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May 3, 2019

Board of Directors
Aids Task Force of LaPorte and Porter Counties
5490 Broadway
Gary, IN 46410

We have reviewed the audit report of Aids Task Force of LaPorte and Porter Counties which was opined upon by Swartz, Retson & Co., PC, Independent Public Accountants, for the period January 1, 2017 to December 31, 2017. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Aids Task Force of LaPorte and Porter Counties as of December 31, 2017 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Swartz, Retson & Co., PC prepared the audit in accordance with guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.


Paul D. Joyce, CPA
State Examiner

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

**AIDS TASK FORCE OF LAPORTE
AND PORTER COUNTIES**

DECEMBER 31, 2017 AND 2016

SWARTZ, RETSON & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
235 E. 86TH AVENUE
MERRILLVILLE, INDIANA 46410

AIDS TASK FORCE OF LA PORTE AND PORTER COUNTIES

TABLE OF CONTENTS

| | |
|---|------|
| INDEPENDENT AUDITORS' REPORT | 3 |
| STATEMENTS OF FINANCIAL POSITION | 4 |
| STATEMENTS OF ACTIVITIES | 5 |
| STATEMENTS OF FUNCTIONAL EXPENSES | 6-7 |
| STATEMENTS OF CASH FLOWS | 8 |
| NOTES TO FINANCIAL STATEMENTS | 9-12 |
| SUPPLEMENTARY INFORMATION | |
| SCHEDULE OF GOVERNMENTAL FUNDING..... | 14 |
| EXIT CONFERENCE..... | 15 |



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
AIDS Task Force of LaPorte and Porter Counties, Inc.
5490 Broadway
Merrillville, IN 46410

We have audited the accompanying financial statements of AIDS Task Force of LaPorte and Porter Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 AIDS Task Force of LaPorte and Porter Counties, Inc. as of December 31, 2017 and 2016 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.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of governmental funding 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 related 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.

Merrillville, IN
February 20, 2019

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2017 AND 2016**

ASSETS

| | <u>2017</u> | <u>2016</u> |
|------------------------------------|-------------------------|-------------------------|
| ASSETS | | |
| Cash | \$ 80,273 | \$ 63,643 |
| Grants Receivable | 243,033 | 133,820 |
| Prepaid Expenses | 7,173 | 7,357 |
| Security Deposits | 1,250 | 00 |
| Land, Building and Equipment - Net | <u>14,479</u> | <u>2,510</u> |
| | | |
| TOTAL ASSETS | <u>\$346,208</u> | <u>\$207,330</u> |

LIABILITIES AND NET ASSETS

| | | |
|---|-------------------------|-------------------------|
| LIABILITIES | | |
| Accounts Payable | \$ 28,635 | \$ 18,471 |
| Accrued Taxes and Expenses | 32,076 | 30,078 |
| Accrued Salaries and Wages | <u>27,675</u> | <u>19,105</u> |
| Total Liabilities | 88,386 | 67,654 |
| | | |
| NET ASSETS | | |
| Unrestricted | <u>257,822</u> | <u>139,676</u> |
| | | |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$346,208</u> | <u>\$207,330</u> |

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

| | 2017 | 2016 |
|---|---------------------|---------------------|
| | <u>Unrestricted</u> | <u>Unrestricted</u> |
| REVENUES, GAINS AND OTHER SUPPORT | | |
| HIV/ AIDS Care Coordination | \$ 377,004 | \$321,085 |
| Comprehensive HIV Prevention | 130,000 | 129,869 |
| Substance Abuse Prevention Treatment | 89,632 | 86,471 |
| Permanent Supportive Housing | 100,869 | 111,919 |
| Housing Opportunities for Persons with AIDS (HOPWA) | 191,656 | 194,753 |
| HIV Care Formula – Ryan White Part B | 177,000 | 00 |
| DEFA | 7,000 | 5,000 |
| Contributions | 4,913 | 6,267 |
| CAG | 4,146 | 2,361 |
| Permanent Supportive Housing – Administration | 3,072 | 3,472 |
| Miscellaneous Income | <u>3,433</u> | <u>75</u> |
| Total Revenues, Gains and Other Support | <u>1,088,725</u> | <u>861,272</u> |
| EXPENSES AND LOSSES | | |
| Program Services | 887,119 | 777,718 |
| Management and General | <u>83,460</u> | <u>70,806</u> |
| Total Expenses and Losses | <u>970,579</u> | <u>848,524</u> |
| CHANGE IN NET ASSETS | 118,146 | 12,748 |
| NET ASSETS – Beginning of Year | <u>139,676</u> | <u>126,928</u> |
| NET ASSETS – End of Year | <u>\$ 257,822</u> | <u>\$139,676</u> |

