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August 27, 2020

Board of Directors
Amethyst House, Inc.
P.O. Box 11
Bloomington, IN 47402

We have reviewed the audit report of Amethyst House, Inc., which was opined upon by Katz, Sapper & Miller, LLP, Independent Public Accountants, for the period July 1, 2018 to June 30, 2019. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Amethyst House, Inc. as of June 30, 2019 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Katz, Sapper & Miller, LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

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

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner



FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

June 30, 2019 and 2018

AMETHYST HOUSE, INC.

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Independent Auditors' Report

Board of Directors
Amethyst House, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Amethyst House, Inc., a not-for-profit organization, which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and cash flows for the years then ended and the statement of functional expenses for the year ended June 30, 2019, 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.

Auditors' 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 *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts. 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 auditors' 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 auditors consider 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 Amethyst House, Inc. as of June 30, 2019 and 2018, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2019, Amethyst House, Inc. adopted Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
June 23, 2020

AMETHYST HOUSE, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2019 and 2018

ASSETS

	2019	2018
CURRENT ASSETS		
Cash	\$ 28,166	\$ 153,691
Accounts receivable, net of allowance for doubtful accounts of \$2,000 in 2019 and 2018	183,130	37,851
Grants receivable	20,591	37,060
Prepaid expenses and other	8,485	-
Total Current Assets	240,372	228,602
PROPERTY AND EQUIPMENT		
Land	15,000	15,000
Buildings and improvements	967,623	966,272
Furniture and equipment	42,957	33,375
	1,025,580	1,014,647
Less: Accumulated depreciation	426,857	400,455
Total Property and Equipment	598,723	614,192
TOTAL ASSETS	\$ 839,095	\$ 842,794

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 16,221	\$ 14,951
Accrued expenses	45,792	38,813
Current maturities of long-term debt	16,007	109,540
Line of credit borrowings	104,000	-
Total Current Liabilities	182,020	163,304
LONG-TERM DEBT , less current maturities	167,324	182,511
Total Liabilities	349,344	345,815
NET ASSETS		
Without donor restrictions	488,667	446,934
Without donor restrictions - board designated	1,084	50,045
Total Net Assets	489,751	496,979
TOTAL LIABILITIES AND NET ASSETS	\$ 839,095	\$ 842,794

See accompanying notes.

AMETHYST HOUSE, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2019 and 2018

	2019	2018
REVENUE AND SUPPORT		
Federal, state and local grants	\$ 589,799	\$ 819,762
Loan forgiveness	93,500	-
Donations	15,415	11,788
United Way	17,202	16,639
Program fees - Medicaid	246,725	34,649
Program fees - residential treatment facilities	46,186	56,680
Treatment fees	30,814	23,413
Fundraising revenues	62,993	52,809
Miscellaneous income	2,000	2,459
Total Revenue and Support	<u>1,104,634</u>	<u>1,018,199</u>
EXPENSES		
Program services	835,013	875,006
Management and general	214,963	100,759
Fundraising	61,886	41,725
Total Expenses	<u>1,111,862</u>	<u>1,017,490</u>
INCREASE (DECREASE) IN NET ASSETS	(7,228)	709
NET ASSETS		
Beginning of Year	<u>496,979</u>	<u>496,270</u>
End of Year	<u>\$ 489,751</u>	<u>\$ 496,979</u>

See accompanying notes.

