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October 21, 2021

Board of Directors  
Health Care Education & Training, Inc.  
445 N. Pennsylvania St., Suite 300  
Indianapolis, IN 46204

We have reviewed the audit report of Health Care Education & Training, Inc., which was opined upon by Crowe, LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2019. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Health Care Education & Training, Inc. as of December 31, 2019 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe, 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

**HEALTH CARE EDUCATION &  
TRAINING, INC.**

**FINANCIAL STATEMENTS**

December 31, 2019 and 2018

HEALTH CARE EDUCATION & TRAINING, INC.  
Indianapolis, Indiana

FINANCIAL STATEMENTS  
December 31, 2019 and 2018

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Health Care Education & Training, Inc.  
Indianapolis, Indiana

**Report on the Financial Statements**

We have audited the accompanying financial statements of Health Care Education & Training, Inc., which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

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

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

***Auditor's Responsibility***

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

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

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

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(Continued)

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Health Care Education & Training, Inc. as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying DHS cost reimbursement award schedule and schedule of expenditures of federal and state awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the *Wisconsin State Single Audit Guidelines*, are presented for purposes of additional analysis, and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other 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 schedule of expenditures of federal and state awards 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 September 10, 2020, on our consideration of Health Care Education & Training, Inc.'s 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* in considering Health Care Education & Training, Inc.'s internal control over financial reporting and compliance.



Crowe LLP

Indianapolis, Indiana  
September 10, 2020

HEALTH CARE EDUCATION & TRAINING, INC.  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2019 and 2018

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	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 77,312	\$ 196,257
Grants and accounts receivable	<u>1,118,462</u>	<u>893,195</u>
	<u>\$ 1,195,774</u>	<u>\$ 1,089,452</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 547,733	\$ 686,085
Accrued vacation	36,986	34,976
Deferred revenue	-	4,142
Line of credit payable	<u>50,000</u>	<u>-</u>
Total liabilities	634,719	725,203
Net assets		
Without donor restrictions		
Undesignated	540,761	335,834
Designated	<u>20,294</u>	<u>28,415</u>
Total without donor restrictions	<u>561,055</u>	<u>364,249</u>
Total net assets	<u>561,055</u>	<u>364,249</u>
	<u>\$ 1,195,774</u>	<u>\$ 1,089,452</u>

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See accompanying notes to financial statements.

HEALTH CARE EDUCATION & TRAINING, INC.  
STATEMENTS OF ACTIVITIES  
Years ended December 31, 2019 and 2018

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	<u>2019</u>	<u>2018</u>
<b>Revenues</b>		
Grants and contracts	\$ 3,796,725	\$ 3,348,111
Workshop fees	25,936	30,363
Other program fees	1,412	18,565
Other income	<u>6,417</u>	<u>16,223</u>
	3,830,490	3,413,262
<b>Expenses</b>		
Program services		
Disease Prevention	589,647	507,916
Family Planning	551,270	365,358
Adolescent Health	2,453,810	2,295,296
Other programs	<u>-</u>	<u>1,848</u>
	3,594,727	3,170,418
General and administrative	30,453	32,876
Fundraising	<u>8,504</u>	<u>3,142</u>
	<u>3,633,684</u>	<u>3,206,436</u>
<b>Change in net assets</b>	196,806	206,826
Net assets, beginning of year	<u>364,249</u>	<u>157,423</u>
<b>Net assets, end of year</b>	<u>\$ 561,055</u>	<u>\$ 364,249</u>

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See accompanying notes to financial statements.

HEALTH CARE EDUCATION & TRAINING, INC.  
 STATEMENTS OF CASH FLOWS  
 Years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 196,806	\$ 206,826
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Changes in assets and liabilities:		
Grants and accounts receivable	(225,267)	(33,775)
Accounts payable and accrued expenses	(138,352)	21,183
Accrued vacation	2,010	(3,088)
Deferred revenue	<u>(4,142)</u>	<u>-</u>
Net cash from operating activities	(168,945)	191,146
 <b>Cash flows from financing activities</b>		
Proceeds from borrowings on line of credit	50,000	-
Payment on line of credit	<u>-</u>	<u>(50,000)</u>
Net cash from financing activities	<u>50,000</u>	<u>(50,000)</u>
 Net change in cash	(118,945)	141,146
 Cash and cash equivalents at beginning of year	<u>196,257</u>	<u>55,111</u>
 <b>Cash and cash equivalents at end of year</b>	<u>\$ 77,312</u>	<u>\$ 196,257</u>
 Supplemental disclosures of cash flow information		
Cash paid during the year for interest	\$ -	\$ 62

See accompanying notes to financial statements.