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017**

| | <u>Program</u> <u>Services</u> | <u>Management</u> <u>& General</u> | <u>Total</u> |
|---|-----------------------------------|---|------------------|
| SALARIES AND RELATED EXPENSES | | | |
| Salaries | \$458,912 | \$ 50,990 | \$509,902 |
| Payroll Taxes | 35,283 | 3,920 | 39,203 |
| Insurance - Health | <u>16,279</u> | <u>1,809</u> | <u>18,088</u> |
| Total Salaries and Related Expenses | 510,474 | 56,719 | 567,193 |
| EXPENSES | | | |
| Advertising and Promotion | 694 | 00 | 694 |
| Bank Fees | 122 | 13 | 135 |
| Building Security | 543 | 60 | 603 |
| Contractual | 20,408 | 2,268 | 22,676 |
| DEFA Expenses | 8,499 | 00 | 8,499 |
| Depreciation Expense | 1,728 | 192 | 1,920 |
| Drug Testing | 232 | 26 | 258 |
| Housing Opportunities for Persons with AIDS (HOPWA) | 137,545 | 00 | 137,545 |
| Housing Expense | 78,735 | 8,748 | 87,483 |
| Insurance Expense | 6,051 | 672 | 6,723 |
| Internet Expense | 2,695 | 299 | 2,994 |
| Office Supplies | 40,033 | 4,448 | 44,481 |
| Postage | 7,063 | 785 | 7,848 |
| Processing Fees | 00 | 1,198 | 1,198 |
| Rent Expense | 32,185 | 3,576 | 35,761 |
| Repairs and Maintenance | 455 | 50 | 505 |
| Seminar Expense | 1,581 | 176 | 1,757 |
| Subscriptions | 257 | 28 | 285 |
| Supplies | 113 | 12 | 125 |
| Telephone | 13,105 | 1,456 | 14,561 |
| Travel | 19,718 | 2,191 | 21,909 |
| Utilities | <u>4,883</u> | <u>543</u> | <u>5,426</u> |
| TOTAL FUNCTIONAL EXPENSES | <u>\$887,119</u> | <u>\$ 83,460</u> | <u>\$970,579</u> |

