VANTAGE AGING
(NONPROFIT ORGANIZATION)

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

September 30, 2021
With prior year summarized comparative information

VANTAGE AGING

TABLE OF CONTENTS

274 White Pond Drive
Akron, OH 44320
330.864.6661

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
VANTAGE Aging:

Report on the Financial Statements

We have audited the accompanying financial statements of VANTAGE Aging (nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statement of activities, statement of functional expenses and statement of cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, the Organization adopted the provisions of Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers, amended by ASU 2015-14, which supersedes or replaces nearly all accounting principles generally accepted in the United States of America revenue recognition guidance. The adoption of this ASU did not result in a change to the accounting for any of the Organization's revenue streams; as such, no cumulative effect adjustment was recorded. Our opinion was not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 2021 statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2022 on our consideration of VANTAGE Aging's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering VANTAGE Aging's internal control over financial reporting and compliance.

Summarized Comparative Information

The financial statements as of and for the year ended September 30, 2020 were audited by other auditors, whose report dated March 3, 2021 expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Sikich LLP

Akron, Ohio
March 9, 2022

VANTAGE AGING

STATEMENT OF FINANCIAL POSITION
September 30, 2021
(with summarized comparative information as of September 30, 2020)

ASSETS	**2021**	**2020**
CURRENT ASSETS		
Cash and cash equivalents	$ 1,253,142	$ 1,517,794
Grants and contracts receivable, net	662,317	616,589
Inventories	88,248	106,418
Prepaid expenses	43,475	18,293
Total current assets	2,047,182	2,259,094
NONCURRENT ASSETS		
Property and equipment, net	2,394,031	2,468,637
Investments	2,617,630	1,642,497
Beneficial interests held by community foundations	191,436	155,323
Deposits	6,169	6,169
Total noncurrent assets	5,209,266	4,272,626
TOTAL ASSETS	$ 7,256,448	$ 6,531,720
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of note payable	$ 61,990	$ 61,990
Current portion of capital lease	12,240	9,948
Accounts payable	183,545	141,898
Accrued payroll and related expenses	425,409	816,751
Deferred revenue	27,272	180,915
Total current liabilities	710,456	1,211,502
LONG-TERM LIABILITIES		
Note payable, net of current portion	955,685	1,017,675
Capital lease, net of current portion	8,195	20,435
Other noncurrent liabilities	62,362	92,824
Total liabilities	1,736,698	2,342,436
NET ASSETS		
Without donor restrictions	4,830,765	4,031,868
With donor restrictions	688,985	157,416
Total net assets	5,519,750	4,189,284
TOTAL LIABILITIES AND NET ASSETS	$ 7,256,448	$ 6,531,720

See accompanying notes to financial statements.

VANTAGE AGING

STATEMENT OF ACTIVITIES
for the year ended September 30, 2021
(with summarized comparative information for the year ended September 30, 2020)

	2021			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2020**
PUBLIC SUPPORT AND REVENUE				
Grants	$ 9,697,802	$ -	$ 9,697,802	$ 9,433,528
Contributions, including in-kind	690,914	497,549	1,188,463	626,258
Program service fees	1,642,485	-	1,642,485	2,597,300
Event revenue	22,266	-	22,266	6,922
Other revenue	584,480	-	584,480	23,665
Net assets released from restrictions	2,093	(2,093)	-	-
Total public support and revenue	12,640,040	495,456	13,135,496	12,687,673
EXPENSES				
Program services				
Home Wellness Solutions	283,434	-	283,434	281,003
RSVP	336,004	-	336,004	188,126
Meals on Wheels	3,058,041	-	3,058,041	3,275,933
Senior Community Service Employment Program	7,028,785	-	7,028,785	6,990,439
Behavioral Health Solutions	-	-	-	237,079
Encore Staffing Network	135,262	-	135,262	351,978
Total program services	10,841,526	-	10,841,526	11,324,558
Supporting services				
Management and general	1,320,089	-	1,320,089	1,299,603
Community engagement	109,510	-	109,510	71,674
Total expenses	12,271,125	-	12,271,125	12,695,835
Change in net assets from operations	368,915	495,456	864,371	(8,162)
Net appreciation of investments	429,982	-	429,982	150,317
Change in beneficial interest held by community foundation	-	36,113	36,113	-
Gain of sale of fixed assets	-	-	-	200
CHANGE IN NET ASSETS	798,897	531,569	1,330,466	142,355
NET ASSETS, BEGINNING OF YEAR	4,031,868	157,416	4,189,284	4,046,929
NET ASSETS, END OF YEAR	$ 4,830,765	$ 688,985	$ 5,519,750	$ 4,189,284