HEALTH CARE EDUCATION & TRAINING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
Year ended December 31, 2019

	<u>Program Services</u>			Total Program <u>Services</u>	General and	<u>Fundraising</u>	Total <u>Expense</u>
	<u>Disease Prevention</u>	<u>Family Planning</u>	<u>Adolescent Health</u>		<u>Administrative</u>		
<b>Expenses</b>							
Salaries and wages	\$ 136,580	\$ 174,220	\$ 424,004	\$ 734,804	\$ 17,930	\$ 4,691	\$ 757,425
Employee benefits	33,178	37,388	99,335	169,901	-	1,313	171,214
Consultant and contractual training fees	311,045	202,030	1,622,553	2,135,628	5,161	2,500	2,143,289
Audit, tax and accounting services	8,688	12,780	24,367	45,835	805	-	46,640
Other professional services	8,127	4,413	21,751	34,291	101	-	34,392
Supplies	25,440	48,023	60,781	134,244	703	-	134,947
Office rent	12,994	18,767	41,798	73,559	179	-	73,738
Utilities and office maintenance	467	629	1,642	2,738	7	-	2,745
Telephone	4,563	3,756	15,884	24,203	71	-	24,274
Insurance	4,095	5,024	14,539	23,658	59	-	23,717
Printing	1,862	5,499	7,057	14,418	565	-	14,983
Postage	280	701	344	1,325	27	-	1,352
Board, staff, advisory, and consultant travel	29,711	19,747	70,375	119,833	3,654	-	123,487
Meeting room rental	6,424	9,798	17,426	33,648	782	-	34,430
Equipment rental and repairs	3,289	2,313	5,910	11,512	6	-	11,518
Dues, fees and memberships	348	2,573	2,488	5,409	7	-	5,416
Staff development	1,888	1,718	20,684	24,290	-	-	24,290
Other expenses	668	1,891	2,872	5,431	396	-	5,827
<b>Total expenses</b>	<b><u>\$ 589,647</u></b>	<b><u>\$ 551,270</u></b>	<b><u>\$ 2,453,810</u></b>	<b><u>\$ 3,594,727</u></b>	<b><u>\$ 30,453</u></b>	<b><u>\$ 8,504</u></b>	<b><u>\$ 3,633,684</u></b>

See accompanying notes to financial statements.

HEALTH CARE EDUCATION & TRAINING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
Year ended December 31, 2018

	Program Services				Total Program Services	General and Administrative	Fundraising	Total Expense
	Disease Prevention	Family Planning	Adolescent Health	Other Programs				
<b>Expenses</b>								
Salaries and wages	\$ 122,691	\$ 144,372	\$ 386,285	\$ -	\$ 653,348	\$ 17,030	\$ 2,338	\$ 672,716
Employee benefits	29,999	33,616	100,211	-	163,826	407	654	164,887
Consultant and contractual training fees	271,715	105,607	1,597,518	-	1,974,840	4,669	-	1,979,509
Audit, tax and accounting services	6,841	9,022	21,280	-	37,143	1,046	-	38,189
Other professional services	6,463	8,955	24,443	-	39,861	115	-	39,976
Supplies	14,429	6,160	16,158	-	36,747	175	-	36,922
Office rent	12,560	19,575	46,647	-	78,782	185	-	78,967
Utilities and office maintenance	786	1,550	2,478	-	4,814	7	-	4,821
Telephone	3,802	3,748	14,601	-	22,151	114	150	22,415
Insurance	2,889	3,705	11,260	-	17,854	79	-	17,933
Printing	32	1,017	1,085	-	2,134	50	-	2,184
Postage	628	627	607	-	1,862	9	-	1,871
Board, staff, advisory, and consultant travel	23,504	14,859	38,652	-	77,015	7,226	-	84,241
Meeting room rental	4,164	8,458	9,381	-	22,003	94	-	22,097
Equipment rental and repairs	4,927	1,580	211	-	6,718	-	-	6,718
Dues, fees and memberships	216	1,594	1,255	-	3,065	5	-	3,070
Staff development	1,012	176	16,922	-	18,110	-	-	18,110
Other expenses	1,258	737	6,302	1,848	10,145	1,665	-	11,960
<b>Total expenses</b>	<b>\$ 507,916</b>	<b>\$ 365,358</b>	<b>\$ 2,295,296</b>	<b>\$ 1,848</b>	<b>\$ 3,170,418</b>	<b>\$ 32,876</b>	<b>\$ 3,142</b>	<b>\$ 3,206,436</b>

