260,032	226,356	237,272	22,761	9.6	6
In-Kind Contributions	<u>47,283</u>	<u>101,654</u>	<u>15,391.00</u>	<u>31,891.00</u>	<u>207.2</u>	
Total Expenditures	<u>8,056,216</u>	<u>8,523,212</u>	<u>8,729,013</u>	<u>(672,796)</u>	<u>(7.7)</u>	
<b>Excess of Revenue over Expenditures</b>	<u>(241,643)</u>	<u>(468,187)</u>	<u>123,311</u>	<u>(364,954)</u>	<u>(296.0)</u>	7

1. Federal Grants decrease over last year primarily less SBA PPP loan proceeds.
2. State Grants increase primarily reflects more CHOICE being drawn over last year.
3. Local & Other Revenues & Contracts for Services - reflects change made by Auditors whereby we are netting the First Steps ED Team expense with related revenue.
4. Employee Taxes & Benefits - reflects increase in health care rates and more employees electing our coverage.
5. Total Other Direct Services - reduced special Covid-19 related meals is main driver of decrease from last year.
6. Other Expenditures - over budget primarily due to Guardianship expenditure recorded this year and related revenue recorded in prior year by auditor's adjustment (\$36K).
7. Excess Revenue over Expenditures primarily comprised of +\$79K Med Waiver; offset by:  
-\$16K General Fund, -\$18K IIIB, -\$174K Waiver Intake, -\$47K CHOICE, -\$5K SSBG, -\$32K Guardianship, -\$21K First Steps, and unbilled of: -\$7K Dementia Capability

**Aging & Community Services of South Central Indiana, Inc.  
(A Member of Thrive Alliance)**

**Financial Statements with Supplementary Information  
June 30, 2021 and 2020, and  
Independent Auditors' Report**

**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC**  
**(A MEMBER OF THRIVE ALLIANCE)**  
**June 30, 2021 and 2020**

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## **Independent Auditors' Report**

Board of Directors  
Aging & Community Services of South Central Indiana, Inc.  
Columbus, Indiana

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

We have audited the accompanying financial statements of Aging & Community Services of South Central Indiana, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## BARNES DENNIG

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### ***Effect of Adopting New Accounting Standard***

As discussed in Note 1, the Organization has adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Our opinion is not modified with respect to that matter.

### **Other Matters**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2022 on our consideration of the Organization'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 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 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.

*Barnes, Dennig & Co., Ltd.*

April 6, 2022  
Indianapolis, Indiana

**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.**  
**(A MEMBER OF THRIVE ALLILANCE)**

**Statements of Financial Position**  
**June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 1,336,309	\$ 822,421
Grants receivable	1,117,290	1,057,623
Accounts receivable	10,399	84,168
Notes receivable - HPI	-	200,000
Board designated cash	79,850	70,315
Other assets	<u>18,924</u>	<u>22,115</u>
Total assets	<u><u>\$ 2,562,772</u></u>	<u><u>\$ 2,256,642</u></u>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable and other	\$ 237,409	\$ 230,302
Accrued payroll and related liabilities	<u>657,730</u>	<u>482,019</u>
Total liabilities	<u>895,139</u>	<u>712,321</u>
<b>Net assets</b>		
Without donor restrictions - undesignated	1,551,869	1,474,006
Without donor restrictions - board designated	79,850	70,315
With donor restrictions	<u>35,914</u>	<u>-</u>
Total net assets	<u>1,667,633</u>	<u>1,544,321</u>
Total liabilities and net assets	<u><u>\$ 2,562,772</u></u>	<u><u>\$ 2,256,642</u></u>

See accompanying notes to financial statements

**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.**  
**(A MEMBER OF THRIVE ALLIANCE)**

**Statements of Activities**  
**Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>Revenues and other support</b>		
Grants	\$ 5,642,115	\$ 5,632,885
Medicaid revenue	1,360,765	1,276,936
First Step supporting services, net	41,879	60,003
PPP funds	785,300	-
In-kind	15,391	161,066
Other	<u>176,358</u>	<u>280,004</u>
Total revenues and other support	<u>8,021,808</u>	<u>7,410,894</u>
<b>Expenses</b>		
Program services	6,841,442	6,542,318
Support services	<u>1,092,968</u>	<u>999,881</u>
Total expenses	<u>7,934,410</u>	<u>7,542,199</u>
<b>Change in net assets without donor restrictions</b>	<u>87,398</u>	<u>(131,305)</u>
<b>Net assets with donor restrictions</b>		
Other	<u>35,914</u>	<u>-</u>
<b>Change in net assets with donor restrictions</b>	<u>35,914</u>	<u>-</u>
<b>Change in net assets</b>	<u>123,312</u>	<u>(131,305)</u>
<b>Net assets - beginning of year</b>	<u>1,544,321</u>	<u>1,675,626</u>
<b>Net assets - end of year</b>	<u><u>\$ 1,667,633</u></u>	<u><u>\$ 1,544,321</u></u>

See accompanying notes to financial statements



**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.**  
**(A MEMBER OF THRIVE ALLIANCE)**

**Statement of Functional Expenses**  
**Year Ended June 30, 2021**

	In-home Services	Community Services	Nutrition	Total Program Services	Support Services	Total
Salaries and wages	\$ 1,238,234	\$ 2,342,411	\$ 99,307	\$ 3,679,952	\$ 685,896	\$ 4,365,848
Payroll taxes and benefits	364,097	509,630	13,584	887,311	148,273	1,035,584
Contracted services	9,821	79,645	140	89,606	83,531	173,137
Other direct services	217,807	31,224	-	249,031	314	249,345
Subgrantee contracts	3,900	379,248	34,100	417,248	-	417,248
In-kind expenses	3,809	10,098	1,428	15,335	57	15,392
Occupancy	50,131	84,039	8,963	143,133	52,170	195,303
Other expenditures	22,274	106,097	5,264	133,635	103,636	237,271
Direct food services	32,169	350	462,093	494,612	-	494,612
Travel	1,256	11,338	1,071	13,665	326	13,991
Attendant care	333,751	118,844	-	452,595	-	452,595
Foster grandparent stipend	-	116,652	-	116,652	-	116,652
Supplies	9,863	27,624	795	38,282	12,223	50,505
Telephone and postage	26,508	46,359	9,712	82,579	6,542	89,121
Direct emergency response services	27,806	-	-	27,806	-	27,806
	<u>\$ 2,341,426</u>	<u>\$ 3,863,559</u>	<u>\$ 636,457</u>	<u>\$ 6,841,442</u>	<u>\$ 1,092,968</u>	<u>\$ 7,934,410</u>

See accompanying notes to financial statements

**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.**  
**(A MEMBER OF THRIVE ALLIANCE)**

**Statement of Functional Expenses**  
**Year Ended June 30, 2020**

	In-home Services	Community Services	Nutrition	Total Program Services	Support Services	Total
Salaries and wages	\$ 1,207,287	\$ 2,254,538	\$ 97,823	\$ 3,559,648	\$ 593,851	\$ 4,153,499
Payroll taxes and benefits	288,084	400,835	10,442	699,361	153,408	852,769
Contracted services	56	34,590	-	34,646	66,764	101,410
Other direct services	665,917	52,470	-	718,387	-	718,387
Subgrantee contracts	-	327,722	-	327,722	-	327,722
In-kind expenses	15,626	98,875	46,565	161,066	-	161,066
Occupancy	53,507	84,984	12,247	150,738	51,998	202,736
Other expenditures	29,420	85,297	11,616	126,333	101,570	227,903
Direct food services	36,435	88	329,278	365,801	-	365,801
Travel	24,480	89,943	2,385	116,808	2,979	119,787
Foster grandparent stipend	-	140,451	-	140,451	-	140,451
Supplies	14,917	39,842	11,055	65,814	21,988	87,802
Telephone and postage	18,154	21,786	3,397	43,337	7,323	50,660
Direct emergency response services	29,025	3,181	-	32,206	-	32,206
	<u>\$ 2,382,908</u>	<u>\$ 3,634,602</u>	<u>\$ 524,808</u>	<u>\$ 6,542,318</u>	<u>\$ 999,881</u>	<u>\$ 7,542,199</u>