VANTAGE AGING

STATEMENT OF FUNCTIONAL EXPENSES
For the year ended September 30, 2021
(with summarized comparative information for the year ended September 30, 2020)

	2021										
	Program Services						Supporting Services				
	Home Wellness Solutions	AmeriCorps Seniors	Meals on Wheels	Senior Community Service Employment Program	Encore Staffing Network	Total Program Services	Management and General	Community Engagement	Total Supporting Services	2021 Total	2020 Total
SALARIES, BENEFITS AND RELATED EXPENSES											
Salaries	215,326	209,401	1,049,485	648,878	89,995	2,213,085	855,205	30,111	885,316	3,098,401	3,185,507
SCSEP participant salaries	-	-	-	5,123,153	-	5,123,153	-	-	-	5,123,153	5,593,883
Payroll taxes and related expenses	22,193	39,041	231,978	505,397	15,614	814,223	187,706	5,040	192,746	1,006,969	916,124
Total salaries, benefits and related expenses	237,519	248,442	1,281,463	6,277,428	105,609	8,150,461	1,042,911	35,151	1,078,062	9,228,523	9,695,514
OTHER EXPENSES											
Program supplies	4,240	6,326	106,082	70,326	-	186,974	27,300	3,736	31,036	218,010	191,679
Food and packaging	-	13	979,006	-	-	979,019	-	-	-	979,019	1,264,830
Training	200	237	429	51,488	37	52,391	2,963	2,720	5,683	58,074	28,622
Travel	4,139	729	22,678	13,466	61	41,073	252	125	377	41,450	59,511
Fleet vehicle and other travel	3,213	-	49,838	-	-	53,051	-	-	-	53,051	49,640
Postage and printing	712	2,158	18,336	21,344	573	43,123	6,574	4,241	10,815	53,938	52,099
Recruitment	1,737	45,464	50,919	110,510	1,116	209,746	3,514	2,912	6,426	216,172	113,552
Rent	221	7,750	96,342	85,475	7,860	197,648	11,260	1,546	12,806	210,454	269,197
Utilities and property taxes	3,639	3,471	69,937	52,700	2,959	132,706	44,013	2,476	46,489	179,195	176,007
Repairs and maintenance	771	1,024	85,476	7,537	25	94,833	23,586	2,012	25,598	120,431	37,712
Interest	259	120	4,460	-	-	4,839	51,588	-	51,588	56,427	59,822
Contract services	2,395	2,112	18,766	136,538	8,814	168,625	4,134	39,582	43,716	212,341	145,725
Office supplies	1,622	632	2,994	9,364	52	14,664	4,709	396	5,105	19,769	13,199
Insurance	8,912	6,311	48,263	30,066	1,967	95,519	9,325	404	9,729	105,248	100,482
IT expenses	8,507	10,523	58,957	156,637	4,062	238,686	33,963	10,097	44,060	282,746	174,032
Bad debt	3,971	-	28,210	-	2,127	34,308	-	795	795	35,103	77,048
Other expenses	3	54	3,739	63	-	3,859	8,618	1,108	9,726	13,585	7,029
Total other expenses	44,541	86,924	1,644,432	745,514	29,653	2,551,064	231,799	72,150	303,949	2,855,013	2,820,186
Total expenses before depreciation	282,060	335,366	2,925,895	7,022,942	135,262	10,701,525	1,274,710	107,301	1,382,011	12,083,536	12,515,700
Depreciation	1,374	638	132,146	5,843	-	140,001	45,379	2,209	47,588	187,589	180,135
TOTAL FUNCTIONAL EXPENSES	$ 283,434	$ 336,004	$ 3,058,041	$ 7,028,785	$ 135,262	$ 10,841,526	$ 1,320,089	$ 109,510	$ 1,429,599	##########	$ 12,695,835

See accompanying notes to financial statements.