See accompanying notes to financial statements.

## NOTE 1 - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Organization Background:** Health Care Education & Training, Inc. (Organization) strives to enhance the quality of life of residents of Indiana, Illinois, Michigan, Minnesota, Ohio, and Wisconsin by providing comprehensive preventative health care education and training primarily to enhance reproductive and sexual health for all. To ensure effective quality health care and service delivery, the Organization provides education, training, development, program planning, and technical assistance to the health care delivery system and health education service to citizens. The Organization was incorporated as a not-for-profit organization in January 1994, under the laws of the State of Indiana and commenced operations in July 1994.

**Program:** Program service areas of the Organization include:

**Disease Prevention** education, training, and technical assistance services are provided through the Wisconsin Department of Health Services-Division of Public Health Sexually Transmitted Diseases (STD) Training and Technical Assistance Project, the Wisconsin SURRG Support Project, and the Indiana State Health Department STD Training Project.

**Family Planning** education and training is provided through the Wisconsin Maternal Child Health (MCH) Training and Technical Assistance Project, the WI Dual Protection Project, the Kenosha Support Project, and the Illinois Title X Training Project.

**Adolescent Health** education, training and evaluation is provided by funding from the U.S. Department of Health and Human Services (HHS), Administration for Children and Families, Family Youth Services Bureau, Competitive Personal Responsibility Education Program (IN-PACT), Competitive Abstinence Program and the Sexual Risk Avoidance Education Program (STAR). Additional adolescent health funding comes from the HHS Office of Adolescent Health Replication of Evidence Based Teen Pregnancy Prevention Programs to Scale-Tier 1B Program (Youth RISE), the Indiana Family and Social Service Administration, Dept. of Workforce Development Indiana Kids/SERVE IN Education Project, the WI Department of Public Instruction Project, and the Wisconsin Department of Health Services State PREP Training and TA Project.

**Other Programs** include education, training, technical assistance and evaluation projects through other programs that are aligned with the organizational mission but are not categorized as disease prevention, family planning or adolescent health. These programs vary each year depending on the funding sources.

Educational and training events focus on the areas of adolescent health care, adolescent pregnancy prevention, HIV, viral hepatitis, STDs, women's health, family planning, infertility prevention, and client satisfaction. Educational services include workshops, conferences, seminars, webinars, and self-paced learning modules. Each program was established to separately account for financial transactions associated with a specific objective, or to facilitate compliance with grant restrictions.

**Basis of Presentation:** The Organization uses the accrual basis of accounting consistent with accounting principles generally accepted in the United States of America (GAAP). Revenues are recognized when earned and expenses are recognized when incurred.

**Use of Estimates in the Preparation of Financial Statements:** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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(Continued)

HEALTH CARE EDUCATION & TRAINING, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018

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**NOTE 1 - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(Continued)

Income Taxes: The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes. Additionally, the Organization has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code.

Current accounting standards require the Organization to disclose the amount of potential benefit or obligation to be realized as a result of an examination performed by a taxing authority. For the years ended December 31, 2019 and 2018, management has determined that the Organization does not have any tax positions that result in any uncertainties regarding the possible impact on the Organization's financial statements. The Organization does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The Organization recognizes interest and/or penalties related to income tax matters in income tax expense. The Organization did not have any amounts accrued for interest and penalties at December 31, 2019 and 2018.