See accompanying notes to financial statements

**AGING & COMMUNITY SERVICES OF SOUTH CENTRAL INDIANA, INC.**  
**(A MEMBER OF THRIVE ALLIANCE)**

**Statements of Cash Flows**  
**Years Ended June 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 123,312	\$ (131,305)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Changes in:		
Grants and accounts receivable	14,102	238,983
Other assets	3,191	(2,152)
Accounts payable and other	7,107	2,365
Accrued payroll and related liabilities	<u>175,711</u>	<u>84,118</u>
Net cash provided by (used in) operating activities	<u>323,423</u>	<u>192,009</u>
<b>Cash flows from operating activities</b>		
Loan advance to HPI	(50,000)	-
Repayment of funds from HPI	<u>250,000</u>	<u>-</u>
Net cash provided by investing activities	<u>200,000</u>	<u>-</u>
<b>Net change in cash</b>	523,423	192,009
<b>Cash and cash equivalents, beginning of year</b>	<u>892,736</u>	<u>700,727</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 1,416,159</u>	<u>\$ 892,736</u>
<b>Reconciliation of cash to statement of financial position</b>		
Cash and cash equivalents	\$ 1,336,309	\$ 822,421
Board designated cash	<u>79,850</u>	<u>70,315</u>
Total cash	<u>\$ 1,416,159</u>	<u>\$ 892,736</u>

See accompanying notes to financial statements

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements**

**NOTE 1    NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Aging & Community Services of South Central Indiana, Inc. (the Organization) is a not-for-profit corporation. The Organization was founded in 1981 to provide services to elderly and disabled persons in the Bartholomew, Brown, Decatur, Jackson and Jennings County areas in the state of Indiana. The Organization is primarily supported through federal and state government grants. In 2013, the Organization created a supporting organization called Thrive Alliance.

The Organization's direct services include: information and referral, care management, congregate meals, home delivered meals, homemaker, handyman, outreach, advocacy, Foster Grandparents Program, nursing home preadmission screening, Medicaid Waiver, Caring Connections (volunteers), Guardianship, wellness classes and First Steps. The Organization provides grants through Older Americans Act funds for: senior center operations, transportation, legal services, nursing home ombudsman, adult day care and medication assistance. Through the use of state funds, the Organization purchases on behalf of consumers: attendant care, homemaker services, home health aide, respite care, owner occupied rehabilitation and emergency response systems.

***Financial Statement Presentation***

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP). The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, which are available for use in general operations and not subject to donor restrictions; and net assets with donor restrictions, which are either temporary in nature, such as those that will be met by the passage of time or other events specified by the donor, or are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. In fiscal 2021 the Organization received \$35,914 of guardianship funds that had not yet been expended and were included in donor restricted net assets at year end. There were no net assets with donor restrictions for 2020.

***Cash and Cash Equivalents***

Cash and cash equivalents includes all cash in bank depository accounts and certificates of deposits used for short-term operating purposes. The Organization maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash.

***Grants Receivable***

Grants receivable are stated at the amount billed to the funding agencies. If necessary, the Organization provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables and existing economic conditions. Delinquent receivables are written off based on specific circumstances of the funding Organization. As of June 30, 2021 and 2020, the Organization considered all balances collectible; therefore, no allowance was necessary.

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1    NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

***In-Kind Contributions***

The Organization has recorded in-kind contributions for space and professional services in the statement of activities in accordance with generally accepted accounting standards (GAAP) for a total of \$15,391 and \$161,066 for 2021 and 2020, respectively. GAAP requires that only contributions of service received that create or enhance a nonfinancial asset or require a specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by the donation be recorded.

***Government Fees and Grants***

Support funded by grants is recognized as the Organization performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting organization and, as a result of such audit, adjustments could be required.

***Contributions***

Gifts of cash and other assets received without donor stipulations are reported as without donor restrictions revenue and net assets. Gifts received with a donor stipulation that limits their use are reported as donor restricted revenue and net assets. When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as without donor restrictions revenue.

***Revenue Recognition***

The Organization identifies a contract with a customer for revenue recognition when there is approval and commitment from both parties, the rights of the parties and payment terms are identified, the contract has commercial substance, and the collectability of consideration is probable. The Organization evaluates each contract to determine the number of distinct performance obligations in the contract, which requires the use of judgment. To determine the proper revenue recognition method, the Organization evaluates whether two or more contracts should be combined and accounted for as one single contract and whether the combined or single contract should be accounted for as a single or more than one performance obligation.

Revenue from contracts with customers is primarily recognized from Medicaid Waiver. Due to the nature of contracts, there is no variable consideration and only one performance obligation. Such revenue is conditioned upon meeting a certain performance obligation, and amounts received are recognized as revenue once the requirement has been met. Once a care management service activity is performed, the Organization bills Medicaid at the current waiver rate and the performance obligation is considered to have been met. Each activity has a fixed rate (\$134.33 in 2021) for various care management activities and are eligible to be billed once per month. The Organization bills Medicaid at the end of each month for the services provided during the month and payment is expected upon submission of claims for service, usually within 30 days. Contracts are considered to have commercial substance as they all involve a care service and are then eligible to be billed for reimbursement for the care managers time spent on the activity.

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1 NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

***Functional Expenses***

The costs of providing the various programs and other activities have been summarized in the statement of functional expenses. Costs are charged directly to the programs they benefit whenever possible. Certain overhead costs that cannot be directly charged to an individual program are allocated to the various programs they benefit using relevant statistical allocation bases.

***Use of Estimates***

The preparation of financial statements 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 the revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

***Income Taxes***

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of Indiana law. However, the Organization is subject to federal income tax on any unrelated business taxable income.

The Organization's IRS Forms 990 are subject to review and examination by federal and state authorities. The Organization believes it has appropriate support for any tax positions taken, and therefore, does not have any uncertain income tax positions that are material to the financial statements.

***Effect of Adopting New Accounting Standard***

In May 2014, the FASB issued Accounting Standards Update ("ASU") No. 2014-09, *Revenue from Contracts with Customers* ("ASC 606") which replaces most existing revenue recognition guidance in U.S. GAAP. The ASU is based on the principal that revenue is recognized to depict the transfer of goods and service to customers in an amount that reflects the consideration to which the entity expects to be entitled for those goods or services. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective July 1, 2020, the first days of its fiscal year using the modified retrospective approach. This guidance was applied to all contracts not completed at the adoption date. The most significant impact of the adoption of this ASU is expanded disclosures for revenue recognition.

***Recent Accounting Pronouncements***

In February 2016, the FASB issued ASU No. 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for Organization's year ending June 30, 2023.

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 1 NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recent Accounting Pronouncements - continued***

The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

***Reclassification***

Certain reclassifications were made to the prior year financial statements to conform to the current year presentation. These reclassifications had no effect on ending equity.

***Subsequent Event Evaluation***

In preparing its financial statements, the Organization has evaluated events subsequent to the statement of financial position date through April 6, 2022, which is the date the financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

At June 30, 2021 and 2020 financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprised the following:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,336,309	\$ 822,421
Grants receivable	1,117,290	1,057,623
Accounts receivable	<u>10,399</u>	<u>84,168</u>
	<u>\$ 2,463,998</u>	<u>\$ 1,964,212</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**NOTE 3 BOARD DESIGNATED CASH**

The Organization utilizes a third party to handle unemployment claims. Quarterly deposits are made into the account based on the projected unemployment claims as established by the third party. In 2014, the third party stated that excess funds held in the account could be returned to the Organization if not needed. The Board is currently leaving the cash in the account with the third party for use on future unemployment claims.

