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March 29, 2018

Board of Directors
Northeast Indiana Positive Resource Connection, Inc.
525 Oxford Street
Fort Wayne, IN 46806

We have reviewed the report prepared by Northeast Indiana Positive Resource Connection, Inc. and opined upon by Haines, Isenbarger & Skiba, LLC, Independent Public Accountants, for the period January 1, 2015 to December 31, 2015. Per the *Report of Independent Auditors* the financial statements included in the report present fairly the financial condition of Northeast Indiana Positive Resource Connection, Inc. as of December 31, 2015 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Haines, Isenbarger & Skiba, LLC prepared all required independent auditor's reports in accordance with generally accepted auditing standards and guidelines established by the State Board of Accounts.

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


Paul D. Joyce, CPA
State Examiner

Financial Statements and
Other Financial Information

NORTHEAST INDIANA POSITIVE RESOURCE CONNECTION, INC.

*Years ended December 31, 2015 and 2014
with Report of Independent Auditors*



HAINES, ISENBARGER & SKIBA, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Financial Statements and
Other Financial Information

NORTHEAST INDIANA POSITIVE RESOURCE CONNECTION, INC.

*Years ended December 31, 2015 and 2014
with Report of Independent Auditors*

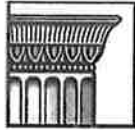
Northeast Indiana Positive Resource Connection, Inc.

Financial Statements and
Other Financial Information

Years ended December 31, 2015 and 2014

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Report of Independent Auditors

The Board of Directors
Northeast Indiana Positive Resource Connection, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of the Northeast Indiana Positive Resource Connection, Inc., formerly Positive Resource Center, Inc. which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 the Northeast Indiana Positive Resource Connection, Inc. as of December 31, 2015 and 2014, and the results of their operations, changes in their net assets, and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter: Schedule of Government Funds Received and Schedule of Contributions and Grants

Our audits were conducted for the purposes of forming an opinion on the financial statements as a whole. The accompanying schedule of government funds received and schedule of contributions and grants for the years ended December 31, 2015 and 2014 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain 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.

Haines, Leuninger & Skiba, LLC

April 20, 2016

Northeast Indiana Positive Resource Connection, Inc.

Statements of Financial Position

	December 31	
	2015	2014
Assets		
Cash and cash equivalents	\$ 219,310	\$ 163,867
Receivables:		
Pledges	137,618	109,150
Reimbursement claims—government grants	79,631	76,510
Rental and other	2,035	3,336
	<u>219,284</u>	<u>188,996</u>
Prepaid expenses and other current assets	9,744	28,624
Beneficial interest in funds held by the Community Foundation of Greater Fort Wayne Inc.	4,086	4,333
Land, building, and equipment:		
Land and improvements	43,000	43,000
Building and improvements	708,492	708,492
Equipment	140,814	250,924
	<u>892,306</u>	<u>1,002,416</u>
Less accumulated depreciation	675,634	781,133
	<u>216,672</u>	<u>221,283</u>
Total assets	<u>\$ 669,096</u>	<u>\$ 607,103</u>
Liabilities and net assets		
Liabilities:		
Accounts payable	\$ 10,317	\$ 12,457
Accrued compensation	17,882	26,465
Tenant deposits	2,250	2,900
Deferred revenue	250	1,000
Total liabilities	<u>30,699</u>	<u>42,822</u>
Net assets:		
Unrestricted	336,815	350,929
Temporarily restricted	301,582	213,352
Total net assets	<u>638,397</u>	<u>564,281</u>
Total liabilities and net assets	<u>\$ 669,096</u>	<u>\$ 607,103</u>

See accompanying notes.

Northeast Indiana Positive Resource Connection, Inc.