Net Assets Classifications: GAAP requires, among other things, that the financial statements report the changes in and total of each of the net asset classes, based upon donor restrictions, as applicable. Net assets are to be classified as without donor restrictions or with donor restrictions. The Organization held no net assets with donor restrictions at December 31, 2019 and 2018. The net assets are as follows:

Without Donor Restrictions, Undesignated: The without donor restrictions, undesignated net asset class includes general assets and liabilities of the Organization. The without donor restrictions, undesignated net assets of the Organization may be used at the discretion of management to support the Organization's purposes and operations.

Without Donor Restrictions, Designated for Programs: The without donor restrictions, designated net asset class includes program income related to federally funded projects that is required to be used to support programs. The unspent program income balances are described in Note 2 to the financial statements.

Expense Allocation: Expenses have been classified as program services, general and administrative, and fundraising based on the actual direct expenditures and cost allocations based upon actual time and effort reported.

Cash and Cash Equivalents: Cash and cash equivalents consist of bank deposits in accounts that are federally insured up to \$250,000 per financial institution. For the purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with an original maturity of 90 days or less to be cash equivalents.

Grants and Accounts Receivable: Grants and accounts receivable balances consist of amounts billed or billable for services provided, net of an allowance for doubtful accounts. The allowance for uncollectible contributions is determined by management based upon the Organization's historical losses, specific circumstances and economic conditions. At December 31, 2019 and 2018, management determined there was no allowance for doubtful accounts necessary. The Organization does not accrue interest on any of its accounts receivable.

Property and Equipment: In accordance with federal rules, equipment purchased with grant funds are expensed in the period of purchase and not capitalized and depreciated over future budget periods. Title to such equipment is vested in the funding source, which has a reversionary interest in the equipment, as well as the ownership of any sales proceeds upon disposition. Equipment with an original cost of \$112,351 and \$135,852 was used by the Organization in 2019 and 2018 in its activities and programs.

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(Continued)

**NOTE 1 - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(Continued)

Government Grants: Grant revenue is recognized when the 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.

Support and Revenue: The Organization reports gifts 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 statement of activities as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports support as without donor restriction.

Recent Accounting Pronouncement: In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Updated (ASU) 2014-09, *Revenue from Contracts with Customers Topic (606)*. This ASU affects any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless those contracts are within the scope of other standards (e.g., insurance contracts or lease contracts). The Organization applied the amendments in this ASU for the year ended December 31, 2019 using the modified retrospective method, but was not materially impacted by the ASU and as a result, no cumulative effect adjustment was recorded upon adoption.

In June 2018, the FASB issued ASU 2018-08 – *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this Update provide a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance (for example, Topic 606). The amendments also provide additional guidance about how to determine whether a contribution is conditional. The Organization applied the amendments in this ASU for the year ended December 31, 2019. The Organization implemented ASU 2018-08 using a modified prospective method of application. There were no changes to the recognition or presentation of revenue as a result of the application of ASU 2018-08. As a result, no cumulative effect adjustment was recorded upon adoption.

Subsequent Events: Management has performed an analysis of the activities and transactions subsequent to December 31, 2019 to determine the need for any adjustments or disclosures to the financial statements for the year ended December 31, 2019. Management has performed their analysis through September 10, 2020, the date the financial statements were available to be issued.

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Organization may be materially affected by this global pandemic. The extent to which the coronavirus may future grants and contracts and other business activity will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

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(Continued)

HEALTH CARE EDUCATION & TRAINING, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018

**NOTE 2 - FUTURE GRANT COMMITMENTS FROM FUNDERS**

The Organization receives its grant support through periodic claims filed with grantors, not to exceed a limit specified in the funding agreement. Because the financial statements are prepared on the accrual basis, earned portions of the grants not yet received as of December 31, 2019 are recorded as receivables. However, the following represents unearned grant commitments that extend beyond December 31, 2019, either from grants within the current period of availability or from grants that have received an extension of time to spend the grant funding:

<u>Grants</u>	<u>Grant Amount</u>	<u>Amount Earned</u>	<u>Funding Available</u>
Sexual Risk Avoidance Education Program (1/1/19 – 12/31/19) (93.060)	\$ 425,999	\$ 371,745	\$ 54,254
OAH Clinton County (7/1/19 - 6/30/20) (93.297)	749,999	250,455	499,544
Educating Communities for Healthy Outcomes (7/15/19 – 6/30/20) (93.297)	493,000	124,345	368,655
CPREP (9/30/18 - 9/29/20) (93.092)	726,293	142,866	583,427
Illinois Family Planning (1/1/16 - 6/30/19) (93.260)	26,096	12,667	13,429
Indiana Kids Funds (10/1/19 - 9/30/20) (93.558)	594,507	194,150	400,357
Promoting Adolescent Health in Wisconsin (3/9/16 - 7/31/19) (93.079)	23,189	11,000	12,189
Wisconsin Colposcopy Services (7/1/19 - 6/30/20)	68,658	25,698	42,960
ELC Project: K8-HAI-Threat of Antibiotic-Resistant Gonorrhea (1/1/19 - 7/31/19) (93.323)	151,680	118,106	33,574
Preventative Health Services STF Control Grants (8/1/18 - 7/31/19) (93.977)	5,176	3,549	1,627
Robert Wood Johnson (9/1/17 - 8/31/20)	51,626	46,627	4,999
Sexual Risk Avoidance (8/1/18 - 9/30/19) (92.235)	259,214	153,817	105,397
Unity 2020 Conference (8/29/19 – 3/31/20) (93.917)	230,000	27,141	202,859
Advancing a Healthier Wisconsin (1/1/19 – 12/31/19)	176,616	153,022	23,594
State of Wisconsin Family Planning Services (4/1/19 – 3/31/20) (93.217)	255,000	177,139	77,861
Rape Prevention and Education (1/1/19 – 12/31/19) (93.136)	<u>49,481</u>	<u>17,431</u>	<u>32,050</u>
	<u>\$ 4,286,534</u>	<u>\$ 1,829,758</u>	<u>\$ 2,456,776</u>

The Organization also receives program income related to federally funded projects. Program income includes, but is not limited to, income from fees for services performed and are required to be used to support federal program activities. Following are the unspent program income balances at December 31, 2019 and 2018 which are held as cash:

	<u>2019</u>	<u>2018</u>
Family Planning Personnel Training (93.260)	\$ 868	\$ 868
Infertility Prevention Training (93.977)	3,394	3,394
Maternal and Child Health Services Block Grant (93.994)	<u>16,032</u>	<u>24,153</u>
	<u>\$ 20,294</u>	<u>\$ 28,415</u>

(Continued)

HEALTH CARE EDUCATION & TRAINING, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018

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**NOTE 3 - CONCENTRATIONS OF FUNDING SOURCES**

Approximately 94% and 98% of the Organization's total revenue for the years ended December 31, 2019 and 2018 is received directly from the Department of Health and Human Services or passed through by the Indiana State Department of Health, Wisconsin Division of Public Health, and Department of Workforce Development, as detailed below.

	<u>2019</u>	<u>2018</u>
Department of Health and Human Services (47% and 52%)	\$ 1,662,701	\$ 1,728,285
Wisconsin Division of Public Health (28% and 19%)	1,014,296	618,901
Department of Workforce Development (15% and 17%)	539,413	547,938
Wisconsin State Labe of Hygiene (2% and 10%)	80,309	319,670
Indiana State Department of Health (8% and 2%)	<u>276,690</u>	<u>70,943</u>
	<u>\$ 3,573,409</u>	<u>\$ 3,285,737</u>

**NOTE 4 - LEASES**

The Organization leases operating facilities and various items of equipment under operating lease arrangements. These leases expire at various dates through 2023. Rental expense for these leases included in the statement of activities for the years ended December 31, 2019 and 2018 was \$119,686 and \$107,799.

