AIDS MINISTRIES – AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDAIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended June 30, 2025
With Summarized Information for June 30, 2024

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INDEPENDENT AUDITORS' REPORT

Board of Directors
AIDS Ministries-AIDS Assist of North Indiana, Inc.
d/b/a Health Plus Indiana and
Refresh F5, Inc. d/b/a Health Plus Clinic
South Bend, Indiana

Opinion

We have audited the accompanying consolidated financial statements of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic (nonprofit organizations) which comprise the consolidating statement of financial position as of June 30, 2025, and the related consolidating statements of activities and functional expenses and consolidated statement of cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic as of June 30, 2025, and the changes in their net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's 2024 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 3, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by <u>Government Auditing Standards</u>

In accordance with <u>Government Auditing Standards</u>, we have also issued our report dated February 26, 2026 on our consideration of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic'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 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 AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> in considering AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control over financial reporting and compliance.

Dulin, Ward & DeWald, Inc.

Fort Wayne, Indiana
February 26, 2026

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2025 with Summarized Information for June 30, 2024

	Health Plus	Clinic	Eliminations	2025 Total	2024 Total (As Restated)
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 86,155	$ 52,383	$ -	$ 138,538	$ 179,747
Accounts receivable	43,104	-	-	43,104	12,918
Grants and contributions receivable	500,043	78,655	-	578,698	513,095
Prepaid expenses	53,907	-	(4,163)	49,744	36,814
Total Current Assets	683,209	131,038	(4,163)	810,084	742,574
LONG-TERM ASSETS					
Loan fees - net of amortization of $1,747 (2025) and $1,327 (2024)	349	-	-	349	769
Operating lease right-of-use assets	3,300	3,943	-	7,243	28,988
Financing lease right-of-use assets	15,286	-	-	15,286	22,342
PROPERTY AND EQUIPMENT					
Land	52,025	-	-	52,025	52,025
Office equipment	348,821	83,558	-	432,379	331,092
Vehicles	210,366	55,058	-	265,424	192,117
Buildings	1,627,422	-	-	1,627,422	1,609,886
Furniture and fixtures in housing units	16,948	-	-	16,948	16,948
Improvements	547,394	-	-	547,394	547,394
	2,802,976	138,616	-	2,941,592	2,749,462
Accumulated depreciation	1,282,224	35,093	-	1,317,317	1,171,817
Net Property and Equipment	1,520,752	103,523	-	1,624,275	1,577,645
Total Long-Term Assets	1,539,687	107,466	-	1,647,153	1,629,744
Total Assets	$ 2,222,896	$ 238,504	$ (4,163)	$ 2,457,237	$ 2,372,318

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

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2025 with Summarized Information for June 30, 2024

	Health Plus	Clinic	Eliminations	2025 Total	2024 Total (As Restated)
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of notes payable	$ 160,686	$ -	$ -	$ 160,686	$ 13,601
Current portion of operating lease liabilities	1,020	3,943	-	4,963	12,054
Current portion of financing lease liabilities	7,680	-	-	7,680	7,680
Accrued payroll and liabilities	201,420	-	-	201,420	209,321
Accounts payable	20,243	7,681	-	27,924	86,412
Deferred revenue	-	4,163	(4,163)	-	-
Refundable advances	19,475	-	-	19,475	9,399
Total Current Liabilities	410,524	15,787	(4,163)	422,148	338,467
LONG-TERM LIABILITIES					
Notes payable	160,686	-	-	160,686	173,748
Operating lease liabilities	3,300	3,943	-	7,243	28,988
Financing lease liabilities	16,022	-	-	16,022	23,029
	180,008	3,943	-	183,951	225,765
Current portion	169,386	3,943	-	173,329	33,335
Total Long-Term Liabilities	10,622	-	-	10,622	192,430
Total Liabilities	421,146	15,787	(4,163)	432,770	530,897
NET ASSETS					
Without donor restrictions	1,784,903	222,099	-	2,007,002	1,805,586
With donor restrictions	16,847	618	-	17,465	35,835
Total Net Assets	1,801,750	222,717	-	2,024,467	1,841,421
Total Liabilities and Net Assets	$ 2,222,896	$ 238,504	$ (4,163)	$ 2,457,237	$ 2,372,318