Statements of Activities and Changes in Net Assets

	Year ended December 31					
	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support, revenues, and gains (losses)						
Contributions and grants	\$ 32,384	\$ 312,425	\$ 344,809	\$ 16,507	\$ 315,486	\$ 331,993
Contributed goods and services	1,127	-	1,127	638	-	638
Government grants	524,888	-	524,888	544,645	-	544,645
United Way	32,426	-	32,426	32,200	-	32,200
Special events	77,394	34,416	111,810	123,965	-	123,965
Rent	36,409	-	36,409	42,249	-	42,249
Investment income (loss), net	(190)	-	(190)	116	-	116
Total support, revenues, and gains before net assets released from restrictions	704,438	346,841	1,051,279	760,320	315,486	1,075,806
Net assets released from restrictions	258,611	(258,611)	-	249,808	(249,808)	-
Total support, revenues, and gains	963,049	88,230	1,051,279	1,010,128	65,678	1,075,806
Expenses						
Program services	776,864	-	776,864	771,188	-	771,188
Management and general	117,628	-	117,628	100,821	-	100,821
Fundraising	82,671	-	82,671	80,409	-	80,409
Total expenses	977,163	-	977,163	952,418	-	952,418
Increase (decrease) in net assets	(14,114)	88,230	74,116	57,710	65,678	123,388
Net assets at beginning of year	350,929	213,352	564,281	293,219	147,674	440,893
Net assets at end of year	\$ 336,815	\$ 301,582	\$ 638,397	\$ 350,929	\$ 213,352	\$ 564,281

See accompanying notes.

Northeast Indiana Positive Resource Connection, Inc.

Statement of Functional Expenses

Year ended December 31, 2015

	Program Services					Supporting Services			Total Expenses
	Care Coordination	CPR/Prevention	Special Populations	Parkview Clinic	HOPWA/JRH	Total	Management and General	Fundraising	
Salaries	\$ 230,684	\$ 143,169	\$ 35,000	\$ -	\$ 29,919	\$ 438,772	\$ 47,170	\$ 35,328	\$ 521,270
Employee benefits	32,308	22,977	5,169	-	701	61,155	4,237	3,216	68,608
Payroll taxes	22,972	13,232	3,309	-	2,733	42,246	12,962	3,239	58,447
Staff development	322	90	62	-	50	524	218	-	742
Total salaries and related expenses	286,286	179,468	43,540	-	33,403	542,697	64,587	41,783	649,067
Grants to subrecipients	-	4,026	-	-	-	4,026	-	-	4,026
Insurance	6,178	2,445	867	-	378	9,868	6,722	848	17,438
Marketing	3,243	1,692	422	-	137	5,494	1,566	1,267	8,327
Occupancy	17,080	6,587	2,237	1,098	33,031	60,033	5,832	2,347	68,212
Office supplies	8,767	3,553	1,193	44	456	14,013	6,630	1,326	21,969
Purchased services	5,568	489	172	128	-	6,357	31,989	210	38,556
Special assistance to individuals	47,356	2,531	447	-	27,584	77,918	-	-	77,918
Special event expenses	-	-	-	-	-	-	-	34,068	34,068
Travel and transportation	9,754	9,247	556	-	598	20,155	-	621	20,776
Total expenses before depreciation	384,232	210,038	49,434	1,270	95,587	740,561	117,326	82,470	940,357
Depreciation	2,064	1,183	277	-	32,779	36,303	302	201	36,806
Total expenses	\$ 386,296	\$ 211,221	\$ 49,711	\$ 1,270	\$ 128,366	\$ 776,864	\$ 117,628	\$ 82,671	\$ 977,163

See accompanying notes.

Northeast Indiana Positive Resource Connection, Inc.