Minimum rental payments required under the operating leases that have remaining terms in excess of one year as of December 31, 2019, are as follows:

2020	\$ 24,132
2021	24,734
2022	25,349
2023	25,968
Thereafter	<u>6,534</u>
	<u>\$ 106,717</u>

**NOTE 5 - LINE OF CREDIT**

The Organization has a \$50,000 unsecured revolving line of credit with a bank to be drawn upon as needed, with a variable interest rate of .75% above the prime commercial rate. At December 31, 2019 and 2018, the interest rate was 5.5% and 6.25%, respectively. The line of credit will expire in August 2020. There was an outstanding balance of \$50,000 and \$0 at December 31, 2019 and 2018. Interest expense was \$0 and \$62 for the years ended December 31, 2019 and 2018.

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(Continued)

HEALTH CARE EDUCATION & TRAINING, INC.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2019 and 2018

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**NOTE 6 - DEFINED-CONTRIBUTION PLAN**

The Organization maintains a 401(k) defined-contribution plan for the benefit of substantially all of its employees, which allows for both employee and employer contributions. The Organization's contribution consists of a discretionary contribution of 5.0% of eligible compensation and a matching contribution of 100% of employee contributions up to 1.5% of employee compensation. Defined contribution pension expense for the Organization was \$36,523 and \$35,311 for the years ended December 31, 2019 and 2018.

**NOTE 7 - LIQUIDITY AND AVAILABILITY**

The Organization's financial assets available without donor or other restrictions limiting their use within one year of the statement of financial position date for general expenditure are as follows:

	<u>2019</u>	<u>2018</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 77,312	\$ 196,257
Grants and accounts receivable	<u>1,108,846</u>	<u>893,195</u>
Total financial assets	<u>1,186,158</u>	<u>1,089,452</u>
Less amounts not available for general expenditure within one year:		
Board designated funds: Program income	<u>(20,294)</u>	<u>(28,415)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,165,864</u>	<u>\$ 1,061,037</u>

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

**SUPPLEMENTAL SCHEDULES**

HEALTH CARE EDUCATION & TRAINING, INC.  
DHS COST REIMBURSEMENT AWARD SCHEDULE  
Year ended December 31, 2019

DHS identification number	152014	159364	155080	150213	155027	110127	159328	110128	435100-G19
<b>Award amount</b>	\$255,000	\$135,000	\$30,000	\$190,577	\$241,962	\$25,000	\$75,000	\$121,436	\$192,407
<b>Award period</b>	4/1 - 3/31	1/1 - 12/31	2/1 - 1/31	10/1 - 9/30	1/1 - 12/31	1/1 - 12/31	9/1-3/31/2019	7/1 - 6/30	8/1 - 7/31
<b>Period of award within audit period</b>	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019	1/1 - 12/31/2019
<b>A. Expenditures reported to DHS or revenue received</b>	<b>\$ 177,139</b>	<b>\$ 135,000</b>	<b>\$ 18,177</b>	<b>\$ 183,185</b>	<b>\$ 241,962</b>	<b>\$ 25,000</b>	<b>\$ 75,000</b>	<b>\$ 80,309</b>	<b>\$ 158,833</b>
<b>B. Total operating costs of award</b>									
1. Employee Salaries and Wages	71,263	42,552	8,920	60,988	65,100	1,481	25,372	16,500	19,990
2. Employee Fringe Benefits	10,146	4,641	1,012	10,596	12,953	326	1,502	3,184	3,814
3. Payroll Taxes	4,851	3,201	662	4,536	5,031	127	1,625	1,321	1,624
4. Rent or Occupancy	7,280	2,823	585	5,562	8,019	1,283	834	3,588	1,033
5. Professional Services	41,293	51,064	5,670	44,873	104,626	15,717	15,150	27,774	120,124
6. Employee Travel	5,776	6,671	550	14,157	11,090	165	665	1,017	3,645
7. Conferences, Meetings or Education	16,846	9,514	127	31,218	20,806	1,043	15,287	20,484	4,367
8. Employee Licenses and Dues	593	218	18	248	307	15	33	128	77
9. Supplies	15,464	12,833	398	6,900	9,173	4,633	13,762	2,478	2,745
10. Telephone	896	360	18	872	1,358	28	150	210	413
11. Equipment	-	-	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-	-	-
13. Utilities	204	111	21	230	299	17	35	169	73
14. Bad Debts	-	-	-	-	-	-	-	-	-
15. Postage and Shipping	681	6	1	58	10	1	4	5	6
16. Insurance	1,401	755	178	1,980	2,745	142	537	1,226	600
17. Interest	-	-	-	-	-	-	-	-	-
18. Bank Fees and Charges	192	-	-	472	-	-	-	-	-
19. Advertising and Marketing	251	251	17	494	442	22	20	391	109
20. Other	2	-	-	1	3	-	-	-	1
<b>B. Total operating costs of award</b>	<b>177,139</b>	<b>135,000</b>	<b>18,177</b>	<b>183,185</b>	<b>241,962</b>	<b>25,000</b>	<b>74,976</b>	<b>78,475</b>	<b>158,621</b>
<b>C. Less disallowed costs</b>	-	-	-	-	-	-	-	-	-
<b>D. Less program revenue and other offsets to costs</b>	-	-	-	-	-	-	-	-	-
<b>E. Total allowable costs</b>	<b>177,139</b>	<b>135,000</b>	<b>18,177</b>	<b>183,185</b>	<b>241,962</b>	<b>25,000</b>	<b>74,976</b>	<b>78,475</b>	<b>158,621</b>
<b>F. Gain or (Loss) = Line A - Line E</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ 1,834</b>	<b>\$ 212</b>