VANTAGE AGING

STATEMENT OF CASH FLOWS
for the year ended September 30, 2021
(with summarized comparative information for the year ended September 30, 2020)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,330,466	$ 142,355
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	187,589	180,135
Contributed in-kind investment	(497,549)	-
Gain on disposal of fixed assets	-	(200)
Net appreciation on investments	(429,982)	(149,479)
Change in beneficial interest in perpetual trust	(36,113)	-
(Increase) decrease in operating assets:		
Grants and contracts receivable	(45,728)	171,797
Inventory	18,170	(74,291)
Prepaid expenses	(25,182)	4,389
Deposits	-	29,849
Increase (decrease) in operating liabilities:		
Accounts payable	41,647	16,667
Accrued payroll and related expenses	(391,342)	59,565
Other liabilities	(30,462)	-
Deferred revenue	(153,643)	71,008
Net cash from operating activities	(32,129)	451,795
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of fixed assets	-	200
Proceeds from sale of investments	481,505	1,282,321
Purchases of investments	(529,107)	(1,034,309)
Purchases of fixed assets	(112,983)	(265,687)
Net cash from investing activities	(160,585)	(17,475)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments on capital lease	(9,948)	(8,878)
Repayments on note payable	(61,990)	(61,991)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(264,652)	363,451
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,517,794	1,154,343
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 1,253,142	$ 1,517,794
SUPPLEMENTAL DISCLOSURE:		
Cash paid during the year for interest	$ 51,588	$ 59,822

1. NATURE OF OPERATIONS

Nature of Activities – VANTAGE Aging (the "Organization") provides high-quality programs to empower the economic, social, physical, and mental well-being of adults as they age.

On January 1, 2019, Meals on Wheels of Stark and Wayne Counties ("MOW") merged with VANTAGE Aging, with VANTAGE Aging as the surviving Organization.

Programs of the Organization include Senior Community Service Employment Program (SCSEP), AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP), Meals on Wheels of Northeast Ohio, Home Wellness Solutions, Behavioral Health Solutions (through September 30, 2020), and Encore Staffing Network.

Nature of Programs –

Senior Community Service Employment Program (SCSEP) – The Senior Community Service Employment Program (SCSEP) is a job training program for older adults located in 38 Ohio counties. Funded under grants from the U.S. Department of Labor (DOL) and Ohio Department of Aging (ODA), the program provides paid, part-time job training in community service assignments. Program participants are low-income adults age 55 and older placed with nonprofit and government agencies (host sites) for training. SCSEP provides a dual benefit to the communities it serves: improving job readiness of older workers while expanding the services provided by local host sites. In 2020, the Organization secured a grant from DOL in collaboration with ODA to perform the Shrinking the Digital Divide for Older Ohioans demonstration project. The purpose of this 2-year innovative project is to further develop the individual capacity of older Ohioans by providing computer hardware, expanding internet access, upskilling digital literacy competencies, and better preparing job seekers for unsubsidized employment. Digital Learners earn skills-tested digital certificates that enhance their resumes and bolster digital confidence.

AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) – As one of the largest networks in the nation, RSVP is a program of the Corporation for National and Community Service and provides volunteers aged 55 and older with meaningful service opportunities. RSVP volunteers address critical community needs and take on new national initiatives to meet those needs. With a strong corps of experienced volunteers, RSVP helps to build capacity and outreach efforts for over 70 organizations including food pantries, health and wellness programs, and social service agencies. VANTAGE Aging provides RSVP programming in Summit, Medina, Geauga, Wayne, Delaware, Franklin, and Hamilton counties.

1. NATURE OF OPERATIONS, (Continued)

Nature of Programs, (Continued) -

Meals on Wheels of Northeast Ohio – Supporting the nutritional needs of older adults in Summit, Stark and Wayne Counties, the Meals on Wheels of Northeast Ohio program provides homebound and disabled clients the opportunity for delicious and nutritious meals to be delivered to their home to support their health and well-being. As part of the Organization's continuum of care, each visit includes a wellness check, where trained drivers can assess potential health issues, such as fall-risk assessments. Congregate dining options are provided at several locations to provide healthy meal alternatives and socialization opportunities to prevent social isolation. Additionally, the Ohio Senior Farmers' Market Nutrition Program provide vouchers to seniors age 60 and older who meet income guidelines for the purchase of up to $50 in fresh produce at local farmer's markets. During the COVID-19 pandemic, Meals on Wheels of Northeast Ohio provided continuous, safe meal service.

Home Wellness Solutions – The Organization provides non-medical home care and wellness support services in the homes of older adults and individuals with disabilities. Individual plans are customized according to an assessment of the client's needs and care coordination with the Organization identifies additional programs that may benefit the client. Home health aides provide hands-on care for activities of daily living (ADLs) within the client's home, including bathing, dressing, feeding, toileting, grooming, oral care, walking or use of a wheelchair. Homemaker services provide housekeeping, laundry, shopping, and meal preparation to support client independence. Chore services help with heavy household cleaning. During the COVID-19 pandemic, the Vantage Aging Home Wellness team implemented safety precautions to continue service to clients while protecting their health.