AMETHYST HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2019

	Program Services					Management and General	Fundraising	Total
	Men's House	Women's House	Outpatient	Other	Total			
Salaries	\$ 151,096	\$ 130,125	\$ 186,626	\$ 2,660	\$ 470,507	\$ 100,556	\$ 31,798	\$ 602,861
Payroll taxes	12,099	10,648	14,535	215	37,497	6,416	2,417	46,330
Health insurance	14,577	10,069	12,647	187	37,480	16,054	4,954	58,488
Insurance	6,863	6,805	5,367	4,072	23,107	5,916	-	29,023
Dues and subscription	2,334	1,795	2,496	722	7,347	6,029	4,917	18,293
Telephone	2,168	2,500	1,504	1,273	7,445	1,501	501	9,447
Occupancy	-	-	17,400	-	17,400	13,050	4,350	34,800
Marketing and advertising	-	258	683	-	941	4,944	-	5,885
Conferences and training	1,023	534	412	731	2,700	4,314	-	7,014
Professional services	-	-	-	-	-	21,271	-	21,271
Repairs and maintenance	24,379	12,397	2,262	2,897	41,935	1,112	-	43,047
Program costs and supplies	30,310	24,514	7,166	99	62,089	11,112	3	73,204
Office supplies and postage	3,197	4,309	2,814	36	10,356	6,658	2,219	19,233
Depreciation	5,260	3,237	8,265	289	17,051	9,351	-	26,402
Interest	2,114	5,543	3,322	869	11,848	840	-	12,688
Subcontract	-	-	-	55,200	55,200	1,375	-	56,575
Fundraising	-	-	-	-	-	-	9,819	9,819
Equipment rental	1,218	-	804	-	2,022	1,683	-	3,705
Utilities	11,533	10,273	2,599	5,683	30,088	2,722	908	33,718
Miscellaneous	-	-	-	-	-	59	-	59
TOTAL EXPENSES	\$ 268,171	\$ 223,007	\$ 268,902	\$ 74,933	\$ 835,013	\$ 214,963	\$ 61,886	\$ 1,111,862

See accompanying notes.

AMETHYST HOUSE, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2019 and 2018

	2019	2018
OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (7,228)	\$ 709
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation	26,402	25,133
Loan forgiveness	(93,500)	-
Increase in certain current assets:		
Accounts and grants receivable	(128,810)	(19,794)
Prepaid expenses and other	(8,485)	-
Increase in certain current liabilities:		
Accounts payable	1,270	4,187
Accrued expenses	6,979	5,956
Net Cash Provided (Used) by Operating Activities	<u>(203,372)</u>	<u>16,191</u>
INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(10,933)</u>	<u>(5,459)</u>
Net Cash Used by Investing Activities	<u>(10,933)</u>	<u>(5,459)</u>
FINANCING ACTIVITIES		
Principal payments on long-term debt	(15,220)	(14,341)
Proceeds from line of credit borrowings	129,000	-
Payments on line of credit	<u>(25,000)</u>	<u>-</u>
Net Cash Provided (Used) by Financing Activities	<u>88,780</u>	<u>(14,341)</u>
NET DECREASE IN CASH	(125,525)	(3,609)
CASH		
Beginning of Year	<u>153,691</u>	<u>157,300</u>
End of Year	<u>\$ 28,166</u>	<u>\$ 153,691</u>
SUPPLEMENTAL DISCLOSURES		
Cash paid for interest	\$ 4,162	\$ 9,856

See accompanying notes.

AMETHYST HOUSE, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General: Amethyst House, Inc. (the Organization) is an Indiana not-for-profit organization that provides outpatient treatment services for chronically addicted persons in Monroe County, Indiana and in Vanderburgh County, Indiana, as well as residential treatment facility programs in Monroe County, Indiana. The Organization is supported by the Division of Mental Health and Addiction, client fees, other grants, and donations.

Government funding provided to the Organization primarily comes from the State of Indiana Family and Social Services Administration Division of Mental Health, some of which is federal funding from the U.S. Department of Health and Human Services which passed through the State agency. A portion of the funding also comes from the U.S. Department of Housing and Urban Development, as well as other governmental sources.

New Accounting Pronouncement: During fiscal year 2019, the Organization adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The ASU enhances the understandability of net asset classification, requires information about liquidity and availability of resources, and increases the consistency in the type of information provided about expenses and investment return. ASU No. 2016-14 has been applied retrospectively to all years presented, except for the analysis of expenses by both natural classification and functional classification, which was omitted for 2018, as permitted by the ASU in the year of adoption.

