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June 28, 2021

Board of Directors
Aging and In-Home Services of Northeast Indiana, Inc.
8101 W. Jefferson Blvd
Fort Wayne, IN 46804

We have reviewed the audit report of Aging and In-Home Services of Northeast Indiana, Inc. which was opined upon by Comer, Nowling and Associates, PC, Independent Public Accountants, for the period July 1, 2019 to June 30, 2020. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Aging and In-Home Services of Northeast Indiana, Inc. as of June 30, 2020 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Comer, Nowling and Associates, PC 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

**Aging and In-Home Services
of Northeast Indiana, Inc.
And Affiliates**

=====
**Consolidated Financial Statements
For The Years Ended
June 30, 2020 and 2019
(With Single Audit Section)**

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Certified Public Accountants

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
(Fort Wayne, Indiana)
CONSOLIDATED FINANCIAL STATEMENTS**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements of Aging and In-Home Services of Northeast Indiana, Inc. Affiliates as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. The schedule of expenditures of state and local awards is presented for informational purposes only. 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 May 21, 2021 on our consideration of Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates' internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

May 21, 2021

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019**

ASSETS

CURRENT ASSETS:	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 2,703,323	\$ 767,202
Grants and contributions receivable	1,892,735	1,532,799
Accounts receivable	274,553	492,857
Prepaid expenses	<u>114,204</u>	<u>48,921</u>
Total current assets	<u>4,984,815</u>	<u>2,841,779</u>
 FIXED ASSETS:		
Land	208,425	208,425
Building	3,406,181	1,979,450
Equipment	<u>1,107,026</u>	<u>963,399</u>
	4,721,632	3,151,274
Less accumulated depreciation	<u>(1,627,254)</u>	<u>(1,469,224)</u>
	3,094,378	1,682,050
Fixed assets not yet placed in service	<u>102,185</u>	<u>-</u>
Total fixed assets, net	<u>3,196,563</u>	<u>1,682,050</u>
 OTHER ASSETS		
Beneficial interest	29,198	30,024
Investment in affiliate	<u>1,278,967</u>	<u>-</u>
Total other assets	<u>1,308,165</u>	<u>30,024</u>
Total assets	<u>\$ 9,489,543</u>	<u>\$ 4,553,853</u>

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2020 AND 2019**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:	<u>2020</u>	<u>2019</u>
Accounts payable	\$ 703,352	\$ 652,772
Accrued payroll, taxes, and related expenses	431,322	361,156
Current portion - long term debt	<u>63,727</u>	<u>123,653</u>
Total current liabilities	<u>1,198,401</u>	<u>1,137,581</u>
 LONG TERM LIABILITIES		
Notes payable	<u>1,743,094</u>	<u>361,206</u>
Total liabilities	<u>2,941,495</u>	<u>1,498,787</u>
 NET ASSETS:		
Without donor restrictions	6,486,902	3,001,813
With donor restrictions	<u>61,146</u>	<u>53,253</u>
Total net assets	<u>6,548,048</u>	<u>3,055,066</u>
Total liabilities and net assets	<u><u>\$ 9,489,543</u></u>	<u><u>\$ 4,553,853</u></u>

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2020**

REVENUE AND OTHER SUPPORT	Without Donor Restrictions	With Donor Restrictions	2020 Totals
Federal grants	\$ 4,262,789	\$ -	\$ 4,262,789
State and local grants and fees	6,140,077	-	6,140,077
Other grants	61,030	50,000	111,030
Program service revenue	458,525	-	458,525
Contributed cash	177,516	15,590	193,106
In-kind contributions	545,595	-	545,595
Rent income	170,264	-	170,264
Other income	1,158,797	-	1,158,797
Gain (loss) on disposal of assets	2,518,782	-	2,518,782
Change in equity investment	(776,033)	-	(776,033)
	<u>14,717,342</u>	<u>65,590</u>	<u>14,782,932</u>
Net assets released from restrictions	<u>57,697</u>	<u>(57,697)</u>	<u>-</u>
Total revenue and other support	<u>14,775,039</u>	<u>7,893</u>	<u>14,782,932</u>
OPERATING EXPENSES			
Nutrition	2,249,303	-	2,249,303
Aging direct services	1,693,627	-	1,693,627
Case management/option counseling	5,528,986	-	5,528,986
Population health	252,011	-	252,011
Management and general	703,143	-	703,143
Fundraising	47,489	-	47,489
Affiliates	815,391	-	815,391
Total operating expenses	<u>11,289,950</u>	<u>-</u>	<u>11,289,950</u>
INCREASE (DECREASE) IN NET ASSETS	3,485,089	7,893	3,492,982
NET ASSETS - BEGINNING OF YEAR	<u>3,001,813</u>	<u>53,253</u>	<u>3,055,066</u>
NET ASSETS - END OF YEAR	<u>\$ 6,486,902</u>	<u>\$ 61,146</u>	<u>\$ 6,548,048</u>

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATE
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019**

REVENUE AND OTHER SUPPORT	Without Donor Restrictions	With Donor Restrictions	2019 Totals
Federal grants	\$ 2,926,660	\$ -	\$ 2,926,660
State and local grants and fees	5,928,531	-	5,928,531
Other grants	123,504	-	123,504
Program service revenue	316,910	-	316,910
Contributed cash	300,966	20,000	320,966
In-kind contributions	642,408	-	642,408
Other income	2,219	-	2,219
Gain (loss) on disposal of assets	1,642	-	1,642
	<u>10,242,840</u>	<u>20,000</u>	<u>10,262,840</u>
Net assets released from restrictions	<u>250</u>	<u>(250)</u>	<u>-</u>
Total revenue and other support	<u>10,243,090</u>	<u>19,750</u>	<u>10,262,840</u>
OPERATING EXPENSES			
Nutrition	1,665,694	-	1,665,694
Aging direct services	2,810,787	-	2,810,787
Case management/option counseling	3,836,346	-	3,836,346
Population health	109,017	-	109,017
Management and general	721,414	-	721,414
Fundraising	58,300	-	58,300
Affiliates	527,449	-	527,449
Total operating expenses	<u>9,729,007</u>	<u>-</u>	<u>9,729,007</u>
INCREASE (DECREASE) IN NET ASSETS	514,083	19,750	533,833
NET ASSETS - BEGINNING OF YEAR	<u>2,487,730</u>	<u>33,503</u>	<u>2,521,233</u>
NET ASSETS - END OF YEAR	<u>\$ 3,001,813</u>	<u>\$ 53,253</u>	<u>\$ 3,055,066</u>