Behavioral Health Solutions – Behavior Health Solutions provides specialized integrated mental health and alcohol and other drug treatment and prevention services to persons age 50 and older and adults with disabilities. A team of licensed professional focus on the continuum of care, addressing physical, mental, and socio-economic aspects of an individual's health. Specializing in the unique issues facing the older population and identifying physical factors that can lead to increased impairment or risk, our team partners with other programs within the Organization to address the person as a whole. In March 2020, the Organization transitioned this program's clients and staff to the Blick Center, another area non-profit organization specializing in behavioral health.

Encore Staffing Network – The Encore Staffing Network is a program funded in part by The Cleveland Foundation that provides placement of older workers who want to stay engaged in the workforce while dedicating their skills and talents to a variety of employers with profits being re-invested into the Organization's mission. This program was eliminated during 2021.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation – The Organization reports information regarding their financial position and activities according to two classes of net assets:

Net assets without donor restrictions are for general operations and board-designated net assets of the Organization and are not subject to donor-imposed restrictions. These net assets of the Organization may be used at the discretion of management to support the Organization's purposes and operations. The Organization has designated, from net assets without donor restrictions, net assets for Meals on Wheels and capital purchases.

Net assets with donor restrictions are subject to stipulations imposed by donors, and grantors. Some donor restrictions are for actions of the Organization or the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Functional Expenses – The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the statement of activities and functional expenses. Accordingly, certain costs have been allocated to the program and supporting services benefited. The expenses allocated include depreciation, rent, and utilities costs which are allocated based on square footage as well as certain salaries and benefits which are allocated based on time spent on each program. All other expenses are charged directly to the corresponding function by account.

Cash and Cash Equivalents, and Restricted Cash – For purposes of the statement of cash flows, cash and cash equivalents include cash and all highly liquid investments which have an original maturity of three months or less.

Concentration of Credit Risk and Funding – The Organization maintains its cash and cash equivalents in deposit accounts in commercial banks in Ohio, which, at times, may exceed federally insured limits. Amounts in excess of federally insured limits totaled approximately $1,190,000 and $1,542,000 at September 30, 2021 and 2020, respectively. The Organization has not experienced any significant losses in such accounts. Management of the Organization believes it is not exposed to any significant credit risk on its cash and cash equivalents.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

Comparative Financial Information – The financial statements include certain prior year summarized comparative information in total but not by net asset class and entity. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the financial statements for the year ended September 30, 2020, from which the summarized information was derived.

Support and Revenue Recognition – Effective October 1, 2019, the Organization adopted ASU No. 2018-08, Not-for-Profit Entities (Topic 958) Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made. The new guidance helps distinguish if grants and contracts with resource providers are exchange transactions or contributions. Once a transaction is deemed to be a contribution, the ASU also provides guidance to help determine when a contribution is conditional and evaluates the possibility that a condition will not be met is remote. Unconditional contributions are recognized immediately and classified as either net assets with or without donor restrictions, while conditional contributions received are accounted for as a liability until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with or without restrictions.

Contributions and grants are evaluated for conditions and the Organization evaluates the possibility that a condition will not be met is remote. Unconditional contributions and grants are recognized immediately and classified as either net assets with or without donor restrictions, while conditional contributions and grants received are accounted for as a liability until the barriers to entitlement are overcome, at which point the transaction is recognized as unconditional and classified as either net assets with or without restrictions.

Contributions and grants that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions and grants are recognized. All other donor-restricted contributions and grants are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Grants and contracts receivable include funds due from various funding sources. These amounts are stated at the amount management expects to collect from balances outstanding at year end. The carrying amount of receivables is reduced by a valuation allowance that reflects management's best estimate of the amounts that will not be collected. Management has recorded an allowance for doubtful accounts of $10,409 at September 30, 2021 and $40,798 at September 30, 2020.

Other revenue consist primarily of workers compensation dividends which are recognized at the time they are received.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

Support and Revenue Recognition, Continued

The Financial Accounting Standards Board (FASB) issued new guidance, Accounting Standards Update (ASU) No. 2014-09, that created Topic 606, Revenue from Contracts with Customers, in the Accounting Standards Codification ("ASC"). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, Revenue Recognition, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Organization adopted the requirements of Topic 606 as of October 1, 2020 utilizing the modified retrospective method of transition. The new guidance was applied using the practical expedient provided in Topic 606 that allows guidance to be applied only to contracts that were not complete as of October 1, 2020. The adoption of this new accounting pronouncement did not have material impact on the financial statements. The Organization records the following exchange transaction revenue in its statement of activities and changes in net assets:

Program service fees – Revenue from program service fees represents fees from the delivery of meals to recipients. Revenue is recognized at the point in time when the meal or service is provided. Third party payors which include Medicaid and other insignificant insurance and self-pay payors, are billed at least monthly and collectible within 30-45 days.