Basis of Presentation: The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, which require the Organization to report information regarding its financial position and activities depending on the absence or presence of donor-imposed restrictions. As of June 30, 2019 and 2018, none of the Organization's net assets were subject to donor-imposed restrictions and could be used at the discretion of management and the Board of Directors, and therefore were all classified as net assets without donor restrictions.

Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue and expenses. Actual results could differ from those estimates.

Cash: The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. The Organization has not experienced any losses from its bank accounts.

Accounts Receivable and Credit Policies: Accounts receivable represent uncollateralized obligations due to the Organization from clients for treatment services and residency in the halfway and three-quarter way houses. The balances are due and payable within 30 days of the billing date. Accounts receivable are stated at the amount billed to the client, less an allowance for uncollectible accounts.

The Organization does not charge late fees or interest due to the nature of its clientele and treatment services. However, those with overdue balances receive warnings, and when balances reach \$200 for outpatient session fees and \$800 for residency fees, services are subject to stoppage. A client with a balance due must pay the balance or make arrangements acceptable to management prior to treatment resuming.

The Organization establishes an allowance for uncollectible accounts receivable based on historical collection experience, economic conditions and management's evaluation of collectability of outstanding balances. Management periodically reviews the status of delinquent accounts and writes off uncollectible accounts after reasonable collection efforts have been exhausted.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants Receivable: The Organization receives its grant support through periodic claims filed with the respective funding sources, not to exceed a limit specified in the funding agreement. Grants receivable are expected to be collected within one year and are recorded at net realizable value. Conditional grants are recognized when the conditions on which they depend are substantially met.

Property and Equipment: Property and equipment are stated at cost for purchased assets, or at fair value at the date of donation for donated assets, less accumulated depreciation. Depreciation of property and equipment is provided on a straight-line basis over the estimated useful lives of the assets, which range up to 40 years for buildings and improvements and from 3 to 10 years for furniture and equipment. The Organization's policy is to capitalize and depreciate asset acquisitions of \$500 and greater.

The Organization's property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability is measured by comparison of the carrying amount to future net undiscounted cash flows expected to be generated by the related asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount exceeds the fair market value of the assets. No adjustments to the carrying amount of property and equipment were required in fiscal years 2019 and 2018.

Federal, State, and Local Grants: Support funded by grants is recognized as the Organization performs the contracted services under grant agreements. Grant revenue is recognized as earned as the services are performed or eligible expenses are incurred. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

Functional Allocation of Expenses: The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Directly identifiable expenses are charged to the specific program or supporting service benefited. Expenses related to more than one function are allocated among program and support services based on time spent by Organization staff (including, personnel expenses, telephone, occupancy expenses, office expenses, and utilities expense). Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Advertising: The Organization expenses all advertising costs as they are incurred.

Income Taxes: The Organization is exempt from taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision or liability for income taxes has been included in the financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income tax for the years ended June 30, 2019 and 2018.

The Organization files U.S. federal and state of Indiana information tax returns. The Organization is no longer subject to U.S. federal and state income tax examinations by tax authorities for fiscal years before 2016. Management believes that the Organization's income tax filing positions will be sustained on audit and does not anticipate any adjustments that will result in a material change.

Reclassifications: Certain amounts in the 2018 financial statements have been reclassified to conform to the presentation of the 2019 financial statements.

Subsequent Events: The Organization has evaluated the financial statements for subsequent events occurring through June 23, 2020, the date the financial statements were available to be issued. See Notes 4 and 8.

NOTE 2 - AVAILABLE RESOURCES AND LIQUIDITY

The Organization’s financial assets available for general expenditure within one year of June 30, 2019 and 2018 were as follows:

	2019	2018
Cash	\$ 28,166	\$153,691
Accounts receivable, net	183,130	37,851
Grants receivable	<u>20,591</u>	<u>37,060</u>
Total Financial Assets	231,887	228,602
Board-designations:		
Capital reserve	<u>(1,084)</u>	<u>(50,045)</u>
Total Financial Assets Available Within One Year	<u>\$230,803</u>	<u>\$178,557</u>

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As described in Note 4, the Organization also has a committed line of credit in the amount of \$200,000, which it could draw upon in the event of an unanticipated liquidity need. For purposes of analyzing resources available to meet general expenditures over a twelve-month period, the Organization considers all expenditures related to its ongoing activities of its program services as well as the conduct of services undertaken to support those activities to be general expenditures.