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2016

| | <u>Program</u> <u>Services</u> | <u>Management</u> <u>& General</u> | <u>Total</u> |
|---|-----------------------------------|---|-------------------------|
| SALARIES AND RELATED EXPENSES | | | |
| Salaries | \$392,060 | \$ 43,562 | \$435,622 |
| Payroll Taxes | 31,531 | 3,503 | 35,034 |
| Insurance - Health | <u>11,614</u> | <u>1,290</u> | <u>12,904</u> |
| Total Salaries and Related Expenses | 435,205 | 48,355 | 483,560 |
| EXPENSES | | | |
| Advertising and Promotion | 1,304 | 00 | 1,304 |
| Bank Fees | 242 | 27 | 269 |
| Building Security | 788 | 88 | 876 |
| Contractual | 5,601 | 622 | 6,223 |
| DEFA Expenses | 3,001 | 00 | 3,001 |
| Depreciation Expense | 429 | 48 | 477 |
| Housing Opportunities for Persons with AIDS (HOPWA) | 148,473 | 00 | 148,473 |
| Housing Expense | 87,154 | 9,684 | 96,838 |
| Insurance Expense | 3,229 | 359 | 3,588 |
| Interest Expense | 262 | 29 | 291 |
| Internet Expense | 1,931 | 215 | 2,146 |
| Miscellaneous Expense | 222 | 222 | 444 |
| Office Supplies | 20,901 | 2,322 | 23,223 |
| Postage | 5,765 | 640 | 6,405 |
| Processing Fees | 00 | 1,173 | 1,173 |
| Rent Expense | 28,276 | 3,142 | 31,418 |
| Repairs and Maintenance | 461 | 51 | 512 |
| Seminar Expense | 400 | 44 | 444 |
| Subscriptions | 173 | 19 | 192 |
| Supplies | 6,093 | 677 | 6,770 |
| Telephone | 9,824 | 1,091 | 10,915 |
| Travel | 15,134 | 1,681 | 16,815 |
| Utilities | <u>2,850</u> | <u>317</u> | <u>3,167</u> |
| TOTAL FUNCTIONAL EXPENSES | <u>\$777,718</u> | <u>\$ 70,806</u> | <u>\$848,524</u> |

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

| | <u>2017</u> | <u>2016</u> |
|---|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | \$118,146 | \$ 12,748 |
| Adjustments to Reconcile Net Assets to Net Cash Provided by Operating Activities | | |
| Depreciation | 1,920 | 477 |
| (Increase) Decrease in: | | |
| Grants Receivable | (109,213) | (22,433) |
| Prepaid Expenses | 184 | (621) |
| Security Deposits | (1,250) | 00 |
| Increase (Decrease) in: | | |
| Accounts Payable | 10,164 | (7,952) |
| Accrued Taxes and Expenses | 1,998 | 199 |
| Accrued Salaries and Wages | <u>8,570</u> | <u>6,957</u> |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <u>30,519</u> | <u>(10,625)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of Equipment | <u>(13,889)</u> | <u>(2,028)</u> |
| NET INCREASE (DECREASE) IN CASH | 16,630 | (12,653) |
| CASH - Beginning of Year | <u>63,643</u> | <u>76,296</u> |
| CASH - End of Year | <u>\$ 80,273</u> | <u>\$ 63,643</u> |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOWS INFORMATION | | |
| CASH PAID DURING THE YEAR FOR: | | |
| Interest | <u>\$ 00</u> | <u>\$ 291</u> |

The accompanying notes are an integral part of the financial statements.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2017 AND 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The AIDS Task Force of LaPorte and Porter Counties, Inc. is a non-profit organization which provides counseling and support services to people with the HIV virus and their families. The Organization also provides educational and preventative programs to the community through its offices and speaker's bureau. The Organization's primary source of revenue is governmental grants.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, which is used for both income tax and financial reporting purposes.

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Contributions whose restrictions are met in the same period as the recognition of the contribution are considered unrestricted for reporting purposes.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Use of Estimates in Preparation of Financial Statements

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

Property and Equipment

Property and equipment are carried at cost. Depreciation expense is computed using straight-line methods over the estimated useful life of the assets. The fair market values of donated assets are also capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any gain or loss resulting from the transactions is recognized as income for the period. The cost of repairs and maintenance is charged to income as incurred; significant renewals and betterments are capitalized. The depreciation expense was \$1,920 and \$477 for the years ended December 31, 2017 and 2016, respectively.

Cash

Cash, as presented on the accompanying statement of financial position and statement of cash flows, includes cash on hand and deposits in interest bearing and non-interest bearing accounts in financial institutions.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2017 AND 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

Income Taxes

The Organization qualified under the provisions of the Internal Revenue Code 501(c)(3) as a not-for-profit organization and, therefore is exempt from federal and state income taxes. The Organization is not classified as a private foundation.