HEALTH CARE EDUCATION & TRAINING, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year ended December 31, 2019

<u>Federal Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Amounts awarded to subrecipients</u>
<u>U.S. Department of Health and Human Services</u> Sexual Risk Avoidance Education Program	93.060	n/a	\$ 371,762	\$ -	\$ 215,840
Pass-through: Workforce Development, Department of Workforce Development Indiana Kids Funds	93.558	none	309,451	-	289,901
Affordable Care Act (ACA) - Personal Responsibility Education Program (PREP) Pass-through Wisconsin Department of Health Services Affordable Care Act (ACA) Competitive Personal Responsibility Education Program – Wisconsin CPREP	93.092	n/a	557,219	-	343,552
Subtotal of CFDA 93.092			<u>135,000</u> 692,219	-	<u>-</u> 343,552
Pass-through: Illinois Department of Public Health Family Planning Personnel Training - Illinois Family Planning	93.260	none	11,795	-	-
Teenage Pregnancy Prevention Program – Clinton County Youth Rise!	93.297	n/a	609,416	-	387,364
Teenage Pregnancy Prevention Program – Educating Communities for Healthy Outcomes (ECHO) Project Subtotal of CFDA 93.297	93.297	n/a	<u>124,345</u> 733,761	-	<u>36,226</u> 423,590
Pass-through: Wisconsin Department of Public Instruction Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems - HIV/STD and Human Growth and Development Grant	93.323	435100-G19	158,621	-	-
Pass-through: Indiana State Department of Health Preventative Health Services - HIV/STD and Human Growth and Development Grant	93.977	none	190,200	-	-
Pass-through: Wisconsin Department of Health Services Preventive Health Services - HIV/STD and Human Growth and Development Grant Subtotal of CFDA 93.977	93.977	155027	<u>241,962</u> 432,162	-	<u>-</u> -
Pass-through: Wisconsin Department of Health Services - Rape Prev and Education	93.136	155080	18,177	-	-
Pass-through: Wisconsin Department of Health Services - WI Sexual Risk Avoidance Education	93.235	150213	183,185	-	-

(Continued)

HEALTH CARE EDUCATION & TRAINING, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year ended December 31, 2019