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Nutrition	Aging Direct Services	Case Management/ Option Counseling	Population Health	Management & General	Fundraising	Area III Properties, Inc.	Community Living Resources, LLC	PACE	2020 Total
OPERATING EXPENSES										
Personnel	\$ 647,811	\$ -	\$ 4,173,476	\$ 206,664	\$ 619,453	\$ -	\$ -	\$ 155,650	\$ 41,563	\$ 5,844,617
Food	990,743	-	-	-	-	-	-	-	-	990,743
Meal delivery	-	-	-	-	-	-	-	-	-	-
Home health care	14,571	1,234,966	11,942	14	269	-	-	-	565	1,262,327
Adult day care	-	27,446	-	-	-	-	-	-	-	27,446
Respite services	-	124,515	-	-	-	-	-	-	-	124,515
Transportation services	-	306,700	-	-	-	-	-	-	-	306,700
Other assistance	-	-	-	-	-	-	-	-	-	-
Occupancy	22,345	-	106,834	1,745	13,803	-	143,248	-	12,126	300,101
Telephone	11,447	-	28,779	393	2,301	-	-	-	857	43,777
Postage	5,120	-	20,341	191	2,158	-	-	-	628	28,438
Contracted services	50,795	-	180,265	4,577	53,563	47,483	10	2,538	110,010	449,241
Materials and supplies	175,994	-	265,156	13,881	30,963	-	76,523	-	14,011	576,528
Insurance	15,423	-	24,875	587	3,611	-	-	-	3,820	48,316
Equipment expense	126,690	-	120,394	256	(209,179)	-	-	-	12,686	50,847
Travel	9,411	-	106,171	5,843	8,877	-	-	-	4,155	134,457
Dues and subscriptions	16,979	-	57,826	462	9,594	-	-	-	18,476	103,337
Conferences and training	2,359	-	16,093	16,824	3,830	-	-	-	3,820	42,926
Depreciation	-	-	-	-	111,114	-	94,791	-	-	205,905
In-kind expense	152,387	-	380,133	-	14,736	-	-	-	-	547,256
Interest	-	-	-	-	475	-	41,800	2,031	-	44,306
Other	7,228	-	36,701	574	37,575	6	13,581	59,910	2,592	158,167
Total operating expenses	\$ 2,249,303	\$ 1,693,627	\$ 5,528,986	\$ 252,011	\$ 703,143	\$ 47,489	\$ 369,953	\$ 220,129	\$ 225,309	\$ 11,289,950

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Nutrition	Aging Direct Services	Case Management/ Option Counseling	Population Health	Management & General	Fundraising	Area III Properties, Inc.	Community Living Resources, LLC	PACE	2019 Total
OPERATING EXPENSES										
Personnel	\$ 487,564	\$ 670,799	\$ 3,086,185	\$ 94,107	\$ 393,778	\$ -	\$ -	\$ 135,985	\$ -	\$ 4,868,418
Food	671,615	-	20,502	-	20,896	90	-	-	186	713,289
Meal delivery	170,963	-	-	-	-	-	-	-	-	170,963
Home health care	-	1,021,032	56,507	-	1,774	-	-	-	-	1,079,313
Adult day care	-	30,612	-	-	-	-	-	-	-	30,612
Respite services	-	129,286	7,501	-	210	-	-	-	-	136,997
Transportation services	-	274,107	-	-	-	-	-	-	-	274,107
Other assistance	348	131,347	2,209	-	374	-	-	-	-	134,278
Occupancy	14,978	12,976	69,779	(4,307)	15,312	-	-	-	38	108,776
Telephone	7,905	3,836	22,810	-	3,392	-	-	-	-	37,943
Postage	3,972	2,345	11,318	-	1,615	-	-	-	-	19,250
Contracted services	60,930	33,521	263,164	16,362	83,772	57,713	115,042	3,554	98,822	732,880
Materials and supplies	48,506	29,311	103,170	1,739	27,222	80	1,085	57,695	85	268,893
Insurance	13,986	4,163	17,906	-	4,717	-	3,323	-	-	44,095
Equipment expense	4,315	127	15,363	-	4,659	-	-	-	-	24,464
Travel	5,637	23,572	87,810	1,088	12,052	417	-	-	2,199	132,775
Dues and subscriptions	16,288	6,498	38,834	-	11,064	-	-	-	6,000	78,684
Conferences and training	2,500	3,273	11,380	-	4,793	-	-	-	1,455	23,401
Depreciation	-	-	-	-	54,322	-	72,925	-	-	127,247
In-kind expense	149,307	428,734	-	-	64,367	-	-	-	-	642,408
Interest	-	-	-	-	402	-	27,586	-	-	27,988
Other	6,880	5,248	21,908	28	16,693	-	-	1,079	390	52,226
Total operating expenses	\$ 1,665,694	\$ 2,810,787	\$ 3,836,346	\$ 109,017	\$ 721,414	\$ 58,300	\$ 219,961	\$ 198,313	\$ 109,175	\$ 9,729,007

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019**

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 3,492,982	\$ 533,833
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation	205,905	127,247
(Gain) loss on disposal of assets	41,721	1,578
Gain on sale of membership units of PACE	(2,560,000)	-
Change in equity investment	776,033	-
Increase (decrease) in cash from changes in:		
Grants and contributions receivable	(359,936)	118,531
Accounts receivable	218,304	(282,860)
Prepaid expenses	(65,283)	30,235
Accounts payable	50,580	108,678
Accrued payroll, taxes and related expenses	70,166	96,524
Deferred revenue	-	(4,131)
Net cash provided by (used in) operating activities	1,870,472	729,635
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(1,762,139)	(633,022)
Investment in affiliate	(2,055,000)	-
Proceeds from sale of membership units for PACE	2,560,000	-
Net change in beneficial interest	826	(819)
Net cash provided by (used in) investing activities	(1,256,313)	(633,841)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from notes payable	1,395,116	-
Principal payments against notes payable	(73,154)	(116,851)
Net cash provided by (used in) financing activities	1,321,962	(116,851)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,936,121	(21,057)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	767,202	788,259
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 2,703,323	\$ 767,202
Supplemental disclosures of Cash Flow Information:		
Cash paid during the year for interest	\$ 41,800	\$ 1,167

See accompanying notes to consolidated financial statements.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Aging and In-Home Services of Northeast Indiana, Inc. (the "Organization") is an Indiana nonprofit corporation whose mission is to promote dignity, independence, and advocacy for older adults and individuals with disabilities. As an Area Agency on Aging designated by the State of Indiana, the Organization is responsible for planning, funding and providing home and community-based services in a nine-county area that includes Adams, Allen, DeKalb, Huntington, LaGrange, Noble, Steuben, Wells and Whitley. Building on the traditional base of services, the Organization has recently developed strategic alliances with both health and academic partners that have expanded its reach geographically to include central Indiana and western Ohio and expanded its work to include integrated care transitions and accomplish person-centered research projects to benefit our populations. The Organization's operations are funded through grants and contracts from federal and state governmental agencies, private foundations, the United Way and individual donors.