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 4 GRANT REVENUE AND RECEIVABLE**

The Organization's grant revenue and related receivables at June 30, 2021 and 2020 consisted of the following:

June 30, 2021

	CFDA No.	Revenue 6/30/21	Collections 6/30/21	Receivable 6/30/21
U.S. Department of Health and Human Services:				
Title III - A	93.044	\$ 98,321	\$ 66,892	\$ 31,429
Title III - A COVID - 19 CARES	93.044	27,813	27,813	-
Title III - B	93.044	232,400	145,466	86,934
Title III - B COVID - 19 CARES	93.044	99,533	99,533	-
Title III - C-1	93.045	353,368	343,026	10,342
Title III - C-1 COVID - 19 FCCRA	93.045	3,082	3,082	-
Title III - C-1 COVID - 19 CARES	93.045	15,912	15,912	-
Title III - C - 2 - Vaccine Outreach	93.045	31,192	31,192	-
Title III - C-2	93.045	202,347	146,145	56,202
Title III - C-2 COVID - 19 FCCRA	93.045	4,408	4,408	-
Title III - C-2 COVID - 19 CARES	93.045	84,205	84,205	-
Title III - D	93.043	19,744	14,781	4,963
Title III - D COVID - 19 CARES	93.043	7,447	7,447	-
Title III - E	93.052	93,784	80,209	13,575
Title III - E COVID - 19 CARES	93.052	7,314	7,314	-
Nutrition Service Incentive Program	93.053	42,299	38,354	3,945
Title VII Ombudsman	93.042	6,350	5,261	1,089
Title VII Ombudsman - COVID-19 CARES	93.042	4,000	4,000	-
Waiver Intake	93.778	240,245	193,431	46,814
Pre-Pass Assessment	93.778	1,593	797	796
Social Services Block Grant	93.667	271,979	222,475	49,504
U.S. Department of Education				
First Step	84.181	2,314,240	1,755,621	558,619
Corporation for National and Community Service				
FGP	94.011	233,502	183,185	50,317
Total federal grants		4,395,078	3,480,549	914,529
State grants		906,641	703,880	202,761
Local grants		340,396	340,396	-
		<u>\$ 5,642,115</u>	<u>\$ 4,524,825</u>	<u>\$ 1,117,290</u>



**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 4 GRANT REVENUE AND RECEIVABLE (Continued)**

June 30, 2020

	CFDA No.	Revenue 6/30/20	Collections 6/30/20	Receivable 6/30/20
U.S. Department of Health and Human Services:				
Title III - A	93.044	\$ 62,020	\$ 62,020	\$ -
Title III - A COVID - 19 FCCRA	93.044	14,240	-	14,240
Title III - A COVID - 19 CARES	93.044	18,345	-	18,345
Title III - B	93.044	268,238	210,671	57,567
Title III - B COVID - 19 CARES	93.044	106,798	-	106,798
Title III - C-1	93.045	192,304	187,428	4,876
Title III - C-1 COVID - 19 FCCRA	93.045	42,719	-	42,719
Title III - C-2	93.045	40,623	31,498	9,125
Title III - C-2 COVID - 19 FCCRA	93.045	85,359	31,738	53,621
Title III - C-2 COVID - 19 CARES	93.045	105,832	46,953	58,879
Title III - D	93.043	13,981	12,979	1,002
Title III - E	93.052	115,759	109,637	6,122
Title III - E COVID - 19 CARES	93.052	10,754	-	10,754
Nutrition Service Incentive Program	93.053	29,530	29,530	-
Title VII Ombudsman	93.042	5,847	4,881	966
Waiver Intake	93.778	231,734	202,233	29,501
Social Services Block Grant	93.667	313,310	299,654	13,656
U.S. Department of Education				
First Step	84.181	2,370,702	1,912,472	458,230
Corporation for National and Community Service				
FGP	94.011	281,182	238,909	42,273
Total federal grants		4,309,277	3,380,603	928,674
State grants		963,996	835,047	128,949
Local grants		359,612	359,612	-
		<u>\$ 5,632,885</u>	<u>\$ 4,575,262</u>	<u>\$ 1,057,623</u>

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 5 OPERATING LEASES**

The Organization leases their administrative office and outreach offices under noncancelable operating leases that expire in various years through June 2023. Total rental expense for the years ended June 30, 2021 and 2020 was \$194,707 and \$202,165, respectively. Future annual minimum lease payments at June 30, 2021 were:

2022	\$	136,865
2023		30,417

**NOTE 6 RELATED PARTY TRANSACTIONS**

In 2013, the Organization and Housing Partnerships, Inc. (HPI) formed a supporting organization called Thrive Alliance. The Organization and HPI remain separate entities. The executive director of the Organization is contracted to be HPI's executive director with a portion of the executive director's time to be billed back to HPI.

Amounts due from HPI totaled \$7,729 and \$39,644 as of June 30, 2021 and 2020 respectively and is included in account receivable. Total transactions for 2021 and 2020 were \$89,141 and \$138,178, respectively.

On July 1, 2015, \$100,000 was loaned to HPI as a line of credit. Interest is earned at 1.93% each year with quarterly interest only payments required. The note matured June 30, 2017 but was renewed by the Organization and HPI through June 30, 2021. An additional \$100,000 was loaned in 2019 and accrues interest at the rate of 1.56% each year with quarterly interest only payments required and matured on December 31, 2019 but was renewed through 12/31/2020. On November 1, 2020, \$50,000 was loaned to HPI as a line of credit. Interest was earned at a rate of .13% each year with quarterly interest only payments required. All three notes were repaid in 2021.

**NOTE 7 PPP FUNDS**

On July 20, 2020, the Organization entered into a term note pursuant to the Coronavirus Aid, Relief, and Economic Security Act's (CARES Act) Payroll Protection Program (the Program) for \$785,300. All or a portion of the note may be forgiven in accordance with the Program requirements. Interest on the outstanding principal balance will accrue at a fixed rate of 1.00%, but neither principal or interest are due and payable during the initial 6-month deferral period after issuance. After the initial 6-month deferral period expires, the outstanding principal balance that is not forgiven under the Program will convert to an amortizing loan payable in 18 equal installments of principal. As the Organization believed the loan would be forgiven in its entirety, they treated the funds as grant revenue in 2021. The loan was forgiven in its entirety on November 25, 2020.

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to Financial Statements  
(Continued)**

**NOTE 8 COVID-19 PANDEMIC AND SUBSEQUENT EVENT**

On March 11, 2020, the World Health Organization ("WHO") recognized COVID-19 as a global pandemic, prompting many national, regional and local governments to implement preventative or protective measures, such as travel and business restrictions, temporary store closures, and wide-sweeping quarantines and stay-at-home orders. As a result, COVID-19 and the related restrictive measures have had a significant adverse impact upon many sectors of the economy. Consequently, there was some disruption in the Organization's programs in 2021 and 2020 and the organization received additional funding through FCCRA for approximately \$7,500 and \$142,000 and CARES funds for approximately \$246,000 and \$242,000, respectively. Through the date of issuance of these financial statements there has been no material adverse impact to the Organization's assets or activities.

The COVID-19 pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the Organization's business and financial results will depend on future developments, including the duration and spread of the outbreak within the market in which the Organization operates and the related impact on consumer confidence and spending, all of which are highly uncertain.