Statement of Functional Expenses

Year ended December 31, 2014

	Program Services				Total	Supporting Services		Total Expenses
	Care Coordination	CPR/Prevention	Special Populations	HOPWA/JRH		Management and General	Fundraising	
Salaries	\$ 233,767	\$ 145,083	\$ 35,468	\$ 30,319	\$ 444,637	\$ 47,800	\$ 35,800	\$ 528,237
Employee benefits	25,780	18,334	4,125	559	48,798	3,381	2,566	54,745
Payroll taxes	19,101	11,002	2,751	2,272	35,126	10,779	2,693	48,598
Total salaries and related expenses	278,648	174,419	42,344	33,150	528,561	61,960	41,059	631,580
Grants to subrecipients	-	3,443	-	-	3,443	-	-	3,443
Insurance	5,954	2,357	836	364	9,511	6,479	817	16,807
Marketing	1,969	1,027	256	83	3,335	952	769	5,056
Occupancy	16,903	6,519	2,214	32,690	58,326	6,858	2,323	67,507
Office supplies	10,157	4,116	1,382	528	16,183	7,734	1,536	25,453
Purchased services	2,892	254	112	44	3,302	16,613	109	20,024
Special assistance to individuals	63,095	3,372	596	36,752	103,815	-	-	103,815
Special event expenses	-	-	-	-	-	-	33,103	33,103
Travel and transportation	8,528	8,085	486	523	17,622	-	543	18,165
Total expenses before depreciation	388,146	203,592	48,226	104,134	744,098	100,596	80,259	924,953
Depreciation	1,540	883	207	24,460	27,090	225	150	27,465
Total expenses	\$ 389,686	\$ 204,475	\$ 48,433	\$ 128,594	\$ 771,188	\$ 100,821	\$ 80,409	\$ 952,418

See accompanying notes.

Northeast Indiana Positive Resource Connection, Inc.

Statements of Cash Flows

	Year ended December 31	
	2015	2014
Operating activities		
Increase in net assets	\$ 74,116	\$ 123,388
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	36,806	27,465
Changes in operating assets and liabilities:		
Receivables	(30,288)	1,033
Prepaid expenses and other current assets	18,880	(16,402)
Accounts payable	(2,140)	2,677
Accrued compensation	(8,583)	1,228
Tenant deposits	(650)	(1,000)
Deferred revenue	(750)	1,000
Net cash provided by operating activities	<u>87,391</u>	<u>139,389</u>
Investing activities		
Decrease in beneficial interest in funds held by the Community Foundation of Greater Fort Wayne Inc.	247	7
Purchases of land, building, and equipment	(32,195)	(41,259)
Net cash used in investing activities	<u>(31,948)</u>	<u>(41,252)</u>
Increase in cash and cash equivalents	55,443	98,137
Cash and cash equivalents at beginning of year	163,867	65,730
Cash and cash equivalents at end of year	<u>\$ 219,310</u>	<u>\$ 163,867</u>

See accompanying notes.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements

December 31, 2015

1. Organization and Summary of Significant Accounting Policies

Organization

The mission of the Northeast Indiana Positive Resource Connection, Inc. (Positive Resource Connection), formerly Positive Resource Center, Inc. is:

to prevent new cases of HIV, AIDS, Hepatitis, and STDs and advance a compassionate and stigma-free community response.

The Positive Resource Connection was begun in 1985 by a group of volunteers who saw the need to care for people infected with the disease and provide the community with accurate information. The Positive Resource Connection has grown into a professional social service agency serving hundreds of individual clients each year and sharing information with the general public in northeast Indiana through annual programs and presentations.

The Positive Resource Connection offers services for persons living with HIV/AIDS, their families and loved ones, persons at risk for HIV, and the general public. Case management, residential services, prevention education, and public awareness remain central to the work of the Positive Resource Connection.

The Positive Resource Connection owns and operates a nineteen unit residential facility for persons living with HIV/AIDS in downtown Fort Wayne. The residential facility provides one-bedroom apartments and efficiency units, all with full kitchens and private baths. Additionally, the house offers a common living room, dining room, kitchen, weight room, and meeting room.