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

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended June 30, 2025 with Summarized
Information for the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Health Plus Total	Without Donor Restrictions	With Donor Restrictions	Clinic Total	Eliminations	2025 Total	2024 Total (As Restated)
CHANGE IN NET ASSETS									
Support, Revenue and Gains:									
Government grants - federal	$ 2,868,152	$ -	$ 2,868,152	$ 407,408	$ -	$ 407,408	$ (152,015)	$ 3,123,545	$ 3,032,238
Contributed nonfinancial assets - federal	53,919	-	53,919	-	-	-	-	53,919	53,919
Government grants - state and local	164,895	-	164,895	-	-	-	-	164,895	89,523
Other grants	51,832	21,500	73,332	-	2,500	2,500	-	75,832	88,000
Contributions	18,527	-	18,527	-	-	-	-	18,527	17,548
Contributed nonfinancial assets	100	-	100	-	-	-	-	100	223
United Way	-	7,287	7,287	-	-	-	-	7,287	18,726
Program fees	64,332	-	64,332	-	-	-	-	64,332	867
Rent income	51,120	-	51,120	-	-	-	-	51,120	39,067
Other income	3,481	-	3,481	-	-	-	-	3,481	2,670
Gain on disposal of property and equipment	-	-	-	1,700	-	1,700	-	1,700	-
Net Assets Released From Restrictions	46,286	(46,286)	-	3,371	(3,371)	-	-	-	-
Total Support, Revenue and Gains	3,322,644	(17,499)	3,305,145	412,479	(871)	411,608	(152,015)	3,564,738	3,342,781
Expenses:									
Client services	2,442,108	-	2,442,108	237,137	-	237,137	(151,805)	2,527,440	2,370,231
Preventative services	509,253	-	509,253	95,693	-	95,693	(210)	604,736	620,493
Management and general	240,021	-	240,021	8,495	-	8,495	-	248,516	208,225
Fundraising	1,000	-	1,000	-	-	-	-	1,000	-
Total Expenses	3,192,382	-	3,192,382	341,325	-	341,325	(152,015)	3,381,692	3,198,949
CHANGE IN NET ASSETS	130,262	(17,499)	112,763	71,154	(871)	70,283	-	183,046	143,832
NET ASSETS - beginning of year	1,654,641	34,346	1,688,987	150,945	1,489	152,434	-	1,841,421	1,697,589
NET ASSETS - end of year	$ 1,784,903	$ 16,847	$ 1,801,750	$ 222,099	$ 618	$ 222,717	$ -	$ 2,024,467	$ 1,841,421

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

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2025 with Summarized
Information for the Year Ended June 30, 2024