Uncertain Tax Positions

The Organization adheres to the provisions of standards relating to uncertain tax positions. When applicable, changes in benefits arising from current and prior tax positions taken by the Organization are recognized in the period in which the change occurs. Changes resulting from settlements with taxing authorities are recognized in the period that settlement occurs. Reductions in unrecognized tax benefits as a result of a lapse of the applicable statute of limitations are recognized in the period the statute lapses. Projected penalties and interest recognized on tax positions where it is reasonably possible that the Organization's tax position will not prevail in a review by taxing authorities is recognized as part of current period income tax expense. Management believes that the current and three prior tax periods remain subject to examination by taxing jurisdictions.

Advertising

Advertising costs are included in operating expenses and are expensed as incurred. Advertising expense was \$694 and \$1,304 for the years ended December 31, 2017 and 2016, respectively.

Financial Instruments and Credit Risk

The Organization is a not-for-profit corporation operating primarily in Northwest Indiana. As such, the Organization's grants receivable are from grantors within the same geographic region. The terms of the grants give rise to unsecured accounts receivable, as is common industry practice. Unsecured grants receivable total \$243,033 and \$133,820 for the years ended December 31, 2017 and 2016, respectively.

Grants Receivable

The Organization records bad debts on the direct write-off method when, in management's opinion, an account becomes uncollectible. The direct write-off method is a departure from generally accepted accounting principles. Bad debt expenses calculated using the direct write-off method do not differ materially from those calculated using generally accepted methods. The bad debt expense for the years ended December 31, 2017 and 2016 was \$0 and \$0, respectively.

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 2 - PROPERTY AND EQUIPMENT

Land, building and equipment on the accompanying statement of financial position includes the following:

| | <u>2017</u> | <u>2016</u> |
|--------------------------------|------------------|-----------------|
| Office Equipment | \$ 27,914 | \$ 16,043 |
| Office Furniture and Fixtures | <u>3,427</u> | <u>5,015</u> |
| | 31,341 | 21,058 |
| Less: Accumulated Depreciation | <u>16,862</u> | <u>18,548</u> |
| Total Property and Equipment | <u>\$ 14,479</u> | <u>\$ 2,510</u> |

NOTE 3 - LINE OF CREDIT

The Organization has a line of credit with Porter Bank and the ability to borrow \$108,000. The line of credit accrues interest at .25 below the prime rate (currently 4.50%). The line of credit is secured by all assets of the Organization. The outstanding balance on the line of credit at December 31, 2017 and 2016 was \$0 and \$0, respectively.

NOTE 4 - INTEREST EXPENSES

The Organization incurred interest expense of \$0 and \$291 for the years ended December 31, 2017 and 2016, respectively.

NOTE 5 - OPERATING LEASES

The Organization leases office space at 301 E. Eighth Street, Michigan City, Indiana. The lease continued through March 2018. This lease has continued since March 2018 on a month-to-month basis. The monthly rent was \$403. Rent expense at this location was \$4,840 and \$4,840 for the years ended December 31, 2017 and 2016, respectively. Future payments are as follows:

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|---------------|
| December 31, 2018 | \$ 1,210 |

The Organization leases office space at 5490 Broadway, Merrillville, Indiana. The lease continues through September 2019. The monthly rent was \$1,700. In July 2017, the Organization entered into a second lease for additional office space at this location. The lease continues through June 2018 and monthly rent was \$850. This lease has continued since June 2018 on a month-to-month basis. Rent expense at this location was \$25,600 and \$21,399 for the years ended December 31, 2017 and 2016, respectively.

Future payments are as follows:

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|---------------|
| December 31, 2018 | \$ 26,710 |
| December 31, 2019 | \$ 15,300 |

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

NOTE 5 - OPERATING LEASES CONTINUED

The Organization has an equipment lease for a copier with payments of \$330 per month through May 2019. Lease expense was \$3,960 and \$3,960 for the years ended December 31, 2017 and 2016, respectively.