## **SUPPLEMENTARY INFORMATION**

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. Dept. of Education:</b>				
Passed through Indiana Family and Social Services Administration				
Special Education Grants for Infants and Family	84.181	#21527	\$ 2,314,240	\$ -
<b>U.S. Dept. of Health &amp; Human Services:</b>				
Passed through Indiana Family and Social Services Administration				
Aging Cluster				
Title III-B Admin	93.044	19AAINT3SS	98,321	-
COVID 19 CARES - Title III-B Admin	93.044	19AAINT3SS	27,813	-
Title III-B Social Services	93.044	19AAINT3SS	232,400	73,360
COVID 19 CARES - Title III-B Social Services	93.044	19AAINT3SS	99,533	-
Total Title III-B			458,067	73,360
Title III- Congregate Meals	93.045	19AAINT3CM	353,368	-
COVID 19 FCCRA -Title III- Congregate Meals	93.045	19AAINT3CM	3,082	-
COVID 19 CARES -Title III- Congregate Meals	93.045	19AAINT3CM	15,912	-
Title III-C Home Delivered Meals	93.045	19AAINT3HD	202,347	-
COVID 19 Vaccine Outreach- Title III-C Home Delivered Meals	93.045	19AAINT3HD	31,192	-
COVID 19 FCCRA - Title III-C Home Delivered Meals	93.045	19AAINT3HD	4,408	-
COVID 19 CARES - Title III-C Home Delivered Meals	93.045	19AAINT3HD	84,205	-
Total Title III-C			694,514	-
Nutrition Services Incentive Program	93.053	19AAINNSIP	42,299	-
Total Aging Cluster			1,194,880	73,360
Title III - D	93.043	19AAINT3PH	19,744	-
COVID 19 CARES - Title III - D	93.043	19AAINT3PH	7,447	-
Title III - E	93.052	19AAINT3FC	93,784	-
COVID 19 CARES - Title III - E	93.052	19AAINT3FC	7,314	-
Title VII - Ombudsman	93.042	19AAINT7OM	6,350	6,350
Title VII - Ombudsman - CARES	93.042	19AAINT7OM	4,000	4,000
Social Services Block Grant	93.667	1002INSOSR	271,979	-
Waiver Intake	93.778	#22140VI	240,245	-
Pre-Pas Assessment	93.778	#22140PPA	1,593	-
Total U.S. Department of Health & Human Services			1,847,336	83,710
<b>Direct Award from Corporation for National and Community Service</b>				
Foster Grandparent Program	94.011	N/A	233,502	-
Total Expenditure of Federal Awards			\$ 4,395,078	\$ 83,710

**AGING & COMMUNITY SERVICES OF  
SOUTH CENTRAL INDIANA, INC  
(A MEMBER OF THRIVE ALLIANCE)**

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The schedule of expenditures of federal awards includes the federal grant activity of the Organization for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented on this schedule may differ from those amounts presented, or used in, the preparation of the basic combined financial statements.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures on the schedule are reported on the accrual basis of accounting in accordance with generally accepted accounting principles. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 INDIRECT COST RATE**

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

**Independent Auditors' 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**

Board of Directors  
Aging & Community Services of South Central Indiana, Inc.  
Columbus, Indiana

We have audited, 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, the financial statements of Aging & Community Services of South Central Indiana, Inc. (the Organization), which comprise the statement of financial position as June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 6, 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 (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-01 that we consider to be a significant deficiency.

**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*.

BARNES DENNIG

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**Independent Auditors' 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*  
(Continued)**

**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 of any other purpose.

*Barnes, Dennig & Co., Ltd.*

April 6, 2022  
Indianapolis, Indiana





**Independent Auditors' Report on Compliance for Each Major Program  
and on Internal Control over Compliance Required by the Uniform Guidance**

Board of Directors  
Aging & Community Services of South Central Indiana, Inc.  
Columbus, Indiana

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

We have audited Aging & Community Services of South Central Indiana, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Independent Auditors' Report on Compliance for Each Major Federal Program  
and on Internal Control over Compliance Required by Uniform Guidance  
(Continued)**

**Report on Internal Control over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

*Barnes, Dennig & Co., Ltd.*

April 6, 2022  
Indianapolis, Indiana

**Aging & Community Services of  
South Central Indiana, Inc.  
(A Member of Thrive Alliance)**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2021**

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?            Yes       X       No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?       X       Yes            No

Noncompliance material to financial statements noted?            Yes       X       No

***Federal Awards***

Internal control over major programs

- Material weakness(es) identified?            Yes       X       No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?            Yes       X       None noted

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

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

***Identification of major programs***

<u>CFDA #</u>	<u>Name of Federal Programs or Clusters</u>
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:       \$750,000      

Auditee qualified as low-risk auditee?       X       Yes            No

**Aging & Community Services of  
South Central Indiana, Inc.  
(A Member of Thrive Alliance)**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2021**

**Section II - Financial Statement Findings**

**Item 2021-01: Audit Adjustment**

**Criteria:** The Organization is responsible for establishing and maintaining effective internal control over financial reporting.

**Condition and Context:** The auditor discovered a misstatement related to recording of revenues and expenses with no effect on the change in net assets on the statement of activities.

**Cause:** Misunderstanding of the certain pass thru funds paid to other providers of the First Steps funding.

**Effect:** Revenues and expenses were overstated by the same dollar amount (no effect on the change in net assets on the statement of activities).

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** Moving forward do not include pass thru funds paid to other providers of the First Steps funding as revenues and offsetting expenses.

**View of Responsible Officials:** The Organization will follow the recommendation above.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

**Aging & Community Services of  
South Central Indiana, Inc.  
(A Member of Thrive Alliance)**

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2021**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
No matters are reportable		

**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**G**

**AGING & COMMUNITY SERVICES BY-LAWS**

**CODE OF BY-LAWS**  
**of**  
**HOUSING PARTNERSHIPS, INC.**  
**and**  
**AGING AND COMMUNITY SERVICES**  
**OF SOUTH CENTRAL INDIANA, INC.**  
**and**  
**THRIVE ALLIANCE, INC.**

**(here-in called the "Corporation")**

**ARTICLE 1**

**Identification, Records, Seal, Fiscal Year and For Profit Entities**

**Section 1.01. Name.** Housing Partnerships, Inc., Aging and Community Services of South Central Indiana, Inc., and Thrive Alliance, Inc. are each Indiana nonprofit corporations. Thrive Alliance, Inc. has granted permission to Housing Partnerships, Inc. and Aging and Community Services of South Central Indiana, Inc. to do business under the "Thrive Alliance" name. Each organization is distinct, but it is the intent of each of the three corporations to be subject to bylaws having the same provisions. Therefore, these By-Laws shall apply to each entity, and throughout this document, the term "Corporation" shall include Housing Partnerships, Inc., Aging and Community Services, Inc., and Thrive Alliance, Inc.

**Section 1.02. Place of Keeping Corporate Books and Records.** The Corporation shall keep at its principal office a copy of (a) its Articles of Incorporation and all amendments thereto currently in effect (the "Articles"); (b) its Code of By-Laws and all amendments thereto currently in effect (the "By-Laws"); (c) a list of the names and businesses or home addresses of the current Directors of the Corporation (the "Directors") and the current officers of the Corporation (the "Officers"); and (d) the most recent Annual Report of the Corporation as filed with the Secretary of State of Indiana. The Corporation shall also keep and maintain at its principal office, or at such other place or places within or without the State of Indiana as may be provided from time to time in these By-Laws: (a) minutes of all meetings of the Board and records of all actions taken by the Board without a meeting; and (b) appropriate accounting records of the Corporation. All of the records of the Corporation described in this Section shall be maintained in written form within a reasonable time.

**Section 1.03. Seal.** The Board may designate the design and cause the Corporation to obtain and use a corporate seal, but the failure of the Board to designate a seal or the absence of the impression of the corporate seal from any document does not affect in any way the validity or effect of such document.