	Program Services			Health	Program Services						
	Client Services	**Preventative Services**	**Management and General**	**Health Plus Total**	**Client Services**	**Preventative Services**	**Management and General**	**Clinic Total**	**Eliminations**	**2025 Total**	**2024 Total (As Restated)**
Salaries	$ 1,163,117	$ 330,074	$ 78,588	$ 1,571,779	$ -	$ -	$ -	$ -	$ -	$ 1,571,779	$ 1,574,344
Employee benefits	102,885	29,197	6,951	139,033	-	-	-	-	-	139,033	111,005
Payroll taxes	90,889	25,793	6,141	122,823	-	-	-	-	-	122,823	117,552
Total Salaries and Related Expenses	1,356,891	385,064	91,680	1,833,635	-	-	-	-	-	1,833,635	1,802,901
Client assistance	581,258	13,043	110	594,411	10,284	-	-	10,284	-	604,695	596,012
Outside services	116,605	11,671	39,470	167,746	184,175	87,373	(588)	270,960	(150,942)	287,764	187,827
Building expenses	122,052	9,275	1,579	133,906	3,228	970	-	4,198	(1,073)	137,031	155,916
Travel	51,441	11,028	25,398	87,867	4,925	4,814	4,915	14,654	-	102,521	89,606
Office expense	44,243	21,067	3,713	69,023	19,726	1,533	1,345	22,604	-	91,627	55,573
Insurance	38,246	6,373	3,803	48,422	-	189	-	189	-	48,611	44,037
Legal and accounting	1,216	-	37,089	38,305	219	222	-	441	-	38,746	40,764
Telephone	20,673	5,069	-	25,742	130	140	-	270	-	26,012	24,667
Training	12,389	2,358	300	15,047	680	452	-	1,132	-	16,179	16,165
Professional fees	-	-	15,876	15,876	-	-	-	-	-	15,876	18,092
Interest	-	-	11,311	11,311	-	-	-	-	-	11,311	16,108
Postage	4,882	-	2,127	7,009	-	-	-	-	-	7,009	5,238
Miscellaneous	-	-	-	-	-	-	-	-	-	-	97
Total Expenses Before Depreciation and Amortization	2,349,896	464,948	232,456	3,048,300	223,367	95,693	5,672	324,732	(152,015)	3,221,017	3,053,003
Depreciation and amortization	92,212	44,305	7,565	144,082	13,770	-	2,823	16,593	-	160,675	145,946
Total Functional Expenses	$ 2,442,108	$ 509,253	$ 240,021	$ 3,192,382	$ 237,137	$ 95,693	$ 8,495	$ 341,325	$ (152,015)	$ 3,381,692	$ 3,198,949

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

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC

CONSOLIDATED STATEMENT OF CASH FLOWS

Year Ended June 30, 2025 with Summarized Information
for the Year Ended June 30, 2024

	2025	2024 (As Restated)
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 183,046	$ 143,832
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Donated property and equipment	(53,919)	(53,919)
Depreciation	153,199	138,472
Amortization	7,476	7,474
(Gain) loss on disposal of property and equipment	(1,700)	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(30,186)	(12,774)
Grants and contributions receivable	(65,603)	(52,928)
Prepaid expenses	(12,930)	10,431
Increase (decrease) in:		
Accrued payroll and liabilities	(7,901)	21,356
Accounts payable	(58,488)	12,300
Refundable advances	10,076	(14,643)
Cash Flows From Operating Activities	123,070	199,601
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(159,210)	(212,860)
Proceeds from disposal of property and equipment	15,000	-
Cash Flows From Investing Activities	(144,210)	(212,860)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on financing leases	(7,007)	(6,775)
Payments on notes payable	(13,062)	(12,443)
Cash Flows From Financing Activities	(20,069)	(19,218)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(41,209)	(32,477)
CASH AND CASH EQUIVALENTS - beginning of year	179,747	212,224
CASH AND CASH EQUIVALENTS - end of year	$ 138,538	$ 179,747

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

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

AIDS Ministries-AIDS Assist of North Indiana, Inc.'s d/b/a Health Plus Indiana (Health Plus) mission is to help create a world that supports and enhances the lives of people infected with and affected by HIV and AIDS. Health Plus provides both client services and preventive services. Client services include care coordination, housing programs, social support, medical needs assessment, and provides direct assistance and support for those infected and/or affected by HIV/AIDS in northern Indiana. Preventative services include education, a resource center, preventive educational services, testing, and counseling for members of the community.

Refresh F5, Inc. d/b/a Health Plus Clinic (Clinic) is a separate 501(c)(3) organization that exists to provide free testing to the community, community outreach, support and prevention for HIV.

Effective January 1, 2023, Health Plus took control of the Clinic's board of directors and as such, the consolidated financial statements include the accounts of Health Plus and the Clinic (Organizations). All significant balances and transactions between Health Plus and the Clinic have been eliminated in these financial statements.

Income Taxes

Health Plus and Clinic are exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and have been classified as organizations that are not private foundations under Section 509(a) of the Internal Revenue Code.