PRINCIPLES OF CONSOLIDATION

The accompanying consolidated financial statements include the accounts of Aging and In-Home Services of Northeast Indiana, Inc., Area III Properties, Inc., and Community Living Resources, LLC (the "Affiliates") because the three organizations share the same Board of Directors and because Aging and In-Home Services of Northeast Indiana, Inc. has an economic interest in Area III Properties, Inc. and Community Living Resources, LLC. Area III Properties, Inc. is an Indiana nonprofit corporation organized exclusively to hold property that it leases to Aging and In-Home Services of Northeast Indiana, Inc. Community Living Resources, LLC is an Indiana for-profit company and provides a corporate arm for Aging and In-Home Services to expand its work in the field of integrated medical and social care with an emphasis on building alliances, partnerships and new ventures with health care partners.

PACE of Northeast Indiana, LLC is an Indiana limited liability company. PACE (Programs of All-Inclusive Care for the Elderly) is a Medicare and Medicaid program that helps people age 55 or older meet health care needs in the community in lieu of a nursing home or other care facility. On January 24, 2020, the Organization sold half of its member units to Parkview Hospital. Though economic interest exists, the Organization does not maintain control and therefore PACE, LLC will not be consolidated after the sale to Parkview Hospital.

All material transactions and balances between the entities have been eliminated in these consolidated financial statements.

BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

INCOME TAX STATUS

Aging and In-Home Services of Northeast Indiana, Inc. is exempt from income tax under Internal Revenue Code Section 501(c)(3) and a similar section of the Indiana Code. Area III Properties, Inc. is exempt from income taxes under Internal Revenue Code Section 501(c)(2) and a similar section of the Indiana Code. Consequently, the accompanying financial statements do not generally include any provision for income taxes. The Internal Revenue Service classifies both entities as other than private foundations under internal Revenue Code Section 509(a)(1).

In addition, since Community Living Resources, LLC is wholly owned by Aging and In-Home Services, Inc., per Internal Revenue Code, an LLC is considered to be a “disregarded entity” for tax purposes, meaning that all revenues and expenses of the LLC are reported as part of the Aging and In-Home Services, Inc. corporate tax return. No income tax return is required to be prepared for the sole-member LLC.

The Organization recognizes a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded. The Organization has examined this issue and has determined there are no material contingent tax liabilities.

FINANCIAL STATEMENT PRESENTATION

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. Per the applicable standards, Aging and In-Home Services of Northeast Indiana, Inc. is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

A description of the net asset classes follows:

Net assets without donor restrictions represent the portion of net assets of Aging and In-Home Services of Northeast Indiana, Inc. that is not subject to donor-imposed restrictions. Net assets without donor restrictions include expendable funds available for the support of the Organization. Board designated net assets are net assets without donor restrictions with self-imposed designations by action of the governing board.

Net assets with donor restrictions represent contributions and other inflows of assets whose use by Aging and In-Home Services of Northeast Indiana, Inc. is limited by donor-imposed stipulations that either expire by passage of time, can be fulfilled and removed by actions of Aging and In-Home Services of Northeast Indiana, Inc. pursuant to those stipulations, or net assets that must be held in perpetuity.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

FINANCIAL STATEMENT PRESENTATION – (continued)

Net assets with donor restrictions also include, pursuant to Indiana law, cumulative appreciation and reinvested gains on net assets with donor restrictions that are held in perpetuity, which have not been appropriated by the Board of Directors.

CASH AND CASH EQUIVALENTS

The Organization considers time deposits, certificates of deposit, and other highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

GRANTS, CONTRIBUTIONS AND ACCOUNTS RECEIVABLE

Grants and contributions receivable consist of reimbursements due under government cost-reimbursement awards and unconditional promises to give to the Organization. All amounts are due within one year, and no allowance for collectible's is considered necessary. Accounts receivable consist primarily of amounts due for services rendered, and no allowance for collectible's is considered necessary.

REVENUE RECOGNITION

The majority of the Organization's revenue is earned under cost-reimbursement awards from governmental agencies. Revenues are recognized under such awards when costs allowable under the terms of the awards are incurred. Advances received in excess of allowable costs are reported as liabilities.

The Organization reports grants and contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a 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 consolidated statements of activities as net assets released from restrictions. However, contributions received with donor-imposed restrictions in which the restrictions are satisfied in the same reporting period are reported as net assets without donor restrictions.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Amortization of the discounts is included in contributions revenue. Conditional promises to give are not recognized as revenue until the conditions are substantially met.

Fees for services are recognized as revenue when the services are substantially performed. Fees received in advance of substantial performance are reported as liabilities.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

REVENUE RECOGNITION – (continued)

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance non-financial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. The value of contributed services meeting the criteria for recognition and recognized in the accompanying financial statements was \$23,366 and \$20,447 for the years ended June 30, 2020 and 2019, respectively. Management estimates the value of contributed services received during the year ended June 30, 2020 and 2019 that did not meet the criteria for recognition to be \$1,660 and \$3,334, respectively.

The Organization uses certain facilities for its Nutrition program without charge or at reduced charge. The difference between the fair value for the use of these facilities and their cost are recognized as revenue and expense. The Organization recognized \$49,254 and \$56,661 of revenue for contributed facilities in the accompanying consolidated financial statements during the years ended June 30, 2020 and 2019, respectively.

The Organization received certain goods and services for its Nutrition and Transportation programs without charge or at reduced charge. The difference between the fair value for the use of these facilities and their cost are recognized as revenue and expense. The Organization recognized \$472,975 and \$565,300 of revenue for contributed goods in the accompanying consolidated financial statements during the years ended June 30, 2020 and 2019, respectively.