Future minimum payments are expected as follows:

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|---------------|
| December 31, 2018 | \$ 3,960 |
| December 31, 2019 | \$ 1,650 |

NOTE 6 - CONCENTRATION OF REVENUE

For the years ending December 31, 2017 and 2016, the Organization received 35% and 37%, respectively, of its revenue from the Care Coordination Grant. No determination has been made as to the effect on the financial statements should this source cease funding AIDS Task Force of LaPorte and Porter Counties.

NOTE 7 - RETIREMENT PLAN

The Organization has a SIMPLE IRA retirement plan. All employees of the Organization are eligible to participate upon commencement of employment. Employees are allowed to make elective deferrals to the Plan. The Organization makes discretionary matching contributions of employee compensation. Retirement plan expense for the years ended December 31, 2017 and 2016 was \$0 and \$0, respectively.

NOTE 8 - SUBSEQUENT EVENTS

In April 2018, the Organization entered into a lease for office space at 5259-5261 Hohman Avenue in Hammond, Indiana. The lease is from June 2018 through May 2021. The monthly rent is \$4,667 over the term of the lease.

Future payments are as follows:

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|---------------|
| December 31, 2018 | \$ 32,667 |
| December 31, 2019 | \$ 56,000 |
| December 31, 2020 | \$ 56,000 |
| December 31, 2021 | \$ 23,333 |

Subsequent events have been evaluated through February 20, 2019, the date the financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

AIDS TASK FORCE OF LAPORTE AND PORTER COUNTIES

**SCHEDULE OF GOVERNMENTAL FUNDING
FOR THE YEAR ENDED DECEMBER 31, 2017**

| <u>Governmental Grantor/Passthrough Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Grant ID</u> | <u>Program or Award Amount</u> | <u>Revenue Recognized</u> |
|---|------------------------------------|------------------------------------|--|-------------------------------|
| U.S. Department of Health and Human Services U.S. Department of Housing and Urban Development Indiana Housing and Community Development Authority Permanent Supportive Housing Rental Assistance 01/01/17 - 12/31/17 | 14.267 14.267 | SC-016-0127 SC-016-0127 CSBG | \$243,791 | \$ 100,869 3,072 |
| U.S. Department of Health and Human Services Public Service Center, Centers for Disease Control and Prevention Indiana State Department of Health Comprehensive HIV Prevention 01/01/17 - 12/31/17 | 93.940 | 15185 | \$130,000 | 130,000 |
| U.S. Department of Health and Human Services Indiana Housing Community Development Authority Housing Opportunities for Persons with AIDS (HOPWA) 07/01/16 - 06/30/17 07/01/17 - 06/30/18 | 14.421 14.421 | CC-016-004 CC-017-004 | \$194,500 \$201,792 | 58,830 132,826 |
| U.S. Department of Health and Human Services HIV Care Formula/Ryan White Part B 04/25/17 - 12/31/18 | 93.917 | 17-1206 | \$265,000 | <u>177,000</u> |
| TOTAL FEDERAL AWARDS | | | | <u>602,597</u> |
| Indiana State Department of Health Substance Abuse Prevention Treatment 07/01/16 - 06/30/17 07/01/17 - 06/30/18 | n/a n/a | 16837 16837 | \$ 90,000 \$ 90,000 | 48,432 41,200 |
| Indiana State Department of Health HIV Care Coordination 07/01/16 - 06/30/17 07/01/17 - 06/30/18 | n/a n/a | 16684 20186 | \$350,000 \$420,000 | 199,557 <u>177,447</u> |
| TOTAL STATE AWARDS | | | | <u>466,636</u> |
| TOTAL OF GOVERNMENTAL FUNDING | | | | <u>\$1,069,233</u> |

EXIT CONFERENCE

An exit conference was held with the grantees' officials on February 20, 2019 at 9:00a.m at the administrative office in Merrillville, Indiana.

GRANTEE REPRESENTATIVES

TAMMY MORRIS

EXECUTIVE DIRECTOR

JERRI FLOYD

CHIEF FINANCIAL OFFICER

AUDIT ORGANIZATION REPRESENTATIVES

GREG WARD

PRINCIPAL