Recent Accounting Guidance

During 2024, the Organizations adopted ASU 2016-13, *Financial Instruments – Credit Losses* (Topic 326). The ASU and its related amendments replace the previous expected credit loss methodology with a new incurred loss methodology. The new standard applies to financial instruments including, but not limited to, trade receivables. Under the new standard, organizations must consider historical information, current conditions and a reasonable forecast period when estimating credit loss. The adoption of the standard had no material impact on the Organizations' financial statements.

(continued)

Estimates

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

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organizations consider all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

Receivables

Grants receivable are due from government and other significant funding sources. The Organizations provide an allowance for doubtful accounts, if considered necessary, which is based on management's estimate of losses that will be incurred in the collection of all receivables.

Accounts receivable are stated at the amount of consideration from customers, of which the Organizations have an unconditional right to receive. Based on management's assessment of the credit history with payees having outstanding balances and current relationships with them, it has been concluded that credit losses on balances outstanding at year-end will be immaterial.

Right-of-Use Leased Assets and Liabilities

The Organizations determine if an arrangement is a lease at the inception of the contract. The right-of-use assets represent the Organizations' right to use the underlying assets for the lease term and the lease liabilities represent the Organizations' obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at commencement date based on the present value of lease payments over the lease term. The lease term includes any option to extend the lease when it is reasonably certain that the Organizations will exercise that option. Absent an implicit rate, the Organizations will use a risk-free rate in determining the present value of lease payments. Lease expense for payments on these leases is recognized on a straight-line basis over the terms of the leases and are reflected in the statement of functional expenses.

(continued)

The Organizations elected the package of practical expedients and to not separate lease and non-lease components for all leases. The Organizations have elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis.

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. The Organizations follow the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets. Items with a cost in excess of $1,000 and a useful life in excess of one year are capitalized.

Net Assets

Net assets without donor restrictions are available for use at the discretion of the Organizations' management and the board of directors. From time to time the board designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. The Organizations report gifts of cash and other assets as revenue with donor restrictions 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, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If a donor restriction is satisfied in the period the gift is received, the support is reported as net assets without donor restrictions.

Revenue and Revenue Recognition

A portion of the Organizations' revenue is derived from cost-reimbursable federal, state and local grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organizations have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

The Organizations recognize contributions as public support when cash, other assets or an unconditional promise is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met.

(continued)

Contributed nonfinancial assets are recognized as support and expense or property and equipment and are recorded at market value as of the date received. The Organization also receives substantial contributions of nonprofessional services. The fair market value of the donated nonprofessional services is not reflected in the financial statements because it does not meet the recognition criteria set forth in FASB ASC 958-605.

Program fees result from clinic services provided to clients. Revenue is recognized as of the date of service.

Rent income is recognized as revenue at the time building space is provided.

Other income is recognized as revenue when received.

Functional Allocation of Expense

The costs of providing the Organizations' programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses allocated based on time and effort include salaries and related expenses. Expenses allocated based on square footage include building expenses, insurance, office expense, telephone, postage, and depreciation and amortization.

Summarized Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. 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 Organizations' financial statements for the year ended June 30, 2024, from which the summarized information was derived.

Reclassification

Certain reclassifications have been made to confirm prior years' financial statements to the current presentation. These reclassifications have no effect on previously reported operational results.

(continued)

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

Management has evaluated subsequent events through February 26, 2026 the date which the financial statements were available for issue.

2. GRANTS AND CONTRIBUTIONS RECEIVABLE

Grants and contributions receivable consist primarily of amounts due under government cost reimbursement grants. All receivables are due within one year.

3. INVESTMENT

In July 2019, Health Plus became a 50% owner of a new pharmacy created as a C-corporation. Health Plus has no control over the pharmacy and therefore the equity method is not applied to the investment and its activity is not consolidated in these financial statements. The pharmacy, which operates on a calendar year, started operations in February 2020. Health Plus' investment in the pharmacy will be valued based on the reporting entities measurement date (December 31) each year.