Section 1.04. Fiscal Year. The fiscal year of the Corporation shall end at such time as the Board shall determine. In the event the Board shall not make such a determination, the fiscal year of the Corporation shall be July 1 to June 30.

Section 1.05. For Profit Entities. The Corporation shall not be controlled by, nor receive directions from, individuals or entities seeking profit.

## **ARTICLE 2**

### **Membership**

Section 2.01. Membership. The Corporation shall not have members.

## **ARTICLE 3**

### **Board of Directors**

Section 3.01. Members. The business, property and affairs of this Corporation shall be managed by a board of directors composed as follows: a minimum of six (6) and a maximum of fifteen (15) persons shall serve;

- i. It shall be the aspiration of the board to have representatives from each of the following Indiana Counties—Bartholomew, Jackson, Jennings, Decatur and Brown—to ensure a diversity of viewpoints, but it shall not be a requirement of the organization;
- ii. At least one-third (1/3) of the board members must be residents of low-income neighborhoods, other low-income community residents or elected representatives of low-income neighborhood organizations. Low income representatives shall meet the Federal definition set by the office of Housing and Urban Development for the HOME program. The State or local government may not appoint: (1) more than one-third (1/3) membership of the Board of Directors; (2) the members appointed by the State or local government may not, in turn, appoint the remaining two-thirds (2/3) of the Board of Directors; and (3) no more than one-third (1/3) of the Board of Directors can be public officials.
- iii. To remain eligible for service, a member of this board of directors shall serve on the board of directors for Housing Partnerships, Inc., Aging and Community Services of South Central, Indiana, Inc., and Thrive Alliance, Inc.
- iv. Notwithstanding anything contained herein to the contrary, at least fifty-one percent (51%) of the members of the Board of Directors must be minorities, females or persons with disabilities.



Section 3.02. Member Terms. Each member of the Board of Directors shall serve for a term of three (3) years or until a successor is elected and qualified or until the member has resigned or been removed. Incumbent Directors shall be eligible for re-election, however, no board member shall serve more than two (2) consecutive terms.

Section 3.03. Election. The Board of Directors shall be elected at the annual meeting of the Board of Directors. The members of the Board of Directors shall be divided into three classes as nearly equal in number as possible. The terms of Directors in the first group expire at the first annual meeting after their election, the terms of the second group expire at the second annual meeting after their election and the terms of the third group expire at the third annual meeting after their election. If at any time more than forty percent (40%) of the Directors have a term that expires in the same year, the Board of Directors, upon the approval of a majority of its members, may adjust the length of any member's or members' term(s) as it sees fit to rebalance the staggering of Director terms.

Section 3.04. Vacancies. Any vacancy among the Directors caused by death, resignation, removal or otherwise may be filled by the remaining Board of Directors, or if the Directors remaining in office constitute fewer than a quorum, by the affirmative vote of a majority of the Directors remaining in office. A Director elected to fill a vacancy shall hold office until the expiration of the term of the Director causing the vacancy and until a successor shall be elected and qualified.

Section 3.05. Resignation. Any Director may resign at any time by giving written notice of such resignation to the Board of Directors, the President or the Secretary of the Corporation. A resignation is effective upon delivery unless the notice specifies a later effective date. The acceptance of a resignation shall not be necessary to make it effective.

Section 3.06. Removal. Any Director may be removed, with or without cause by the other members of the board.

Section 3.07. Meetings. The Board of Directors shall meet each year at an annual meeting for the purpose of organization, election of officers and consideration of any other business that may properly be brought before the meeting. No notice shall be necessary for the holding of this annual meeting. If such meeting is not held as above provided, the election of officers may be held at any subsequent meeting of the Board of Directors specifically called in the manner set forth herein. The Board of Directors may provide by resolution the time and place, either within or without the State of Indiana, for the holding of additional regular meetings of the Board without other notice than such resolution. Special meetings of the Board of Directors may be called by the President, and shall be called by order thereof upon the written request of at least two Directors, which request shall set forth the business to be conducted at such meeting.

Section 3.08. Notice of Meetings. Notice of all meetings of the Board of Directors, except as herein otherwise provided, shall be given by mailing the same or by telephoning or transmitting electronically or delivering personally the same at least two (2) days before the meeting to the usual business or residence address of the Director as shown upon the records of the Corporation. Notice of any meeting of the Board of Directors shall constitute a waiver of notice in a document

filed with the Secretary by any Director if the waiver sets forth in reasonable detail the purpose or purposes for which the meeting is called and the time and place of the meeting. Attendance at any meeting of the Board of Directors shall constitute a waiver of notice of that meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 3.09. Quorum. A quorum of the Board of Directors at any annual, regular or special meeting of the Board of Directors shall be a majority of the duly qualified members of the Board of Directors then occupying office, but in no case shall less than five (5) Directors be present. The act of a majority of the Directors present at a meeting who constitute a quorum shall be the act of the Board of Directors.

Section 3.10. Committees. The Board of Directors, may designate one or more committees, each of which shall consist of two (2) or more Directors, which committees, to the extent provided in said resolution, shall have and exercise the authority of the Board of Directors in the management of the Corporation. Other committees not having and exercising the authority of the Board of Directors in the management of the Corporation may be designated by the Board. The designation of any such committee and the delegation thereof of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed by law.

Section 3.11. Meeting by Telephone, Etc. Any or all of the members of the Board or of any committee designated by the Board may participate in a meeting by or through the use of any means of communication by which all persons participating may communicate with each other during the meeting. Participation in a meeting using these means constitutes presence in person at the meeting.

Section 3.12. Action Without Meeting. Any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting if the action is taken by all members of the Board of Directors or of such committee. The action must be evidenced by at least one written consent describing the action taken, signed by each member of the Board of Directors or of such committee, and included in the minutes or filed with the corporate records reflecting the action taken. Action may be taken by email. The email must be sent by the Board President or the Executive Director. The email must clearly indicate that it is being sent for the purpose of taking action without a meeting. All members must respond affirmatively within ~~72 hours~~ 10 business days of the email being sent.

## **ARTICLE 4**

### **Officers**

Section 4.01. Officers and Agents. The officers of the Corporation shall consist of a President, one or more Vice-Presidents, a Secretary, a Treasurer and such other officers as the Board of Directors may, by resolution designate from time to time. Any two (2) or more offices may be held by the same person. The Board of Directors may, by resolution, create, appoint and define

the duties of such officers and agents as, in its discretion, is deemed necessary, convenient or expedient for carrying out the purposes for which the Corporation is formed; provided, however, that officers and agents shall be compensated, if at all, only for actual services performed on behalf of the Corporation.

Section 4.02. Election, Term of Office and Qualifications. All officers shall be chosen annually by the Board of Directors at the annual meeting of the Board of Directors. Each officer shall hold office (unless the officer resigns, is removed, or dies) until the next annual meeting of the Board of Directors or until a successor is chosen and qualified.

Section 4.03. Vacancies. In the event an office of the Corporation becomes vacant by death, resignation, retirement, disqualification or any other cause, the Board of Directors shall elect a person to fill the vacancy, and the person so elected shall hold office and serve until the next annual meeting of the Board of Directors or until a successor is elected and qualified, or until the officer's death, resignation or removal.

Section 4.04. President. The President shall preside at all meetings of the Board of Directors; shall appoint the chair and members of all standing and temporary committees, subject to the review of the Board of Directors; and shall do and perform such other duties as these By-Laws provide or as may be assigned by the Board of Directors.

Section 4.05. Vice-President. The Vice-Presidents, in the order designated by the President or the Board, shall exercise and perform all powers of, and perform duties incumbent upon, the President during the absence or disability of the President and shall exercise and perform such other powers and duties as these By-Laws, the Board, or the President may prescribe.