<u>Federal Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>	<u>Amounts awarded to subrecipients</u>
<u>U.S. Department of Health and Human Services (Continued)</u>					
Pass-through: Indiana State Department of Health HIV Prevention Grantee Meeting	93.940	n/a	\$ 16,121	\$ -	\$ -
Pass-through: Wisconsin Department of Health Services Wisconsin State Lab of Hygiene Title X Services	93.217	none	<u>252,115</u>	-	<u>-</u>
Total federal expenditures			<u>\$ 3,179,369</u>		<u>\$ 1,272,883</u>
<u>Other State Grants</u>					
Pass-through: Wisconsin Department of Health Services Cervical Cancer & STD Testing	n/a	110128		78,476	-
Pass through: Wisconsin Department of Health Services - Wisconsin State Lab of Hygiene Colposcopy Services	n/a	110127		25,000	-
Pass-through: Medical College of Wisconsin Advancing a Healthier Wisconsin	n/a	none		179,042	-
Pass-through: Healthy Hoosiers Foundation Unity 2020 Conference	n/a	none		27,351	-
Pass-through: Indiana University Robert Wood Johnson Foundation Grant	n/a	n/a		<u>27,373</u>	<u>-</u>
Total state expenditures				<u>\$ 337,242</u>	<u>\$ -</u>

See accompanying notes to the Schedule of Expenditures of Federal and State Awards.

HEALTH CARE EDUCATION & TRAINING, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year ended December 31, 2019

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**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the Organization for the year ended December 31, 2019 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Expenditures reported in the Schedule are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations 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. The Organization has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

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

Board of Directors  
Health Care Education & Training, Inc.  
Indianapolis, Indiana

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 Health Care Education & Training, Inc. (Organization), which comprise the statement of financial position as of December 31, 2019, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 10, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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(Continued)

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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 over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and fluid.

Crowe LLP

Indianapolis, Indiana  
September 10, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND MAJOR WISCONSIN STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Directors  
Health Care Education & Training, Inc.  
Indianapolis, Indiana

**Report on Compliance for Each Major Federal and Major Wisconsin State Program**

We have audited Health Care Education & Training, Inc.'s (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Wisconsin State Single Audit Guidelines* that could have a direct and material effect on each of the Organization's major federal and major Wisconsin state programs for the year ended December 31, 2019. The Organization's major federal and major Wisconsin state 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 and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Organization's major federal and major Wisconsin state 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements to - Federal Awards (Uniform Guidance)*; and the *Wisconsin State Single Audit Guidelines*. Those standards and the Uniform Guidance, and the Guidelines 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 or major Wisconsin state program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal and Major Wisconsin State Program***

In our opinion, Health Care Education & Training, 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 and major Wisconsin state programs for the year ended December 31, 2019.

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(Continued)

## Report on Internal Control Over Compliance

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state 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 or state 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 or state 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 and the *Wisconsin State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Indianapolis, Indiana  
September 10, 2020

HEALTH CARE EDUCATION & TRAINING, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2019

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**SECTION 1 - SUMMARY OF AUDITORS' RESULTS**

***Financial Statements***

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes      X   No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None Reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

***Federal Awards***

Internal Control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes      X   No

Significant deficiencies identified not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None Reported

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

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

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.297	Teenage Pregnancy Prevention Program

Identification of major state programs:

<u>Pass-through Number(s)</u>	<u>Name of State Program or Cluster</u>
155027	Preventative Health Services – HIV/STD and Human Growth and Development Grant

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

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**SECTION 2 - FINDINGS RELATED TO THE FINANCIAL STATEMENTS THAT ARE REQUIRED TO BE REPORTED IN ACCORDANCE TO GAGAS**

None

**SECTION 3 - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AND STATE AWARDS INCLUDING AUDIT FINDINGS ARE DEFINED IN 2 CFR 200.516(A) AND THE WISCONSIN STATE SINGLE AUDIT GUIDELINES**

None

**SECTION 4 - OTHER ISSUES REQUIRED BY WISCONSIN STATE SINGLE AUDIT GUIDELINES**

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

\_\_\_\_\_ Yes      X   No

Does the audit report show audit issues (i.e. material non-compliance, non-material noncompliance, questioned costs, material weakness, reportable condition, management letter comment, excess revenue, or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the Wisconsin State Single Audit Guidelines:

Wisconsin Department of Health Services -  
Preventative Health Services – HIV/STD and  
Human Growth and Development Grant

\_\_\_\_\_ Yes      X   No

Was a management letter or other document conveying audit comments issued as a result of this audit?

  X   Yes    \_\_\_\_\_ No

There were no audit federal or Wisconsin state findings and questioned costs reported in the prior year for Health Care Education & Training, Inc.