Per FASB ASC 321-10-35-2, if an equity security does not have a readily determinable fair value and does not qualify for the practical expedient to estimate fair value using net asset value in accordance with FASB ASC 820-10-35-59, a nonprofit may elect to measure that equity security at its cost minus impairment, if any. Health Plus does not qualify for the practical expedient and has elected to measure the investment using the guidance in FASB ASC 321-10-35-2 and will reassess each year whether the investment qualifies to be measured in accordance with FASB ASC 321-10-35-2. Health Plus has no cost in the investment as of the measurement date of December 31, 2024; therefore, no amount has been recorded at June 30, 2025 on the Organization's financial statements.

4. LEASES – RIGHT-OF-USE ASSETS AND LIABILITIES

The following leases related assets and liabilities are recorded on the consolidating statement of financial position as of June 30:

	2025	2024
Assets:		
Operating lease right-of-use assets	$ 7,243	$ 28,988
Financing lease right-of-use assets	15,286	22,342
	$ 22,529	$ 51,330
Liabilities:		
Operating lease liabilities	$ 7,243	$ 28,988
Financing lease liabilities	16,022	23,029
	$ 23,265	$ 52,017

The Organizations lease equipment under operating leases expiring through fiscal year 2029. The Organizations will pay monthly payments of approximately $501 with implied interest rates of 3.11% and 4.45%. Total rental expense under these leases was $10,627 for 2025 and $6,687 for 2024.

The Organizations lease facilities under an operating lease expiring in fiscal year 2026 with an option to renew for four additional three-year terms. The Organizations will pay monthly payments of $500 with an implied interest rate of 3.83%. Total rental expense under the leases was $6,000 for 2025 and 2024.

Minimum future lease payments under noncancelable operating leases having initial or remaining terms of one year or more as of June 30, 2025 for each of the next five years and in the aggregate are:

2026	$ 5,020
2027	1,020
2028	1,020
2029	510
2030 and thereafter	-
	7,570
Less imputed interest	327
Operating lease liabilities	$ 7,243

(continued)

4. LEASES – RIGHT-OF-USE ASSETS AND LIABILITIES (continued)

Weighted average remaining lease term	2.58 years
Weighted average discount rate	4.40%

The Organizations lease equipment under a financing lease that expires in fiscal year 2027. The Organizations will pay monthly payments of $640 with an implied interest rate of 3.39%. Total interest expense charged to operations was $673 in 2025 and $906 in 2024.

Minimum future lease payments under noncancelable financing leases having initial or remaining terms of one year or more as of June 30, 2025 for each of the next five years and in the aggregate are:

2026	$ 7,680
2027	7,680
2028	1,280
2029	-
2030	-
2031 and thereafter	-
	16,640
Less imputed interest	618
Operating lease liabilities	$ 16,022

Weighted average remaining lease term	2.17 years
Weighted average discount rate	3.52%

5. LINE OF CREDIT

Health Plus has available at June 30, 2025 a $250,000 line of credit with First Source Bank. Interest, which is computed monthly on the unpaid balance, is at prime rate plus 2.00% (8.50% at June 30, 2025). The note, which is secured by all business assets of Health Plus, expires in May 2026. There was no amount outstanding at June 30, 2025 on the line of credit.

The amount of interest charged to operations was $1,409 in 2025 and $5,141 in 2024.

6. NOTES PAYABLE

Notes payable consist of the following:

	2025	2024
Note payable to First Source Bank in monthly installments of $1,638 including interest at 5.42%, secured by real estate, due May 1, 2026.	$ 160,686	$ 171,211
Note payable to Ally Bank in monthly installments of $239 including interest at 7.79%, secured by a vehicle, due May 6, 2025.	-	2,537
	$ 160,686	$ 173,748

Maturities on the notes payable are as follows:

2026	$ 160,686

The amount of interest charged to operations was $9,229 in 2025 and $10,061 in 2024.