PROPERTY AND EQUIPMENT

Property and equipment is stated at cost, if acquired, or at fair value at the date of receipt, if donated, less accumulated depreciation. Equipment with a unit cost below \$5,000 is expensed in the period acquired. Depreciation is computed by the straight-line method over the estimated useful lives of the assets, which are generally as follows:

Building	10 - 40 years
Equipment.....	5 - 10 years

Substantially all of the Organization's equipment has been purchased with governmental grant funds. Disposition of these assets, as well as, the ownership of any sale proceeds, is subject to funding source and other regulatory directives. When property is sold, retired or otherwise disposed of, the related cost and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is credited or charged to income. Expenditures for maintenance and repairs are expensed when incurred.

The depreciation expense incurred by the Organization on corporate owned property and equipment totaled \$111,114 and \$54,322 for the years ended June 30, 2020 and 2019, respectively. The depreciation expense incurred by the Affiliates totaled \$94,791 and \$72,925 for the years ended June 30, 2020 and 2019, respectively.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

USE OF ESTIMATES

The process of preparing consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the consolidated financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts. Significant estimates used in the accompanying consolidated financial statements include:

- Revenue earned from cost-reimbursement awards: The majority of the Organization's revenue is earned on such awards from governmental agencies that are governed by cost principles and other administrative and programmatic regulations and are subject to audit by regulatory authorities. It is at least reasonably possible that revenue earned under such awards will be adjusted upon audit.
- The valuation of contributed facilities, which is based on rents for comparable facilities.
- The allocations of costs among programs and the supporting services, which are based on time and facility usage studies and other cost allocation methods.

COST ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Joint costs (including general and administrative costs) are allocated to programs, grants and contracts using a base that is most appropriate to those particular costs. Considerations in determining an appropriate base include:

- The relative benefit
- The materiality of the cost
- The amount of time and cost to perform the allocation

Cost allocation methods are as follows:

- All allowable direct costs are charged directly whenever possible.
- All allowable joint or shared costs are allocated to the benefiting programs using a rationale most appropriate for that cost. Some costs will be further allocated to multiple funding sources, when applicable.
- All other allowable general and administrative costs are allocated using an appropriate rationale which fairly allocates costs based on benefits to the particular program.

The Organization's cost allocation plan is revised if significant changes occur during the year.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 – NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)

FAIR VALUE OF FINANCIAL INSTRUMENTS

The FASB Accounting Standards Codification topic “Fair Value Measurements” defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Organization’s principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The standard establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity’s own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement the entire fair value measurement in the hierarchy.

The fair value of funds held by the Community Foundation of Greater Fort Wayne is based on the Organization’s proportionate share of the Foundations’ pooled investment portfolios. Management reviews the valuations and returns but does not receive a detailed listing of the portfolios. The Organization does not have the ability to redeem the funds on a short-term basis. Withdrawals are limited to the terms of the agreement with the foundation. The beneficial interest is classified as a Level 2 investment.

RECLASSIFICATION

Certain prior year financial information has been reclassified to conform to the current year presentation.

SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 21, 2021, which is the date the financial statements were available to be issued.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 2 – CONCENTRATION OF RISK

The Organization maintains its cash balance at multiple banks. The accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 for the years ended June 30, 2020 and 2019. At June 30, 2020 and 2019, bank balances at one bank were in excess of FDIC coverage by \$2,167,939 and \$359,877, respectively.

All of the Organization's programs and activities occur in Northeast Indiana. Consequently, its sources of support and revenue may be affected by conditions in that area. In addition, for the year ended June 30, 2020 approximately 66% of total revenues were received from state and federal governmental sources, with approximately 58% of total revenues received from Indiana Family and Social Services Administration and for the year ended June 30, 2019 approximately 82% of total revenues were received from state and federal governmental sources, with approximately 60% of total revenues received from Indiana Family and Social Services Administration.

Financial instruments that expose the Organization to concentrations of credit risk consist primarily of cash and cash equivalents, as well as, grants and contributions receivable.

Grants and contributions receivable are due primarily from Indiana Family and Social Services Administration under contracts and cost-reimbursement grants, which represent a concentration of credit risk.

NOTE 3 – LONG-TERM DEBT

The Organization has a \$750,000 line of credit with a bank bearing interest at the Wall Street Journal prime rate and was collateralized by substantially all assets of the Organization. Amounts borrowed under this agreement bear interest at the .5% above the bank's index rate. The line is secured by the Organization's inventory and equipment. There was no outstanding balance at June 30, 2020 and 2019.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 3 – LONG-TERM DEBT – (continued)

The Organization's and Affiliate's long-term debt is summarized below:

	<u>2020</u>	<u>2019</u>
Note payable to bank, due in monthly payments of \$10,735, including interest at 4.937%, through December 2022. Collateralized by a mortgage on the Affiliate's facility.	\$ -	\$ 418,681
Note payable to bank, obtained in February 2014, with an initial rate of 4.937%, variable 5 yr U.S. Treasury security index, due in monthly payments of \$1,302, through March 2024. Secured by a building.	-	66,178
Note payable to bank, due in monthly payments of \$11,517 including interest at 4.25%, balloon payment due at maturity of March 2025.	<u>1,806,821</u>	<u>-</u>
	1,806,821	484,859
Less current portion	<u>(63,727)</u>	<u>(123,653)</u>
Long-term debt (net of current portion)	<u>\$ 1,743,094</u>	<u>\$ 361,206</u>

Maturities of debt at June 30, 2020 for each of the next five years and in the aggregate are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 63,727
2022	65,401
2023	68,235
2024	71,192
2025	1,538,166
Thereafter	<u>-</u>
	<u>\$ 1,806,721</u>

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 4 – NET ASSETS

Net assets with donor restrictions of \$61,146 and \$53,253 were available for use in the Organization's Meals-on-Wheels nutrition program and other time and purpose restrictions at June 30, 2020 and 2019. Net assets were released from restrictions during the years ended June 30, 2020 and 2019 by incurring expenses satisfying restricted purposes specified by donors and time restrictions.

NOTE 5 – RETIREMENT AND 457(b) PLANS

The Organization maintains a defined-contribution tax-deferred annuity pension plan covering substantially all of its employees. Retirement plan costs are funded in the period that they accrue. Retirement expense was \$163,625 and \$131,258 for the years ended June 30, 2020 and 2019, respectively.