Medicaid – Medicaid pays the Agency under a prospective payment system (PPS). Payment for services is based on 100% of the average reasonable costs per service rate, adjusted by the Medicare Economic Index and any changes in the scope of services provided. Estimated settlements are accrued in the period in which the related services are rendered and adjusted in future periods as final settlements are determined. The Medicaid per-service amount is an all-inclusive rate that covers all defined services. Collections are made 30-45 days subsequent to the billing, during which period outstanding balances are included on the balance sheet as contract assets or accounts receivable.

Contract balances – The timing of revenue recognition, billings, and cash collections results in billed contracts receivable (contract assets) and deferred revenue (contract liabilities) on the statement of financial position. Contract liabilities are released as the performance obligations are met.

The beginning and ending contract balances were as follows at September 30:

	2021	2020
Contracts receivable	$ 176,476	$ 246,244
Deferred revenue	27,272	180,915

Significant judgments – There are no significant judgments involved in the recognition of revenue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

Support and Revenue Recognition, Continued

Various economic factors affect the recognition of revenue and cash flows. These economic factors consist of the general economy of the Akron area and government regulations, among others.

In-Kind Support – In-kind support is recognized as revenues at their estimated fair value only when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. The Organization receives volunteer services primarily to assist in serving their clients. In accordance with generally accepted accounting principles, this in-kind support is not recognized in the statement of activities. The fair value of this in-kind support totaled $151,973 and $827,129 for the years ended September 30, 2021 and 2020, respectively. Donated goods, training, advertising and rent of $290,250 and $248,039 are recognized in the statement of activities within “Contributions, included in-kind” for the years ending September 30, 2021 and 2020.

Investments – Investments in marketable equity securities and mutual funds with readily determinable fair values are reported at their fair values in the statement of financial position. In addition, gains and losses (realized or unrealized) are recognized as changes in net assets in the periods in which they occur and investment income is recognized as revenue in the period earned. Investment income restricted by the donor is reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the income is recognized. Investment income is reported net of external and direct internal investment expenses.

Beneficial Interest Held by Community Foundation – The Organization transferred funds to Stark Community Foundation and Akron Community Foundation to establish trusts with the Organization named as the beneficiary. The Community Foundations maintain variance power over these assets. The Organization reports the fair value of the assets held by the Community Foundations as investments in the statement of financial positions and reports distributions received as investment income on the accompanying statement of activities.

Property and Equipment – Property and equipment is stated at cost, or as to contributions in kind at the market value prevailing at the date of donation. Major additions and betterments are capitalized while maintenance and repairs that do not improve or extend the lives of the respective assets are expensed currently. The Organization follows the policy of capitalizing expenditures in excess of $5,000 and those items which substantially increase the useful lives of existing assets. When property is retired or otherwise disposed of, the cost of the property is removed from the asset account, accumulated depreciation is charged with an amount equivalent to the depreciation provided, and the difference is charged or credited to operations. Property and equipment is depreciated using the straight-line method over the estimated useful lives of the assets as follows

Buildings	20 - 40 years
Furniture and fixtures	5 - 20 years
Leasehold improvements	3 years

Depreciation expense totaled $187,589 in 2021 and $180,135 in 2020.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

Inventories – Inventories consist of food and related supplies and are carried at the lower of cost or net realizable value with costs determined by the first-in, first-out (FIFO) method.

Deferred Revenue – Deferred revenue represents federal funding received relating to services served subsequent to September 30, 2021.

Income Taxes – The Organization is a nonprofit organization exempt from federal income taxes under the current provisions of the Internal Revenue Code Section 501(c)(3). Therefore, no provisions for federal and state income taxes have been recorded in the financial statements. The Organization is not classified as a private foundation.

New Accounting Pronouncements - In September 2020, FASB issued ASU No. 2020-07, Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets, to increase the transparency of contributed nonfinancial assets for non-for-profit entities through enhancements to presentation and disclosure. The new guidance requires contributed nonfinancial assets be presented as a separate line item in the statements of activities, a disclosure with the disaggregation of the amount of contributed nonfinancial assets by category as well as certain qualitative information. ASU No. 2020-07 is effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The Organization is currently assessing the impact of this new standard.