The Organization also has board-designated net assets that are without donor restriction that are to be used for a capital reserve. The board-designated net assets could be made available if necessary.

NOTE 3 - LEASE COMMITMENTS

The Organization leases office space and equipment under long-term noncancellable operating leases expiring through December 2023. Future minimum rental payments as of June 30, 2019, are as follows:

Payable In Year Ending June 30,	Rental Payments
2020	\$ 40,370
2021	40,970
2022	22,051
2023	2,214
2024	<u>569</u>
	<u>\$106,174</u>

As provided in the office lease agreement, the Organization is assessed monthly operating expense fees. The monthly charges are based upon the Organization's square footage in the building. Total rent expense was \$38,470 and \$38,917 for the years ended June 30, 2019 and 2018, respectively.

NOTE 4 - DEBT AND CREDIT ARRANGEMENTS

Long-term debt consisted of the following at June 30, 2019 and 2018:

	2019	2018
Mortgage payable to United Commerce in monthly installments of \$165, including interest computed at prime plus 1%, adjusted every three years, (4.25% at June 30, 2019), through September 12, 2023. Secured by real Estate	\$ 7,705	\$ 9,331
Mortgage payable to United Commerce in monthly installments of \$835, including interest computed at prime, adjusted every three years, (3.25% at June 30, 2019), through October 11, 2026. Secured by real estate.	65,545	73,121
Term note payable to United Commerce in monthly installments of \$1,005, including interest computed at prime plus 1%, adjusted every three years, (5.25% at June 30, 2019), through September 1, 2031. Secured by real estate.	110,081	116,099
Noninterest-bearing note payable to City of Bloomington due in April 2019. The note is forgivable at maturity in the event the Organization does not default on provisions of the loan agreement.	-	93,500
	<u>183,331</u>	<u>292,051</u>
Less: Current maturities	<u>16,007</u>	<u>109,540</u>
Total Long-term Debt	<u>\$167,324</u>	<u>\$182,511</u>

At June 30, 2019, the aggregate maturities in each of the next five years for the above long-term obligations are as follows:

Payable In Year Ending June 30,	Principal
2020	\$16,007
2021	16,733
2022	17,498
2023	18,305
2024	17,649

The Organization entered into a line of credit agreement that provides for short-term borrowings up to a maximum amount of \$200,000. Interest on the line of credit borrowings is payable monthly and is computed at the Bank's prime rate plus 1.00% (6.50% at June 30, 2019). The line of credit matured in March 25, 2020 and is secured by real estate. The line of credit was not renewed, but the intent is to renew it in the future based on the Organization's conversation with the bank. The borrowings outstanding on the line of credit were \$104,000 and \$- at June 30, 2019 and 2018, respectively.

NOTE 5 - PROGRAM FEES REVENUE FROM MEDICAID

Program fees revenue from Medicaid are recorded at established billing rates or at net realizable amounts from residents, third-party payers and others when services are rendered.

The Organization is a provider of services under the Indiana Medicaid Program. Accordingly, the Organization is entitled to reimbursement under the program at rates which differ from private pay rates. Differences between standard charges and payments received from the program have been deducted from resident services revenue in the statements of activities. Revenue received from the program is subject to audit and retroactive adjustment. In fiscal year 2019, the Organization received 22% of its total revenue and support from Medicaid. The Organization did not have a revenue concentration for the year ended June 30, 2018 related to Medicaid.

Laws and regulations governing the Indiana Medicaid and Medicare programs are complex and subject to interpretation. The Organization believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the programs.