Section 4.06. Secretary. The Secretary shall have the custody and care of the corporate records and the minutes book of the Corporation. The Secretary shall attend all the meetings of the Board of Directors of the Corporation, and shall keep, or cause to be kept in a book provided for the purpose, a true and complete record of the proceedings of such meetings, and shall perform a like duty for all committees of the Board of Directors when required. The Secretary shall attend to the giving and serving of all notices of the Corporation, shall file and take care of all papers and documents belonging to the Corporation, shall authenticate records of the Corporation as necessary, and shall perform such other duties as may be required by these By-Laws or as may be prescribed by the Board of Directors or the President. Provided the Secretary may designate an employee of the Corporation to assist in maintaining the Corporation's records.

Section 4.07. Treasurer. The Treasurer shall keep correct and complete records of account, showing accurately at all times the financial condition of the Corporation. The Treasurer shall be the legal custodian of all monies, notes, securities and other valuables which may from time to time come into the possession of the Corporation. All funds of the Corporation coming into the Treasurer's hands shall be immediately deposited in some reliable bank or other depository to be designated by the Board of Directors and shall keep such bank account in the name of the Corporation. The Treasurer shall furnish at meetings of the Board of Directors, or whenever requested, a statement of the financial condition of the Corporation and shall perform such other duties as may be required by these By-Laws or as may be prescribed by the Board of Directors or

the President. Provided the Treasurer may designate an employee of the Corporation to assist in maintaining the Corporation's financial record.

Section 4.08. Assistant Officers. The Board of Directors may from time to time designate assistant officers who shall exercise and perform such powers and duties as the officers whom they are elected to assist shall specify and delegate to them, and such other powers and duties as may be prescribed by these By-Laws, the Board of Directors or the President.

Section 4.09. Removal. Any officer may be removed from office, with or without cause, by the Board of Directors.

Section 4.10. Resignations. Any officer may resign at any time by delivering a notice to the Board of Directors, the President or the Secretary. A resignation is effective upon delivery unless the notice specifies a later effective date.

## **ARTICLE 5**

### **Loans to Officers and Directors**

Section 5.01. The Corporation shall not lend money to or guarantee the obligations of any officer or Director of the Corporation.

## **ARTICLE 6**

### **Financial Affairs**

Section 6.01. Contracts. The Board of Directors may authorize any officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation and such authority may be general or confined to a specific instance; and, unless so authorized by the Board of Directors, no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit or render it liable pecuniarily for any purpose or to any amount.

Section 6.02. Checks, Etc. All checks, drafts, notes, bonds, bills of exchange and orders for the payment of money and other evidences of indebtedness shall be executed in compliance with the Corporation's fiscal policies that have been approved by the Board of Directors.

Section 6.03. Investments. The Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors.

## **ARTICLE 7**

### **Corporate Indemnification**

To the extent not inconsistent with the laws of the State of Indiana, every person (and the heirs, estate, executors, administrators and personal representative of such person) who is or was a Director or officer of the Corporation shall be indemnified by the Corporation as provided in the Act.

## **ARTICLE 8**

### **Prohibited Activities**

Notwithstanding any other provision of these By-Laws, no Director, officer, employee or agent of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization described in Section 501 (c) (3) of the Internal Revenue Code of 1986, as amended (the "Code") and the regulations promulgated thereunder (the "Regulations") or the corresponding provisions of any subsequent Federal tax laws [or by an organization contributions to which are not deductible under Section 170 (c) (2) of the Code and the Regulations or the corresponding provisions of any subsequent Federal tax laws].

## **ARTICLE 9**

### **AMENDMENTS**

The power to make, alter, amend or repeal these By-Laws is vested in the Board of Directors, which power shall be exercised by affirmative vote of a two-thirds (2/3) majority of the Directors; provided, however, that the proposed amendment shall be included in these By-Laws is included in the notice of any meeting of the Board of Directors, it shall be in order to consider and adopt at that meeting any amendment to these By-Laws dealing with the subject matter with which the proposed amendment is concerned.

**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**H**

**DISASTER PROTECTION PLAN**

The purpose is to provide guidelines for the prevention of computer disasters, protection of electronically stored data and means of disaster recovery.

Definition: A computer disaster is any catastrophic event that renders a computer (network server or PCs) unable to start due to a man-made, mechanical or natural disaster.

Components of the Disaster Protection Plan:

Uninterruptible Power Supply (UPS): An uninterruptible power supply provides electricity during power interruptions caused by problems in the public utility power grid. In general, a UPS should provide at least enough power to shut down a computer in an orderly way by saving work, and then quitting processes and closing sessions.

Redundant array of independent disks (RAID): RAID provides fault tolerance by implementing data redundancy. With data redundancy, a computer writes data to multiple disks, so that if one disk fails, the information is still available. There are two choices of RAID implementation – Software implementation of RAID or Hardware Implementation of RAID.

RAID5 volume: Achieves fault tolerance by adding a parity information stripe to each disk partition in the volume. If a single disk fails, Windows can use the data and parity information on the remaining disks to reconstruct the data that was on the failed disk.

Mirrored Volumes: A mirrored volume uses the Windows fault tolerance driver to simultaneously write the same data to the column of each member on each of two physical disks.

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Data Back-up: The goal of a backup job is the efficient recovery of data, should a failure occur, allowing for incremental of full file and system recover.

Archive: Archive means to copy disk file systems and to place that copy, usually done on tape, into long-term storage, thus freeing up hard disk space on the server(s).

Firewall: Firewall protection to prevent outside intruders from accessing the network at either the PC, server or internet provider level. Also protects against computer viruses and worms.

Anti-Virus and E-mail scanning Software: Software to protect the network servers, networked and non-networked computers against malicious software attacks and also performs cleanup of infected files.

Spyware Detection Software: Software that detects and removes unwanted malware that is meant to track and report computer user information, browsing habits and passwords.

Disaster Recovery Plan: The goal of a Disaster Recovery Plan is to outline the detailed steps necessary to recover and restore computer systems, data and infrastructure quickly, accurately and completely.

#### IT Disaster Protection Plan Procedures:

Data Back-up: Daily back-up of file, application and mail servers by designated IT staff. IT staff is responsible for seeing that daily backup is completed by changing the tape each day before leaving. The backup is automated, taking place Monday through Friday at a scheduled time.

Recommended Back-up Routine:

Daily Back-ups: Monday: Friday (keeping the previous two days tapes off-site)

Monthly Back-ups: End of month – recycle the following month's tape

Quarterly Back-ups: End of Quarter – recycle the following quarter's tape

FY–Yearly Back-up: End of Fiscal Year – recycle the following fiscal year's end tape.

Tape Storage: Tapes will be kept either off-site or in a fire safe box.

Tape Maintenance: Tapes should be replaced annually.

Back-ups of individual staff data: Storing company data on local PC's hard drives is discouraged. Each staff member should have a personal folder on the server, accessible only by the user for use of company correspondence and data. Staff members without access to the company network server or staff members who choose to utilize their own PC/LT for file storage are responsible for backing up their own files. To back up these files, floppy disks, CD-ROMs and Zip disks may be used.

Routine testing of back-up tapes: Monitor the company's back-up software and verify periodically that all critical data is properly backed up and has full read-back verification by attempting to restore a few test files.

software to be re-installed, prioritizing which applications must get recovered within hours, days, weeks or months. Typically, mission critical applications include the access to email, Care Management and Financial applications.

**Vendor Contact List maintenance:** Identify and maintain an up-to-date list of vendors that provide essential business services and need to be informed if a disaster occurs (see the attached Vendor Listing template). This vendor will also be capable of reading/restoring data from the backup tape(s) and provide temporary, co-located server access to the restored data.

**Staff Contact List maintenance:** Identify and maintain an up-to-date list of staff members to be notified if a disaster occurs (see the attached Phone Listing template).