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-02, "Leases (Topic 842)" (ASU 2016-02), to increase the transparency and comparability about leases among entities. The new guidance requires lessees to recognize a lease liability and a corresponding lease asset for virtually all lease contracts. It also requires additional disclosures about leasing arrangements. ASU 2016-02, as amended by ASU 2020-05, is effective for non-public entities for fiscal years beginning after December 15, 2021 and interim periods within fiscal years beginning after December 15, 2022. ASU 2016-02 originally specified a modified retrospective transition method which requires the entity to initially apply the new leases standard at the beginning of the earliest period presented in the financial statements. In July 2018, FASB issued ASU No. 2018-11, “Leases (Topic 842): Targeted Improvements” providing a second, optional transition method which allows the entity to apply the new standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earning in the period of adoption. The Organization is currently assessing the impact of this new standard, including the two optional transition methods.

Subsequent Events – Management of the Organization has evaluated subsequent events through March 9, 2022, the date the financial statements were available to be issued and determined that there were no significant non-recognized subsequent events through that date.

3. FINANCING ARRANGEMENTS

The Organization has a $250,000 revolving line of credit with a bank. The was no outstanding balance on this line of credit at September 30, 2021 and 2020. Advances outstanding on the credit line are due on demand, with interest due monthly at the prime rate plus one quarter percent (3.50% at September 30, 2021 and 2020). The credit line is collateralized by all assets of the Organization.

Long-term debt consists of the following as of September 30:

	2021	2020
Mortgage payable, due in monthly installments of $5,166 plus interest at LIBOR plus 2%(4.25% at September 30, 2020), through February 2023, collateralized by related property.	$ 1,017,675	$ 1,079,665
Less current maturities	61,990	61,990
Long-term debt, net of current maturities	$ 955,685	$ 1,017,675

Aggregate maturities of long-term debt are as follows:

2022	$ 61,990
2023	955,685
	$ 1,017,675

The Organization entered into an interest swap agreement to fix the interest rate at 2.89% on the variable interest note payable, to reduce exposure to interest rate fluctuations. The term of this swap agreement expires in February 2023. As of September 30, 2021 and 2020, the fair value of the interest rate swap was a liability of $37,571 and $68,033, respectively. The related interest rate swap liability is included in other liabilities on the statement of financial position.

4. LIQUIDITY

The following represents the Organization's financial assets available for operating expenses and capital expenditures on fixed assets within one year of the statement of financial position date at September 30:

	2021	2020
Cash and cash equivalents	$ 1,253,142	$ 1,517,794
Grants and contracts receivable, net	662,317	616,589
Total current liquid assets	1,915,459	2,134,383
Less: Assets with board designations not in investments	(350,157)	(441,133)
Total financial assets liquid within one year	$ 1,565,302	$ 1,693,250

As described in Note 3, the Organization also has a $250,000 line of credit available to meet cash flow needs.

5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at September 30:

	2021	2020
Furniture and equipment	$ 1,465,311	$ 1,390,638
Leasehold improvement	6,600	6,600
Building	1,904,403	1,866,093
Land	720,800	720,800
	4,097,114	3,984,131
Less accumulated depreciation	(1,703,083)	(1,515,494)
	$ 2,394,031	$ 2,468,637

6. OPERATING LEASES

The Organization has entered into agreements to lease office space and other equipment for various periods through 2031. Future minimum rental payments required under this lease are as follows:

2022	$ 172,926
2023	171,464
2024	164,079
2025	134,502
2026	135,954
Thereafter	667,569
	$ 1,446,494

Rent expense under these leasing agreements along with several month to month leases totaled $210,454 for 2021 and $269,197 for 2020. The Organization has entered into various capital leases for a vehicle and copier.

The obligation under capital lease has been recorded in the financial statements at the present value of future minimum lease payments. Future minimum payments under capital leases are as follows:

2022	$ 12,240
2023	6,930
2024	1,265
Total minimum lease payments	20,435
Less current maturities of capital lease obligations	12,240
Long-term capital lease obligations	$ 8,195

7. RETIREMENT PLAN

The Organization maintains a tax deferred savings plan covering substantially all of its employees. Employees are permitted to make pre-tax deferrals of up to 25% of compensation or maximum amounts as allowed by law. The plan does not provide for an employer contribution.