The Organization instituted a contributory 457(b) plan in August 2014 for a select group of management. The 457(b) plan is funded in the period that they accrue. The plan also allows participants to contribute the value of their accumulated vacation pay to the plan. The Organization contributed \$27,623 and \$23,178 to the 457(b) plan for the years ended June 30, 2020 and 2019, respectively.

NOTE 6 – OPERATING LEASES

Aging and In-Home Services of Northeast Indiana, Inc. leases two buildings from Area III Properties, Inc. Rent expense for these buildings for the years ended June 30, 2020 and 2019 was \$444,546 and \$227,231, respectively. This expense and related income are eliminated from the consolidated financial statements. Area III Properties, Inc. entered a lease for office space in February 2019. Monthly lease payments are \$11,937 through January 2024.

Aging and In-Home Services of Northeast Indiana, Inc. leases a copier, a postage meter, and certain computer equipment for use in the operation of its programs. Future minimum lease payments on leases having non-cancelable terms beyond June 30, 2020 are as follows:

<u>Year</u>	<u>Aging</u>	<u>Area III</u>
2021	\$ 25,876	\$ 143,248
2022	24,720	143,248
2023	24,720	143,248
2024	16,480	83,561
2025	-	-
Thereafter	-	-
Total	<u>\$ 91,796</u>	<u>\$ 513,305</u>

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 7 – INFORMATION ABOUT LIQUIDITY

Aging and In-Home Services of Northeast Indiana, Inc. considers all expenditures related to its ongoing program and support activities to be general expenditures which are funded by reimbursement grants through the State of Indiana. The Organization also has a \$500,000 line of credit which it could draw upon in the event of an unanticipated liquidity need. The Organization currently no board designated net assets.

The table below represents financial assets available for general expenditures within one year as of June 30, 2020 and 2019:

	2020	2019
Cash and cash equivalents	\$ 2,703,323	\$ 767,202
Grants and contributions receivable	1,892,735	1,532,799
Accounts receivable	<u>274,553</u>	<u>492,857</u>
	4,870,611	2,792,858
Less amounts restricted by donor	<u>(61,146)</u>	<u>(53,253)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 4,809,465</u>	<u>\$ 2,739,605</u>

NOTE 8 – SUBSEQUENT EVENTS

Due to the spread of the Novel Coronavirus (COVID-19), the Organization applied and received a \$905,700 loan from the Paycheck Protection Program through the Small Business Administration dated June 30, 2020 but not received until July 2020. In December 2020, the Organization received formal notification that the loan and accrued interest was forgiven by the Small Business Administration.

SUPPLEMENTARY INFORMATION



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates
Fort Wayne, Indiana

Our report on our audits of the consolidated financial statements of Aging and In-Home Services of Northeast Indiana, Inc. and Affiliates of June 30, 2020 and 2019 appears on page one. Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information (shown on pages 21 through 26) is presented for purposes of additional analysis of the consolidated financial statements rather than to present the statements of financial position and results of activities of the individual organizations. Such information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole for the years ended June 30, 2020 and 2019.

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.
May 21, 2021

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020**

	ASSETS					2020 Consolidated Total
	Aging and In-Home Services	Area III Properties, Inc.	Community Living Resources, LLC	PACE of Northeast Indiana, LLC	Eliminations	
CURRENT ASSETS:						
Cash and cash equivalents	\$ 2,499,943	\$ 176,300	\$ 27,080	\$ -	\$ -	\$ 2,703,323
Grants and contributions receivable	1,892,735	-	-	-	-	1,892,735
Accounts receivable	666,714	-	44,560	-	(436,721)	274,553
Prepaid expenses	114,204	-	-	-	-	114,204
Total current assets	<u>5,173,596</u>	<u>176,300</u>	<u>71,640</u>	<u>-</u>	<u>(436,721)</u>	<u>4,984,815</u>
FIXED ASSETS:						
Land	-	208,425	-	-	-	208,425
Building	-	3,406,181	-	-	-	3,406,181
Furniture and equipment	1,101,196	5,830	-	-	-	1,107,026
	1,101,196	3,620,436	-	-	-	4,721,632
Less accumulated depreciation	<u>(385,718)</u>	<u>(1,241,536)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,627,254)</u>
	715,478	2,378,900	-	-	-	3,094,378
Fixed assets not yet placed in service	102,185	-	-	-	-	102,185
Total fixed assets, net	<u>817,663</u>	<u>2,378,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,196,563</u>
OTHER ASSETS						
Beneficial interest	29,198	-	-	-	-	29,198
Investment in affiliate	1,278,967	-	-	-	-	1,278,967
	<u>1,308,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,308,165</u>
Total assets	<u>\$ 7,299,424</u>	<u>\$ 2,555,200</u>	<u>\$ 71,640</u>	<u>\$ -</u>	<u>\$ (436,721)</u>	<u>\$ 9,489,543</u>
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES:						
Accounts payable	\$ 704,176	\$ 186,461	\$ 249,436	\$ -	\$ (436,721)	\$ 703,352
Accrued payroll, taxes, and related expenses	431,322	-	-	-	-	431,322
Deferred revenue	-	-	-	-	-	-
Current portion - long term debt	-	63,727	-	-	-	63,727
Total current liabilities	<u>1,135,498</u>	<u>250,188</u>	<u>249,436</u>	<u>-</u>	<u>(436,721)</u>	<u>1,198,401</u>
LONG TERM LIABILITIES						
Notes payable	-	1,743,094	-	-	-	1,743,094
Total liabilities	<u>1,135,498</u>	<u>1,993,282</u>	<u>249,436</u>	<u>-</u>	<u>(436,721)</u>	<u>2,941,495</u>
NET ASSETS:						
Without donor restrictions	6,102,780	561,918	(177,796)	-	-	6,486,902
With donor restrictions	61,146	-	-	-	-	61,146
Total net assets	<u>6,163,926</u>	<u>561,918</u>	<u>(177,796)</u>	<u>-</u>	<u>-</u>	<u>6,548,048</u>
Total liabilities and net assets	<u>\$ 7,299,424</u>	<u>\$ 2,555,200</u>	<u>\$ 71,640</u>	<u>\$ -</u>	<u>\$ (436,721)</u>	<u>\$ 9,489,543</u>

See Independent Auditor's Report on Supplementary Information on page 20.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