**BUSINESS PROPOSAL**

**RFP 23-73695**

**APPENDIX ATTACHMENT**

**I**

**HIPAA PRIVACY POLICY & PROCEDURE  
MANUAL**

# HIPAA PRIVACY POLICY & PROCEDURE MANUAL



**ThriveAlliance**

Enhancing lives. Building communities.

## **Aging & Community Services DBA Thrive Alliance**

<b>Company Name:</b> Will be referred to as Thrive Alliance throughout each policy.	Aging & Community Services DBA Thrive Alliance
<b>Policy Name:</b>	Privacy Policy
<b>Policy Version:</b>	Version 1.3
<b>Effective Date:</b>	<b>10/19/2020</b>
<b>Review Date:</b>	Yearly
<b>Privacy Officer:</b> Will be referred to as Privacy Officer throughout each policy.	Marianne Stemm
<b>Security Officer:</b> Will be referred to as Security Officer throughout each policy.	Marianne Stemm
<b>Compliance Officer:</b> Will be referred as Compliance Officer throughout each policy.	Marianne Stemm
<b>Responsible for Review:</b>	Marianne Stemm

## **HIPAA Confidentiality Agreement**

As an employee of Thrive Alliance, I understand that Thrive Alliance, a covered entity under the HIPAA regulations, has a legal responsibility to protect the privacy and security of patient Protected Health Information (PHI) and Electronic Protected Health Information (ePHI).

During the course of my employment with Thrive Alliance, I may see, hear, or touch Protected Health Information (PHI), Electronic Protected Health Information (ePHI), and other information that Thrive Alliance must maintain as confidential.

By reading and understanding this Confidentiality Agreement, I acknowledge and understand that:

- I will not use or disclose PHI or ePHI, except when necessary to perform my job.
- With respect to other types of confidential information, I will only access, use, or disclose such information if it is required for the performance of my job.
- I will keep all security codes and passwords used to access the facility, equipment or computer systems, confidential at all times.
- When my employment with Thrive Alliance is terminated or completed, I will immediately return all property to Thrive Alliance. This property includes, but is not limited to, keys, access cards, Thrive Alliance documents however stored or maintained, and ID badges.
- Even after my employment is concluded, I agree to meet the use, disclosure, and confidentiality obligations under this Confidentiality Agreement.

By reading and understanding this Confidentiality Agreement, I am confirming that I am bound by its terms, and that I will perform my duties in accordance with those terms. I understand that if I violate or fail to follow the terms of this Confidentiality Agreement, I am subject to disciplinary action, including (but not limited to) termination of my employment.

## **Attestation**

I hereby attest and acknowledge that I have read and understood the contents of this HIPAA Security Policy and Procedure Manual. Through my attestation, I hereby confirm that I am bound by Thrive Alliance's security policies and procedures, and will perform my job duties accordingly. I understand that if I violate any Thrive Alliance security policy or procedure, I am subject to disciplinary action, up to and including termination of my employment.

I hereby acknowledge and agree that this attestation is the equivalent of a physical or e-signature.

# Privacy Manual Synopsis

This section is for all employees to review and attest. Below is a summary of each policy, including the relevant HIPAA regulations. To view the full policy of a section, please click on the title of that section in the synopsis.

Definitions for the terms used in this manual are included in the Glossary at the end of the manual.

## [Privacy 1.0 HIPAA Privacy Program](#)

Thrive Alliance's Privacy Officer oversees Thrive Alliance's compliance with the HIPAA Privacy Rule. The Privacy Officer oversees Thrive Alliance's efforts to secure and maintain the confidentiality of protected health information (PHI), maintain sensitive Thrive Alliance information, and prevent and detect inappropriate and illegal uses and disclosures of PHI. Employees must be familiar with the Privacy Officer's job functions, and must contact the Privacy Officer when this Policy requires that they do so.

[45 CFR § 164.530](#) *HIPAA Privacy Program*

## [Privacy 2.0 Accounting of Disclosures](#)

Individuals have the right to receive an accounting of disclosures of their protected health information ("PHI") that have been made by Thrive Alliance to another entity, including disclosures to or by business associates. Individuals can exercise this right by making a written request to Thrive Alliance for an accounting. Thrive Alliance must properly respond to the request, and send the accounting when appropriate.

[45 CFR § 164.528\(a\)](#) *Accounting for Disclosures*

## [Privacy 3.0 Right to Amend](#)

While the original PHI contained in a medical record cannot be altered, clients have the right to amend certain protected health information in their medical records. Amendment consists of adding PHI to an existing record, or supplementing a record by, for example, submitting a second opinion. Thrive Alliance and its workforce shall promptly respond to requests to amend PHI, and promptly inform individuals as to whether their request is granted or denied.

[45 CFR § 164.526](#) *Amendment of Protected Health Information*

## [Privacy 4.0 Business Associates](#)

Thrive Alliance relies on business associates, which are vendors that handle Thrive Alliance functions that require access to PHI. This policy covers how Thrive Alliance's workforce determines who is a business associate. The policy then covers the details and

requirements of the business associate contract Thrive Alliance and a business associate must enter into.

[§ 164.502 Disclosures to Business Associates](#)

[§ 164.504 Uses and Disclosures: Thrive Alliance Requirements](#)

### [Privacy 5.0 Charging for Copies of PHI](#)

Thrive Alliance can charge individuals requesting copies of their PHI a cost-based, reasonable fee. Employees must understand how to respond to requests for copies of PHI, so clients are charged the proper amount, and are given the information they request in a timely fashion.

[45 CFR § 164.524 Access of Individuals to Protected Health Information](#)

### [Privacy 6.0 Communication of PHI](#)

Thrive Alliance must safeguard and protect the privacy of PHI while using various means of communication (i.e., fax, phone, email, mail, mobile device) involving that PHI. Workforce members must understand what security measures are required for each of these types of communication.

[45 CFR 164.306, 45 CFR 164.312\(a\)\(2\)\(iv\), 45 CFR 164.312\(e\)\(2\)\(ii\), 45 CFR 164.501, 45 CFR 164.502, 45 CFR 164.508, 45 CFR 164.514 , 45 CFR 164.520, 45 CFR 164.522, 45 CFR 164.528, 45 CFR 164.530](#)

Security Standards: General Rules, Encryption and Decryption, Encryption, Definitions, Uses and Disclosures of PHI: General Rules, Uses and Disclosures for Which an Authorization is Required, Other Requirements Relating to Uses and Disclosures of PHI, Notice of Privacy Practices for PHI, Rights to Request Privacy Protection for PHI, Accounting of Disclosures of PHI, Administrative Requirements.

### [Privacy 7.0 Fundraising and PHI](#)

Thrive Alliance may use and disclose individual PHI for certain fundraising purposes. In addition, Thrive Alliance must permit individuals the right to opt out of receiving fundraising communications, and to withdraw authorizations permitting such activities. The Notice of Privacy Practice shall contain provisions regarding the right to opt out and to revoke authorization.

[45 CFR §164.514 Uses and disclosures for fundraising & Implementation specifications: Fundraising requirements](#)

[45 CFR §164.501 Definitions](#)

### [Privacy 8.0 Right to Request Privacy Protections for PHI](#)

Thrive Alliance will honor client requests to restrict uses and disclosures of PHI that are made to carry out treatment, payment, or health care operations, and that are made to

family, friends, or others for involvement in care and notification purposes. Thrive Alliance will also honor requests made by individuals to receive communications of PHI by alternative means or at an alternate location. Workforce members shall be trained as to how to respond to all such requests.