7. NET ASSETS

Net assets with donor restrictions are restricted for the following as of June 30:

	2025	2024
Time purpose:		
Future periods	$ 7,500	$ 7,500
Specific purpose:		
Direct emergency financial assistance	6,769	17,939
Direct emergency financial assistance – Clinic	500	1,283
Pantry	1,965	345

(continued)

7. NET ASSETS (continued)

	2025	2024
COVID assistance	$ 434	$ 7,147
Purchase of hygiene and cleaning products – Clinic	118	-
Other programs	179	641
Team HEAT – heating utilities assistance	-	775
Adolescent champion model – Clinic	-	205
	$ 17,465	$ 35,835

Net assets were released from donor restrictions as follows for the year ended June 30:

	2025	2024
Satisfaction of purpose restrictions:		
Direct emergency financial assistance	$ 25,169	$ 20,602
Direct emergency financial assistance – Clinic	783	653
Other programs	7,960	8,081
COVID assistance	6,714	3,038
Team HEAT – heating utilities assistance	5,775	7,616
Purchase of hygiene and cleaning products – Clinic	2,383	-
Pantry	668	2,048
Adolescent champion model – Clinic	205	1,414
Innovation	-	5,100
After care program	-	55
	$ 49,657	$ 48,607

Net assets without donor restrictions include undesignated net assets of $2,007,002 at June 30, 2025 and $1,805,586 at June 30, 2024.

8. GOVERNMENT GRANTS – STATE AND LOCAL

The Organizations received the following state and local government grants during the year ended June 30.

	2025	2024
State of Indiana:		
Indiana Department of Health	$ 164,895	$ 84,523
Treasurer of Scott County, Indiana	-	5,000
	$ 164,895	$ 89,523

9. CONTRIBUTED NONFINANCIAL ASSETS

The Organizations recognized the following contributions of nonfinancial assets for the year ended June 30.

	2025	2024
Vehicles	$ 53,919	$ 53,919
Client Services:		
Client assistance	100	223
	$ 54,019	$ 54,142

The contributed vehicles were recorded at the invoice price from the vendor for the vehicle less the amount paid by the Organizations. Health Plus received grants from the U.S. Department of Transportation in the amount of $53,919 in both 2025 and 2024 for the direct payment of a vehicle. The vehicle is used by the Organizations for its programs.

Client assistance includes donated items for the pantry provided for clients valued at the fair market value of similar items.

10. RENT INCOME

Health Plus collects rent on a month-to-month basis from clients living in the Organization's housing units. The monthly rent is not fixed for any properties and is calculated based on the clients' income levels. Total rental income recognized from these leases was $22,120 for 2025 and $18,067 for 2024.

Health Plus also leases portions of its building to another organization under an operating lease expiring December 2029. Total rental income recognized from the lease was $12,000 for 2025 and $6,000 for 2024.

In addition, Health Plus leases facility space to the pharmacy, of which it is a 50% owner (Note 3), under an operating lease that expires June 2026. Total rental income recognized from this lease was $17,000 for 2025 and $12,000 for 2024.

Minimum future lease payments under the noncancelable operating leases having initial or remaining terms of one year or more as of June 30, 2025 for each of the next five years and in the aggregate are:

2026	$ 30,000
2027	12,000
2028	12,000
2029	6,000
2030	-
2031 and thereafter	-
	$ 60,000

Health Plus also leased a portion of its building to other organizations under a year-to-year operating lease which ended in fiscal year 2024 and was not renewed. Total rental income recognized from this lease was $3,000 for 2024.

11. PENSION PLAN

Health Plus sponsors a defined contribution SIMPLE plan under Section 408(p) of the Internal Revenue Code. The plan covers any full-time employee who has passed their 90-day probationary period. Health Plus matches up to 3% contributed by the employees. Contributions to the plan charged to operations were $14,581 in 2025 and $12,659 in 2024.

12. STATEMENT OF CASH FLOWS

Cash used in operating activities included interest paid of $11,311 in 2025 and $16,108 in 2024.

Non cash investing and financing activities include donated property and equipment in the amount of $53,919 for the year ended June 30, 2025 and $53,919 for the year ended June 30, 2024.

13. AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30 comprise the following:

	2025	2024
Cash and cash equivalents	$ 138,538	$ 179,747
Accounts receivable	43,104	12,918
Grants and contributions receivable	578,698	513,095
Total financial assets	780,340	705,760
Less net assets not available within one year:		
Net assets with donor restrictions:		
Specific purpose	(9,965)	(28,335)
Financial assets available to meet general expenditures within one year	$ 770,375	$ 677,425

In addition to financial assets available to meet general expenditures over the next year, the Organizations also receive monthly grant reimbursements that support the Organizations' general operations. Additionally, the Organization has available a line of credit that may be utilized.

14. CONCENTRATIONS

The Organizations receive substantial support from the federal government. A significant reduction in the level of this support, if it were to occur, may have an effect on the Organizations' programs and activities. Claims for federally supported programs are filed and reimbursed on a monthly basis.

15. RESTATEMENT

The financial statements for the year ended June 30, 2024 have been restated to correct the recording of refundable advances. As a result of the correction refundable advances were decreased by $43,818, prepaid expenses were increased by $100, and government grants – federal were increased by $43,918. Net assets without donor restrictions at June 30, 2024 and the change in net assets without donor restrictions for the year ended June 30, 2024 were also increased by $43,918.

16. SUBSEQUENT EVENTS

Subsequent to year-end, the Clinic closed as a separate 501(c)(3) organization and was merged into Health Plus Health Plus also took over 100% ownership of the pharmacy described in footnote 3 and subsequently closed the pharmacy. Lastly, AIDS Ministries-AIDS Assist of North Indiana, Inc. legally changed its name to Health Plus Indiana, Inc.

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC. D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC. D/B/A HEALTH PLUS CLINIC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

Federal Agency/ Pass-Through Agency/ Program Title	Assistance Listing Number	Agency or Pass-Through Number	Sub - Recipients	Revenue Recognized	Expenditures
U.S. Department of Housing and Urban Development:					
Passed through City of Elkhart, Indiana:					
Community Development Block Grant	14.218	Unknown	$ -	$ 5,332	$ 5,332
Passed through City of South Bend, Indiana:					
Emergency Shelter Operations and Rapid Rehousing Activities	14.231	23-JE-20/ 24-JE-20	-	31,229	31,160
Passed through Indiana Housing and Community Development Authority:		CC-024-004			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	CC-022-001-C/	-	331,676	331,135
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	CC-023-001-C	-	116,099	111,434
		Subtotal 14.241	-	447,775	442,569
Continuum of Care Program	14.267	IN0174L5H022309	-	147,820	147,820
U.S. Department of the Treasury:					
Passed through Indiana State Department of Health:					
Coronavirus State Fiscal Recovery Funds (CSFRF)	21.027	65943	-	309,387	300,375
Passed through The Health Foundation of Greater Indianapolis, Inc.:					
Coronavirus State Fiscal Recovery Funds (CSFRF)	21.027	23-1598	-	67,993	67,993
Coronavirus State Fiscal Recovery Funds (CSFRF)	21.027	23-1608	-	84,947	84,947
		Subtotal 21.027	-	462,327	453,315
U.S. Department of Health and Human Services:					
Passed through National Foundation for the Centers For Disease Control and Prevention, Inc.:					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	4627	-	5,594	5,456

(continued)

See independent auditors' report.