	ASSETS					2019 Consolidated Total
	Aging and In-Home Services	Area III Properties, Inc.	Community Living Resources, LLC	PACE of Northeast Indiana, LLC	Eliminations	
CURRENT ASSETS:						
Cash and cash equivalents	\$ 582,174	\$ 36,017	\$ 49,011	\$ 100,000	\$ -	\$ 767,202
Grants and contributions receivable	1,532,799	-	-	-	-	1,532,799
Accounts receivable	824,471	48,828	52,678	-	(433,120)	492,857
Prepaid expenses	48,921	-	-	-	-	48,921
Total current assets	<u>2,988,365</u>	<u>84,845</u>	<u>101,689</u>	<u>100,000</u>	<u>(433,120)</u>	<u>2,841,779</u>
FIXED ASSETS:						
Land	-	208,425	-	-	-	208,425
Building	-	1,979,450	-	-	-	1,979,450
Furniture and equipment	957,569	5,830	-	-	-	963,399
	957,569	2,193,705	-	-	-	3,151,274
Less accumulated depreciation	(277,543)	(1,191,681)	-	-	-	(1,469,224)
	680,026	1,002,024	-	-	-	1,682,050
Fixed assets not yet placed in service	-	-	-	-	-	-
Total fixed assets, net	<u>680,026</u>	<u>1,002,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,682,050</u>
OTHER ASSETS						
Beneficial interest	30,024	-	-	-	-	30,024
Total assets	<u>\$ 3,698,415</u>	<u>\$ 1,086,869</u>	<u>\$ 101,689</u>	<u>\$ 100,000</u>	<u>\$ (433,120)</u>	<u>\$ 4,553,853</u>
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES:						
Accounts payable	\$ 706,272	\$ 76,557	\$ 193,888	\$ 109,175	\$ (433,120)	\$ 652,772
Accrued payroll, taxes, and related expenses	361,156	-	-	-	-	361,156
Deferred revenue	-	-	-	-	-	-
Current portion - long term debt	-	123,653	-	-	-	123,653
Total current liabilities	<u>1,067,428</u>	<u>200,210</u>	<u>193,888</u>	<u>109,175</u>	<u>(433,120)</u>	<u>1,137,581</u>
LONG TERM LIABILITIES						
Notes payable	-	361,206	-	-	-	361,206
Total liabilities	<u>1,067,428</u>	<u>561,416</u>	<u>193,888</u>	<u>109,175</u>	<u>(433,120)</u>	<u>1,498,787</u>
NET ASSETS:						
Without donor restrictions	2,577,734	525,453	(92,199)	(9,175)	-	3,001,813
With donor restrictions	53,253	-	-	-	-	53,253
Total net assets	<u>2,630,987</u>	<u>525,453</u>	<u>(92,199)</u>	<u>(9,175)</u>	<u>-</u>	<u>3,055,066</u>
Total liabilities and net assets	<u>\$ 3,698,415</u>	<u>\$ 1,086,869</u>	<u>\$ 101,689</u>	<u>\$ 100,000</u>	<u>\$ (433,120)</u>	<u>\$ 4,553,853</u>

See Independent Auditor's Report on Supplementary Information on page 20.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Aging and In-Home Services</u>			<u>Area III Properties, Inc.</u>	<u>Community Living Resources, LLC</u>	<u>PACE of Northeast Indiana, LLC</u>	<u>Eliminations</u>	<u>2020 Consolidated Total</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>					
REVENUE AND OTHER SUPPORT								
Federal grants	\$ 4,262,789	\$ -	\$ 4,262,789	\$ -	\$ -	\$ -	\$ -	\$ 4,262,789
State and local grants and fees	6,140,077	-	6,140,077	-	-	-	-	6,140,077
Other grants	61,030	50,000	111,030	-	-	-	-	111,030
Program service revenue	323,993	-	323,993	-	134,532	-	-	458,525
Contributed cash	177,516	15,590	193,106	-	-	-	-	193,106
In-kind contributions	545,595	-	545,595	-	-	-	-	545,595
Rent income	-	-	-	444,546	-	-	(274,282)	170,264
Other income	1,889,410	-	1,889,410	-	-	-	(730,613)	1,158,797
Gain (loss) on disposal of assets and sale proceeds	2,556,910	-	2,556,910	(38,128)	-	-	-	2,518,782
Change in equity investment	(776,033)	-	(776,033)	-	-	-	-	(776,033)
	<u>15,181,287</u>	<u>65,590</u>	<u>15,246,877</u>	<u>406,418</u>	<u>134,532</u>	<u>-</u>	<u>(1,004,895)</u>	<u>14,782,932</u>
Net assets released from restrictions	<u>57,697</u>	<u>(57,697)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue and other support	<u>15,238,984</u>	<u>7,893</u>	<u>15,246,877</u>	<u>406,418</u>	<u>134,532</u>	<u>-</u>	<u>(1,004,895)</u>	<u>14,782,932</u>
OPERATING EXPENSES								
Nutrition	2,288,923	-	2,288,923	-	-	-	(39,620)	2,249,303
Aging direct services	1,693,627	-	1,693,627	-	-	-	-	1,693,627
Case management/option counseling	5,735,629	-	5,735,629	-	-	-	(206,643)	5,528,986
Population health	256,781	-	256,781	-	-	-	(4,770)	252,011
Management and general	1,457,005	-	1,457,005	-	-	-	(753,862)	703,143
Fundraising	47,489	-	47,489	-	-	-	-	47,489
Affiliates	-	-	-	369,953	220,129	225,309	-	815,391
Total operating expenses	<u>11,479,454</u>	<u>-</u>	<u>11,479,454</u>	<u>369,953</u>	<u>220,129</u>	<u>225,309</u>	<u>(1,004,895)</u>	<u>11,289,950</u>
INCREASE (DECREASE) IN NET ASSETS	<u>3,759,530</u>	<u>7,893</u>	<u>3,767,423</u>	<u>36,465</u>	<u>(85,597)</u>	<u>(225,309)</u>	<u>-</u>	<u>3,492,982</u>
NET ASSETS - BEGINNING OF YEAR	<u>2,577,734</u>	<u>53,253</u>	<u>2,630,987</u>	<u>525,453</u>	<u>(92,199)</u>	<u>(9,175)</u>	<u>-</u>	<u>3,055,066</u>
Transfer of equity	<u>(234,484)</u>	<u>-</u>	<u>(234,484)</u>	<u>-</u>	<u>-</u>	<u>234,484</u>	<u>-</u>	<u>-</u>
NET ASSETS - END OF YEAR	<u>\$ 6,102,780</u>	<u>\$ 61,146</u>	<u>\$ 6,163,926</u>	<u>\$ 561,918</u>	<u>\$ (177,796)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,548,048</u>