[§164.502\(c\)](#) *Uses and Disclosures of PHI Subject to an Agreed Upon Restriction*

[§164.502\(h\)](#) *Confidential Communications*

[§164.522](#) *Rights to Request Privacy Protection for PHI*

## [Privacy 9.0 Incident Response and Reporting](#)

Thrive Alliance must know how to identify and respond to suspected and known security incidents. Thrive Alliance must also mitigate the harmful effects of known or suspected security incidents to the extent possible. Thrive Alliance must document security incidents, along with their outcomes.

[§164.308\(a\)\(6\)\(i\)](#) *Security incident procedures*

[§164.308\(a\)\(6\)\(ii\)](#) *Response and reporting*

## [Privacy 10.0 Identity Verification](#)

Before Thrive Alliance discloses PHI to an individual or another Thrive Alliance requesting it, Thrive Alliance must verify the identity of the individual or other Thrive Alliance.

[§164.514\(h\)\(1\)](#) *Identity Verification Requirements*

## [Privacy 11.0 Judicial and Administrative Proceedings](#)

Thrive Alliance must disclose a client's PHI when that PHI is sought in a judicial or administrative proceeding. Such proceedings include court proceedings, and proceedings before government agencies, such as the Department of Health and Human Services ("HHS") and the Centers for Medicare and Medicaid Services ("CMS"). Employees will be trained as to how to respond to requests for PHI sought in these proceedings.

[164.512\(e\)](#) *Use and Disclosure of PHI for Judicial and Administrative Proceedings*

## [Privacy 12.0 Uses and Disclosures for Marketing](#)

Thrive Alliance may use or disclose PHI for certain marketing purposes. Thrive Alliance may not use or disclose PHI for marketing activities that are purely commercial. Employees will be trained as to when PHI can be disclosed for marketing activities.

[§164.508 \(a\)\(3\)](#) *Uses and Disclosures for Which an Authorization is Required: Marketing*

## [Privacy 13.0 Minimum Necessary](#)

Under the minimum necessary standard, Thrive Alliance may only use, request, or disclose that PHI that is necessary to fulfill a request, or perform a job function. Employees will be



trained on this standard so that PHI is used, requested, or disclosed only to the extent that is legally required.

[§164.502\(b\)\(1\)](#) *Minimum Necessary Standard*

[§164.514\(d\)\(3\)](#) *Minimum Necessary Disclosures of Protected Health Information*

[§164.524\(a\)](#) *Access to Protected Health Information*

## [Privacy 14.0 Minors' Rights](#)

This policy covers when minors must access their PHI through a personal representative, and when minors may access their PHI directly. Thrive Alliance employees must be familiar with the circumstances under which minors can access their PHI without parental or personal representative approval or knowledge.

[§164.502\(g\)](#) *Personal Representatives*

## [Privacy 15.0 Client Right to Access and Inspect Medical Records](#)

Thrive Alliance must afford clients the opportunity to access and inspect their medical records. This policy covers how employees must respond to request access and inspection of medical records.

[§164.524\(a\)](#) *Patient Right to Access, Inspect, and Copy Medical Records*

## [Privacy 16.0 Psychotherapy Notes](#)

Thrive Alliance may generally not disclose psychotherapy notes to requesting parties. Certain exceptions allow Thrive Alliance to release this information. This policy serves to train Thrive Alliance employees as to what constitutes psychotherapy notes, and when such notes may be used or disclosed.

[45 CFR § 164.508](#) *Uses and Disclosures for Which an Authorization is Required*

## [Privacy 17.0 Uses and Disclosures of PHI: General Rules](#)

In general, covered entities and business associates may not use or disclose protected health information, except when the Privacy Rule specifically permits or requires such use or disclosure.

[§164.502](#) *Uses and Disclosures of PHI: General Rules*

## [Privacy 18.0 Uses and Disclosures for Which an Authorization is Required](#)

Under certain circumstances, written client authorization is necessary prior to Thrive Alliance's use or disclosure of that client's individual's PHI. Written client authorization must be validly obtained. This policy describes when written authorization is required, and what constitutes a valid authorization.

[§164.508](#) *Uses and Disclosures for Which an Authorization is Required*

### [Privacy 19.0 Uses and Disclosures, No Authorization Required](#)

Under certain circumstances, Thrive Alliance may use and disclose PHI when neither authorization nor an opportunity for a client to agree or object is required. This policy informs employees of what those circumstances are, and what steps employees must take to fulfill requests for PHI.

[§164.501](#) *Uses and Disclosures for Health Care Operations*

[§164.512](#) *Consent or Authorization Not Required*

[§164.506](#) *Uses and Disclosures to Carry Out Treatment, Payment, or Health Care Operations*

### [Privacy 20.0 Uses and Disclosures Requiring Patient Opportunity to Agree or Object](#)

Under some circumstances, Thrive Alliance must provide a client the opportunity to agree or object to disclosure of PHI. This policy covers how Thrive Alliance responds to such requests made when these circumstances apply.

[§164.510](#) *Uses and Disclosures Requiring an Opportunity for the Individual to Agree or to Object*

### [Privacy 21.0 Uses and Disclosures of Workers Compensation Information](#)

Thrive Alliance may release certain health information to state workers compensation or workers compensation insurance programs without client authorization or release. This policy describes the circumstances under which such disclosure is required, and how to make the disclosure.

[§164.512](#) *Consent or Authorization Not Required*

### [Privacy 22.0 Breach Notification](#)

Thrive Alliance must report, and make efforts to remediate, breaches of unsecured PHI. This policy outlines Thrive Alliance's and workforce members' obligations to identify breaches, report breaches, and send notifications regarding breaches.

[§ 164.404](#) *Notification to Individuals*

[§ 164.406](#) *Notification to the Media*

[§ 164.408](#) *Notification to the Secretary*

[§ 164.410](#) *Notification by a Business Associate*

[§ 164.412](#) *Law Enforcement Delay*

[§ 164.414](#) *Administrative Requirements and Burden of Proof*

## Privacy 23.0 Notice of Privacy Practices

Thrive Alliance must provide clients with its Notice of Privacy Practices. This notice describes how client PHI is to be used and disclosed under the Notice of Privacy Practice.

[§164.520\(b\)](#) *Content of Notice of Privacy Practices*

[§164.520\(c\)\(2\)](#) *Provision of Notice of Privacy Practices*

## Privacy 24.0 Social Media

Employees using social media must take precautions to ensure PHI is not accidentally or intentionally disclosed during such use. This policy describes what precautions must be taken.

## Privacy 25.0 Complaints About Thrive Alliance

Thrive Alliance must have a complaint process, under which individuals may make complaints about Thrive Alliance's compliance with the HIPAA Privacy Rule, the HIPAA Breach Notification Rule, and Thrive Alliance's policies and procedures related to these rules.

[45 CFR § 164.530\(d\)](#) *Complaints*

## Privacy 26.0 Sanctions

Workforce members who violate Thrive Alliance's privacy policy and procedures are subject to sanctions. Sanctions are disciplinary measures intended to deter future violations. Thrive Alliance, in deciding upon the appropriate sanction, may review the severity of the violation, the impact of the violation, and the workforce member's work history. Sanctions imposed should be consistent, and proportional with the severity of the offense.

[45 CFR § 164.530\(e\)](#) *Sanctions*

[45 CFR § 164.530\(f\)](#) *Mitigation*

[45 CFR § 164.530\(g\)](#) *Refraining from intimidating or retaliatory acts*

[45 CFR § 164.530\(h\)](#) *Waiver of Rights*

## Privacy 27.0 Limited Data Set and Data Usage Agreements

Thrive Alliance may share a limited data set, which is a set of PHI with certain identifiers removed, to a requesting party who seeks the PHI disclosure for purposes of research, public health, or healthcare operations. Such disclosure may only be made if Thrive Alliance obtains a signed, written Data Use Agreement (DUA) from the person or entity to whom the limited data set is to be disclosed.

[45 CFR § 164.514\(e\)](#) *Limited Data Set and Data Use Agreement*