Federal Agency/ Pass-Through Agency/ Program Title	Assistance Listing Number	Agency or Pass-Through Number	Sub - Recipients	Revenue Recognized	Expenditures
(continued)					
U.S. Department of Health and Human Services:					
Passed through Indiana State Department of Health:					
HIV Care Formula/Ryan White Part B					
(Ryan White Part B Rebates)	93.917	81447/92482	$ -	$ 1,428,626	$ 1,419,999
Passed through Indiana AIDS Fund:					
HIV Care Formula/Ryan White Part B	93.917	24-1670	-	45,022	43,935
Region 2 Zero Is Possible (ZIP) Coalition	93.917	23-1623	-	2,553	2,553
		Subtotal 93.917	-	1,476,201	1,466,487
Ryan White Part C Outpatient EIS Program	93.918	6 H76HA49237-02-02/ 6 H76HA49237-03-01	-	350,999	350,999
Passed through Indiana State Department of Health:					
CDC - Integrated Prevention for Health Disparities	93.940	85494	-	8,200	8,200
HIV Prevention Activities Health Department Based Program	93.940	86463	-	77,825	76,374
HIV Prevention Activities Health Department Based Program	93.940	73066	-	13,075	12,722
		Subtotal 93.940	-	99,100	97,296
Passed through Indiana Family and Social Services Administration:					
Substance Abuse Mental Health Services Administration (SAMHSA):					
Substance Abuse Block Grant	93.959	59137	-	34,409	34,409
FSSA/DMPHA Opioid Settlement ARPA	93.959	89250	-	55,926	55,926
		Subtotal 93.959	-	90,335	90,335
HIV Care Formula/Ryan White Part B					
(Strengthening Prevention and Control for Health)	93.977	91507	-	6,833	6,833
Government Grants - Federal			-	3,123,545	3,097,602
U.S. Department of Transportation:					
Passed through Michiana Area Council of Governments:					
Section 5310 Program	20.513	Unknown	-	53,919	53,919
Contributed Nonfinancial Assets - Federal			-	53,919	53,919
			$ -	$ 3,177,464	$ 3,151,521

See independent auditors' report.

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC.
D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC.
D/B/A HEALTH PLUS CLINIC
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2025

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Health Plus and the Clinic under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the Organizations, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organizations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

3. INDIRECT COST RATE

The Organizations have elected not to use the 15% de minimis indirect cost rate effective October 1, 2024 or the 10% de minimis indirect cost rate prior to October 1, 2024 allowed under the Uniform Guidance.

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INDEPENDENT AUDITORS' 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
AIDS Ministries-AIDS Assist of North Indiana, Inc.
d/b/a Health Plus Indiana and Refresh F5, Inc.
d/b/a Health Plus Clinic
South Bend, Indiana

We have audited, in accordance with the 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 financial statements of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic which comprise the consolidating statement of financial position as of June 30, 2025, and the related consolidating statements of activities and functional expenses and consolidated statement of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic'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 on the effectiveness of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control. Accordingly, we do not express an opinion on the effectiveness of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

Dulin, Ward & DeWald, Inc.

Fort Wayne, Indiana
February 26, 2026

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

Board of Directors
AIDS Ministries-AIDS Assist of North Indiana, Inc.
d/b/a Health Plus Indiana and Refresh F5, Inc.
d/b/a Health Plus Clinic
South Bend, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's major federal programs for the year ended June 30, 2025. AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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 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, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in

the circumstances 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 AIDS Ministries-AIDS Assist of North Indiana, Inc. d/b/a Health Plus Indiana and Refresh F5, Inc. d/b/a Health Plus Clinic's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dulin, Ward & DeWald, Inc.

Fort Wayne, Indiana
February 26, 2026

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC.
D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC.
D/B/A HEALTH PLUS CLINIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal Control over financial reporting:	
Material weakness(es) identified?	____ Yes __X__ No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	____ 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 deficiency(ies) identified that are not considered to be material weakness(es)?	____ Yes __X__ None Reported
Type of report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	____ Yes __X__ No

(continued)

(continued)

Identification of Major Programs:

Assistance Listing Number	Name of Federal Program or Cluster
93.917	HIV CARE Formula Grants/Ryan White Part B

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

Auditee qualified as low-risk? ____ Yes __X__ No

Section II - Financial Statement Findings

No material weaknesses or instances of noncompliance noted.

Section III - Federal Award Findings and Questioned Costs

No material weaknesses or instances of noncompliance, including questioned costs noted.

AIDS MINISTRIES-AIDS ASSIST OF NORTH INDIANA, INC.
D/B/A HEALTH PLUS INDIANA AND REFRESH F5, INC.
D/B/A HEALTH PLUS CLINIC
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2025

There were no prior year findings.