See Independent Auditor's Report on Supplementary Information on page 20.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Aging and In-Home Services</u>			<u>Area III Properties, Inc.</u>	<u>Community Living Resources, LLC</u>	<u>PACE of Northeast Indiana, LLC</u>	<u>Eliminations</u>	<u>2019 Consolidated Total</u>
	<u>Without donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>					
REVENUE AND OTHER SUPPORT								
Federal grants	\$ 2,926,660	\$ -	\$ 2,926,660	\$ -	\$ -	\$ -	\$ -	\$ 2,926,660
State and local grants and fees	5,928,531	-	5,928,531	-	-	-	-	5,928,531
Other grants	123,504	-	123,504	-	-	-	-	123,504
Program service revenue	190,927	-	190,927	-	125,983	-	-	316,910
Contributed cash	300,966	20,000	320,966	-	-	-	-	320,966
In-kind contributions	642,408	-	642,408	-	-	-	-	642,408
Rent income	-	-	-	227,231	-	-	(227,231)	-
Other income	381,631	-	381,631	-	-	-	(379,412)	2,219
Gain (loss) on disposal of assets	1,614	-	1,614	28	-	-	-	1,642
	<u>10,496,241</u>	<u>20,000</u>	<u>10,516,241</u>	<u>227,259</u>	<u>125,983</u>	<u>-</u>	<u>(606,643)</u>	<u>10,262,840</u>
Net assets released from restrictions	250	(250)	-	-	-	-	-	-
Total revenue and other support	<u>10,496,491</u>	<u>19,750</u>	<u>10,516,241</u>	<u>227,259</u>	<u>125,983</u>	<u>-</u>	<u>(606,643)</u>	<u>10,262,840</u>
OPERATING EXPENSES								
Nutrition	1,703,349	-	1,703,349	-	-	-	(37,655)	1,665,694
Aging direct services	2,947,096	-	2,947,096	-	-	-	(136,309)	2,810,787
Case management/option counseling	3,964,864	-	3,964,864	-	-	-	(128,518)	3,836,346
Population health	310,699	-	310,699	-	-	-	(201,682)	109,017
Management and general	823,893	-	823,893	-	-	-	(102,479)	721,414
Fundraising	58,300	-	58,300	-	-	-	-	58,300
Affiliate	-	-	-	219,961	198,313	109,175	-	527,449
Total operating expenses	<u>9,808,201</u>	<u>-</u>	<u>9,808,201</u>	<u>219,961</u>	<u>198,313</u>	<u>109,175</u>	<u>(606,643)</u>	<u>9,729,007</u>
INCREASE (DECREASE) IN NET ASSETS	688,290	19,750	708,040	7,298	(72,330)	(109,175)	-	533,833
NET ASSETS - BEGINNING OF YEAR	<u>1,989,444</u>	<u>33,503</u>	<u>2,022,947</u>	<u>518,155</u>	<u>(19,869)</u>	<u>-</u>	<u>-</u>	<u>2,521,233</u>
Transfer of equity	(100,000)	-	(100,000)	-	-	100,000	-	-
NET ASSETS - END OF YEAR	<u>\$ 2,577,734</u>	<u>\$ 53,253</u>	<u>\$ 2,630,987</u>	<u>\$ 525,453</u>	<u>\$ (92,199)</u>	<u>\$ (9,175)</u>	<u>\$ -</u>	<u>\$ 3,055,066</u>

See Independent Auditor's Report on Supplementary Information on page 20.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020**

	Aging and In-Home Services	Area III Properties, Inc.	Community Living Resources, LLC	PACE of Northeast Indiana, LLC	Eliminations	2020 Consolidated Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Increase in net assets	\$ 3,767,423	\$ 36,465	\$ (85,597)	\$ (225,309)	\$ -	\$ 3,492,982
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:						
Depreciation	111,114	94,791	-	-	-	205,905
(Gain) loss on disposal of assets	3,141	38,580	-	-	-	41,721
Gain on sale of membership units of PACE	(2,560,000)	-	-	-	-	(2,560,000)
Transfer of equity	(234,484)	-	-	234,484	-	-
Change in equity investment	776,033	-	-	-	-	776,033
Increase (decrease) in cash from changes in:						
Grants and contributions receivable	(359,936)	-	-	-	-	(359,936)
Accounts receivable	157,757	48,828	8,118	-	3,601	218,304
Prepaid expenses	(65,283)	-	-	-	-	(65,283)
Accounts payable	(2,096)	109,904	55,548	(109,175)	(3,601)	50,580
Accrued payroll, taxes, and related expenses	70,166	-	-	-	-	70,166
Net cash provided by (used in) operating activities	<u>1,663,835</u>	<u>328,568</u>	<u>(21,931)</u>	<u>(100,000)</u>	<u>-</u>	<u>1,970,472</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Purchase of property and equipment	(251,892)	(1,510,247)	-	-	-	(1,762,139)
Investment in affiliate	(2,055,000)	-	-	-	-	(2,055,000)
Proceeds from sale of membership units for PACE	2,560,000	-	-	-	-	2,560,000
Net change in beneficial interest	826	-	-	-	-	826
Net cash provided by (used in) investing activities	<u>253,934</u>	<u>(1,510,247)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,256,313)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:						
Net proceeds (repayments) on line of credit	-	1,395,116	-	-	-	1,395,116
Principal payments against notes payable	-	(73,154)	-	-	-	(73,154)
Net cash provided by (used in) financing activities	<u>-</u>	<u>1,321,962</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,321,962</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>1,917,769</u>	<u>140,283</u>	<u>(21,931)</u>	<u>(100,000)</u>	<u>-</u>	<u>1,936,121</u>
CASH AND CASH EQUIV., BEGINNING OF YEAR	<u>582,174</u>	<u>36,017</u>	<u>49,011</u>	<u>100,000</u>	<u>-</u>	<u>767,202</u>
CASH AND CASH EQUIV., END OF YEAR	<u>\$ 2,499,943</u>	<u>\$ 176,300</u>	<u>\$ 27,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,703,323</u>
Supplemental disclosures of Cash Flow Information:						
Cash paid during the year for interest	<u>\$ -</u>	<u>\$ 41,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,800</u>

See Independent Auditor's Report on Supplementary Information on page 20.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
AND AFFILIATES
CONSOLIDATING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019**