8. NET ASSETS

Net assets consist of the following amounts as of September 30:

	2021	2020
Net assets without donor restrictions:		
Board designated funds	$ 2,470,186	$ 2,083,630
Net investment in property and equipment	1,355,921	1,358,589
Operating surplus	1,004,658	589,649
	$ 4,830,765	$ 4,031,868

Net assets with donor restrictions for purpose:

	2021	2020
Wheels for Wags – pet food purchase	$ -	$ 2,093
Meals on Wheels	497,549	-
	$ 497,549	$ 2,093

Net assets totaling $2,044 in 2021 and $0 in 2020 were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

Net assets with donor restrictions in perpetuity, the income from which is restricted for the following purpose:

General program activities	$ 191,436	$ 155,323

9. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework uses a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. GAAP requires the Organization to maximize the use of observable inputs when measuring fair value. The hierarchy describes three levels of inputs, which are as follows:

9. FAIR VALUE MEASUREMENTS, (Continued)

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Significant unobservable inputs.

In many cases, a valuation technique used to measure fair value includes inputs from more than one level of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. The categorization of an investment within the hierarchy reflects the relative ability to observe the fair value measure and does not necessarily correspond to the perceived risk of that investment.

If an investment that is measured using net asset value (NAV) has a readily determinable fair value (that is, it can be traded at the measurement date at its published NAV), it is included in Level 1 of the hierarchy. Otherwise, investments measured using NAVs are not included in Level 1, 2, or 3, but are separately reported.

The Organization recognizes transfers into and out of levels within the fair value hierarchy at the end of the reporting period. There were no transfers between levels in the year ended September 30, 2021 and 2020.

Valuation Techniques

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended September 30, 2021 and 2020.

Mutual funds - Valued at the NAV of shares on the last trading day of the fiscal year.

Equity securities - Valued at the closing quoted price in an active market.

Interests in assets held by Community Foundations - Valued at NAV per unit as reported by the Community Foundation.

Interest rate swap agreement - The fair value is estimated using forward-looking interest rate curves and discounted cash flows that are observable or that can be corroborated by observable market data.

9. FAIR VALUE MEASUREMENTS, (Continued)

The following table presents the assets carried on the statement of financial position by level within the fair value hierarchy:

	2021			
	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 652,908	$ -	$ -	$ 652,908
Equity securities	1,799,897	-	-	1,799,897
Total investments	2,452,805	-	-	2,452,805
Investments held by Community foundations	-	-	191,436	191,436
Total assets at fair value	$ 2,452,805	$ -	$ 191,436	2,644,241
Investments in money market (a)				164,825
Total				$ 2,809,066
Liabilities				
Interest rate swap	$ -	$ 37,571	$ -	$ 37,571

(a) The amount presented is at cost. The amount presented in this table is intended to permit reconciliation of the fair value hierarchy to the line item presented in the statements of financial position

	2020			
	Level 1	Level 2	Level 3	Total
Assets				
Mutual funds	$ 696,386	$ -	$ -	$ 696,386
Equity securities	946,111	-	-	946,111
Total investments	1,642,497	-	-	1,642,497
Investments held by Community foundations	-	-	155,323	155,323
Total assets at fair value	$ 1,642,497	$ -	$ 155,323	$ 1,797,820
Liabilities				
Interest rate swap	$ -	$ 68,033	$ -	$ 68,033

10. ENDOWMENT

The Organization's endowment includes the Meals on Wheels of Northeast Ohio Endowment Fund held by the Stark Community Foundation and the VANTAGE Aging Endowment Fund held by the Akron Community Foundation. Both of the funds are restricted for perpetuity endowment funds. Income received from these funds are for general operations of the Organization. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions. Funds functioning as endowment totaled $191,436 and $155,323 at September 30, 2021 and 2020, respectively.

Changes in Endowment Net Assets for the Years Ended September 30:

	With Donor Restrictions Restricted for Perpetuity
Endowment net assets, September 30, 2019	$ 149,009
Change in interest in assets held at a foundation	6,314
Endowment net assets, September 30, 2020	155,323
Change in interest in assets held at a foundation	36,113
Endowment net assets, September 30, 2021	$ 191,436

Return Objectives and Risk Parameters – The Organization has adopted investment and spending policies for endowment assets based on the policies held at the Stark Community Foundation and the Akron Community Foundation that attempt to provide a predictable stream of funding for Organization operations and programs.

Strategies Employed for Achieving Objectives – The Organization relies on a total return strategy at the Stark Community Foundation and the Akron Community Foundation in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

11. LEGAL MATTERS

During the normal course of business, the Organization is involved in routine legal matters that management intends to aggressively defend. Management believes the likelihood of any material adverse outcome to be remote.