NOTE 6 - CONCENTRATIONS

The Organization received 53% in fiscal year 2019 and 81% in fiscal year 2018 of its total revenue and support from federal, state, and local grants. The Organization was dependent on federal, state, and local grant funding to continue its operations in prior years. However, in the current the year the Organization received an increase in Medicaid funding and did not renew some larger governmental grants that it had in prior years.

NOTE 7 - ASSETS HELD AT COMMUNITY FOUNDATION OF BLOOMINGTON AND MONROE COUNTY

The Organization established an endowment as part of the Community Foundation of Bloomington and Monroe County (Community Foundation) Matchstick program. The Matchstick program allows for donors to contribute money towards the Amethyst House Endowment, and for every two dollars raised a dollar is matched by the Community Foundation. The Organization has granted variance power to the Community Foundation. At June 30, 2019 and 2018, the funds approximated \$31,643 and \$32,927, respectively, based on information available from the Community Foundation, and are not included in the assets of the Organization.

NOTE 8 - UNCERTAINTY RELATED TO CORONAVIRUS

On January 30, 2020, the World Health Organization declared a global health emergency over the novel coronavirus known as COVID-19. The outbreak has negatively impacted number of outpatient clients served and number of clients staying in the residential treatment facilities. The Organization has received additional grant funding of approximately \$24,000 to assist with the impact of COVID-19. In December, 2019, the Organization sold the 3/4 way house for approximately \$284,000, which has assisted with cash flow during this time. The ultimate impact of the outbreak to the Organization's financial results and operations cannot be determined at this time; however, management is taking actions to mitigate the impact of the outbreak to the Organization.

On April 20, 2020, the Organization received a loan of \$140,895 under the Paycheck Protection Program of the CARES Act. The loan bears interest at 1.00% and matures in April 2022. The loan will be fully or partially forgiven if the Organization meets certain conditions, including use of the funds for qualifying purposes.

SUPPLEMENTARY INFORMATION

*Independent Auditors' Report
on Supplementary Information*

Board of Directors
Amethyst House, Inc.

We have audited the financial statements of Amethyst House, Inc. as of and for the year ended June 30, 2019, and our report thereon dated June 23, 2020, which contained an unmodified opinion on those financial statements, appears on pages 1 and 2. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant and contract activity for federal, state, and local government awards is presented for the purposes of additional analysis and is not a required part of the financial statements. This information is required by the *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, issued by the Indiana State Board of Accounts. 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.

Katz, Sapper & Miller, LLP

Indianapolis, Indiana
June 23, 2020

AMETHYST HOUSE, INC.

**SCHEDULE OF GRANT AND CONTRACT ACTIVITY FOR FEDERAL, STATE, AND LOCAL GOVERNMENT AWARDS
Year Ended June 30, 2019**

	Type of Funding	Federal CFDA Number	Pass-through Entity Identifying Number	Receipts and Expenditures
FEDERAL CONTRACTS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Indiana Family and Social Services Administration, Division of Mental Health and Addiction: Block Grants for Prevention and Treatment of Substance Abuse	Fee for Service	93.959	A55-3-53-13-HO-2739	\$ 340,932
Passed through Intecare: Mental Health Funds Recovery Program	Fee for Service			32,505
TOTAL EXPENDITURES OF FEDERAL CONTRACTS				<u>373,437</u>
NONFEDERAL AWARDS				
Monroe County Commissioners: CARES Grant	State and Local			8,938
City of Bloomington Housing Authority: Jack Hopkins Social Services Program	State and Local			16,758
Bloomington Township Trustee	State and Local			1,000
Perry Township: Leisure Enhancement Grant	State and Local			1,938
City of Bloomington Department of Child Services: Substance Abuse Treatment Program	State and Local			325
Sophia Travis Community Grant	State and Local			3,500
Indiana Family and Social Services Administration, Division of Mental Health and Addiction: Gambling Program Recovery Works	State and Local State and Local			2,080 181,823
TOTAL EXPENDITURES OF NONFEDERAL AWARDS				<u>216,362</u>
TOTAL EXPENDITURES OF FEDERAL, STATE, AND LOCAL GOVERNMENT AWARDS				<u>\$ 589,799</u>