	Aging and In-Home Services	Area III Properties, Inc.	Community Living Resources, LLC	PACE of Northeast Indiana, LLC	Eliminations	2019 Consolidated Total
CASH FLOWS FROM OPERATING ACTIVITIES:						
Increase in net assets	\$ 708,040	\$ 7,298	\$ (72,330)	\$ (109,175)	\$ -	\$ 533,833
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:						
Depreciation	54,322	72,925	-	-	-	127,247
(Gain) loss on disposal of assets	-	1,578	-	-	-	1,578
Increase (decrease) in cash from changes in:						
Grants and contributions receivable	118,531	-	-	-	-	118,531
Accounts receivable	(661,963)	4,083	(5,189)	-	380,209	(282,860)
Prepaid expenses	30,235	-	-	-	-	30,235
Accounts payable	203,706	55,915	120,091	109,175	(380,209)	108,678
Accrued payroll, taxes, and related expenses	96,524	-	-	-	-	96,524
Deferred revenue	(4,131)	-	-	-	-	(4,131)
Net cash provided by (used in) operating activities	<u>545,264</u>	<u>141,799</u>	<u>42,572</u>	<u>-</u>	<u>-</u>	<u>729,635</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Purchase of property and equipment	(599,772)	(33,250)	-	-	-	(633,022)
Investment in affiliate	(100,000)	-	-	100,000	-	-
Net change in beneficial interest	(819)	-	-	-	-	(819)
Net cash provided by (used in) investing activities	<u>(700,591)</u>	<u>(33,250)</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>(633,841)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:						
Principal payments against notes payable	-	(116,851)	-	-	-	(116,851)
Net cash provided by (used in) financing activities	<u>-</u>	<u>(116,851)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,851)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(155,327)</u>	<u>(8,302)</u>	<u>42,572</u>	<u>100,000</u>	<u>-</u>	<u>(21,057)</u>
CASH AND CASH EQUIV., BEGINNING OF YEAR	<u>737,501</u>	<u>44,319</u>	<u>6,439</u>	<u>-</u>	<u>-</u>	<u>788,259</u>
CASH AND CASH EQUIV., END OF YEAR	<u>\$ 582,174</u>	<u>\$ 36,017</u>	<u>\$ 49,011</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 767,202</u>
Supplemental disclosures of Cash Flow Information:						
Cash paid during the year for interest	<u>\$ -</u>	<u>\$ 1,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,167</u>

See Independent Auditor's Report on Supplementary Information on page 21.

SINGLE AUDIT SECTION

AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

FEDERAL GRANTOR AGENCY Pass-through Agency Program Title	Federal CFDA Number	Grant or Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Indiana Department of Family and Social Services (FSSA):			
Aging Cluster:			
Title IIIA Administration	93.044	000000000000000000021657	\$ 148,128
Title IIIA Administration	93.044	000000000000000000042914	48,654
Title IIIB Grants for Supportive Services and Senior Centers	93.044	000000000000000000021657	547,746
Title IIIB Grants for Supportive Services and Senior Centers	93.044	000000000000000000042914	245,971
Title IIIC-1 Congregate Nutrition Services	93.045	000000000000000000021657	478,320
Title IIIC-1 Congregate Nutrition Services	93.045	000000000000000000042914	117,056
Title IIIC-2 Home Delivered Meal Nutrition Services	93.045	000000000000000000021657	453,906
Title IIIC-2 Home Delivered Meal Nutrition Services	93.045	000000000000000000042914	794,203
Nutrition Services Incentive Program	93.053	000000000000000000021657	<u>183,919</u>
Total Aging Cluster			<u>3,017,903</u>
Title IIID Disease Prevention and Health Promotion Services	93.043	000000000000000000021657	<u>30,914</u>
Title III E National Family Caregiver Support	93.052	000000000000000000021657	265,384
Title III E National Family Caregiver Support	93.052	000000000000000000042914	48,545
			<u>313,929</u>
Title VII - Long Term Care Ombudsman Services for Older Individuals	93.042	000000000000000000021657	<u>66,945</u>
Social Services Block Grant	93.667	000000000000000000021657	<u>881,180</u>
Total Schedule of Expenditures of Federal Awards			<u>\$ 4,310,871</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Aging and In-Home Services of Northeast Indiana, Inc. and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 – Indirect Cost Rate

Aging and In-Home Services of Northeast Indiana, Inc. has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Section II – Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2019.

Section III – Federal Award Findings and Questioned Costs

There were no compliance findings for the year ended June 30, 2019.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Aging and In-Home Services of Northeast Indiana, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aging and In-Home Services of Northeast Indiana, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 21, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Aging and In-Home Services of Northeast Indiana, Inc.'s internal control over financial reporting (internal control) to determine the 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 Aging and In-Home Services of Northeast Indiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Aging and In-Home Services of Northeast Indiana, Inc.'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.
Indianapolis, Indiana
May 21, 2021



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE *UNIFORM GUIDANCE***

To the Board of Directors
Aging and In-Home Services of Northeast Indiana, Inc.

Report on Compliance for Each Major Federal Program

We have audited Aging and In-Home Services of Northeast Indiana, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Aging and In-Home Services of Northeast Indiana, Inc.'s major federal programs for the year ended June 30, 2020. Aging and In-Home Services of Northeast Indiana, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Aging and In-Home Services of Northeast Indiana, Inc.'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* (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and 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 Aging and In-Home Services of Northeast Indiana, Inc.'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 Aging and In-Home Services of Northeast Indiana, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Aging and In-Home Services of Northeast Indiana, Inc. 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, 2020.

Report on Internal Control over Compliance

Management of Aging and In-Home Services of Northeast Indiana, Inc. 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 Aging and In-Home Services of Northeast Indiana, Inc.'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 the 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 Aging and In-Home Services of Northeast Indiana, Inc.'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 for any other purpose.

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.
Indianapolis, Indiana
May 21, 2021

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified? Yes No

Type of auditor’s report issued: Unmodified

Any audit findings disclosed required to be reported in
Accordance with 2 CFR section 200.516(a) Yes No

Programs tested as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.044, 93.045, 93.053	U.S. Department of Health and Human Services—Aging Cluster

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

Auditee qualified as low-risk auditee? Yes No

**AGING AND IN-HOME SERVICES OF NORTHEAST INDIANA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

There were no financial statement findings for the year ended June 30, 2020.

Section III – Federal Award Findings and Questioned Costs

There were no compliance findings for the year ended June 30, 2020.