12. CONCENTRATION OF CONTRIBUTIONS OR GRANTS

The Organization is funded from grants and reimbursements from various governmental agencies. The Organization anticipates the renewal of all its grants and federal awards. The Organization received approximately 58% and 61% of their revenue from the Department of Labor for the years ended September 30, 2021 and 2020, respectively. However, if there were changes in funding sources this could have a significant impact on the Organization.

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended September 30, 2021

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number		Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Labor				
Passed through Ohio Department of Labor:				
Senior Community Service Employment Program:				
United States Department of Labor	17.235	*	$ 4,182,612	$ -
Ohio Department of Aging	17.235	*	3,423,908	-
			7,606,520	
Workforce Innovation & Opportunities Act - WIOA Adult & Dislocated Workers:				
Cuyahoga County Workforce Development	17.258/17.260		42,690	-
U.S. Department of Health and Human Resources				
Passed through Direction Home Akron Canton Area Agency on Aging:				
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers and CARES Act for Supportive Services Under Title III-B of the Older Americans	93.044		1,033	-
Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045		1,002,469	-
COVID-19- Nutrition Services and CARES Act for Nutrition Services under Title III-C of the Older Americans Act	93.045		129,590	-
Nutrition Services Incentive Program (NSIP)	93.053		105,721	-
			1,238,813	
National Family Caregiver Support Title III Part E	93.052		12,887	-
Passed through Summit and Portage County Department of Job and Family Services:				
Social Serrvices Block Grant	93.667		12,373	-
U.S. Department of Housing and Urban Development				
Passed through Summit County:				
Community Development Block Grants - Entitlement Grants	14.218		38,472	-
Corporation of National and Community Service				
Retired and Senior Volunteer Program	94.002		369,458	-
U.S. Department of Agriculture				
Passed through Direction Home Akron Canton Area Agency on Aging:				
Senior Farmers Market Nutrition Program (SFMNP)	10.576		31,484	-
U.S. Department of Treasury				
Coronavirus Relief Fund	21.019		81,969	-
			$ 9,434,666	$ -

* Denotes major federal program

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of VANTAGE Aging (the Organization) under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of I VANTAGE Aging; it is not intended to and does not present the financial position, changes in net assets, functional expenses, or cash flows of VANTAGE Aging.

Basis of Accounting – Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. SUBRECIPIENTS

The Organization does not pass certain federal awards received to another not-for-profit, as noted on the supplemental schedule of expenditures of federal awards.

3. NON-CASH ASSISTANCE, LOANS OUTSTANDING, AND INSURANCE

The Organization did not receive any federal non-cash assistance, federal loans or federal insurance for the year ended September 30, 2021.

4. DE MINIMIS RATE

The Organization did not elect to use the de minimis rate of 10% for the year ended September 30, 2021.

274 White Pond Drive
Akron, OH 44320
330.864.6661

SIKICH.COM

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 of
VANTAGE Aging:

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 VANTAGE Aging (nonprofit organizations), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered VANTAGE Aging's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of VANTAGE Aging's internal control. Accordingly, we do not express an opinion on the effectiveness of VANTAGE Aging'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 the 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 VANTAGE Aging'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Sikich LLP

Akron, Ohio
March 9, 2022

274 White Pond Drive
Akron, OH 44320
330.864.6661

SIKICH.COM

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

To the Board of Directors of
VANTAGE Aging:

Report on Compliance for Each Major Federal Program

We have audited VANTAGE Aging'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 VANTAGE Aging's major federal programs for the year ended September 30, 2021. VANTAGE Aging'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 federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, VANTAGE Aging 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 September 30, 2021.

Report on Internal Control Over Compliance

Management of VANTAGE Aging 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 VANTAGE Aging'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 VANTAGE Aging'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 a 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.

Sikich LLP

Akron, Ohio
March 9, 2022

SUPPLEMENTAL SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended September 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

	Yes	No	None Reported
Type of auditor's report issued – unmodified			
Internal control over financial reporting:			
• Material weakness(es) identified?		√	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?			√
Noncompliance material to financial statements noted?		√	
Federal Awards			
Internal control over major programs:			
• Material weakness(es) identified?		√	
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?			√
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 2CFR Section 200. 516(a)?		√	

Identification of major programs:
U.S. Department of Labor
Passed through the Ohio Department of Labor:
Senior Community Service Employment Program:
ALN 17.235

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

	Yes	No	None Reported
Auditee qualified as low-risk auditee?	√		

SUPPLEMENTAL SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended September 30, 2021

Section II – Financial Statement Findings

None

Section III –Major Federal Award Programs Finding and Questioned Costs

None

Section IV – Summary of Prior Audit Findings

None