The Positive Resource Connection is a nonprofit voluntary health and welfare organization, exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (IRC), and qualifies for the 50 percent charitable contributions deduction limitation. The Positive Resource Connection has been classified as an organization that is not a private foundation under Section 509(a) of the IRC. However, the Positive Resource Connection is subject to federal income tax on any unrelated business taxable income. Management believes the Positive Resource Connection is no longer subject to examination by tax authorities for years before December 31, 2012.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The Positive Resource Connection maintains cash accounts at a local bank. From time to time during the year, the Positive Resource Connection cash amounts exceeded federally insured limits.

Land, Building, and Equipment

Land, building, and equipment are stated at cost or if donated, at fair value at the date of the donation, except for land, building, and equipment that have been impaired. For impaired assets, the carrying amount is reduced to the estimated fair market value. There were no impaired assets at December 31, 2015 and 2014. Items with a cost or value of \$1,500 or more and a useful life of one year or more are capitalized.

Depreciation is computed primarily by accelerated methods over the following estimated useful lives:

Land improvements	7 – 15 years
Building and improvements	7–27.5 years
Equipment	3 – 7 years

Expenditures for normal repairs and maintenance are expensed when incurred.

Net Assets

Net assets are allocated to and accounted for based upon the donor's intended purpose. Unrestricted net assets have no donor imposed restrictions placed upon them. In addition, the Positive Resource Connection has received certain net assets for specific purposes or later periods of time or after specified dates, and these amounts are reported as temporarily restricted net assets. Temporarily restricted net assets include amounts whose use is limited by donor imposed stipulations that can be met and removed by actions of the Positive Resource Connection pursuant to those stipulations, occurrence of a stated event, or passage of a specified time period. When donor imposed restrictions are met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions. Permanently restricted net assets include amounts whose use is limited by donor imposed restrictions which stipulate that resources be

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Net Assets (continued)

maintained permanently, but permits the Positive Resource Connection to expend part or all of the income derived from the donated assets for either unrestricted or temporarily restricted purposes. Resources arising from the results of operations or assets set aside by the Board of Directors are not considered to be donor restricted. As of December 31, 2015 and 2014, the Positive Resource Connection had no permanently restricted net assets.

Contributions and Pledges Receivable

Contributions, including gifts, grants, bequests, pledges, and other unconditional promises to give, without restrictions or stipulations are recorded as support (revenue) in the period received. Contributions are reported as temporarily restricted or permanently restricted support if they are received with donor imposed stipulations that limit their use.

Contributions of assets other than cash are recorded at their fair market value. The Positive Resource Connection reports gifts of equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the Positive Resource Connection reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. The Positive Resource Connection reclassifies these temporarily restricted net assets to unrestricted net assets at that time.

Contributions of services are recognized as revenue if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills and typically need to be purchased if not provided by donation. A substantial number of volunteers donate significant amounts of time in providing the Positive Resource Connection's services; however, because the majority of donated services do not meet accounting guidelines, only limited amounts have been reported in the financial statements.

When considered necessary, the Positive Resource Connection provides an allowance for doubtful receivables, which is based on historical collection experience and management's estimate of losses that will be incurred in the collection of all receivables. As of December 31, 2015 and 2014, no allowance for doubtful accounts was deemed necessary.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Government Support

Government support funded by grants is recognized as the Positive Resource Connection performs the contracted services pursuant to grant agreements. Grant revenue is recognized as earned as the eligible expenses are incurred. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

The Positive Resource Connection receives a substantial amount of its support from government funds. A significant reduction in the level of this support, if this were to occur, may have an effect on the Positive Resource Connection's programs and activities.

Special Events

The Positive Resource Connection recognizes revenue from special events upon their completion. Accordingly, funds received for special events, including ticket sales and sponsorships, related to future periods are recorded as deferred revenue. Special events include the AIDS Walk and Gay Lesbian Dinner Dance.

Functional Allocation of Expenses

The cost of providing the program and other activities has been summarized on a functional basis in the accompanying statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Use of Estimates

Preparation of the 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 in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications

Certain 2014 amounts have been reclassified to conform with the 2015 presentation.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

2. Pledges Receivable

Pledges receivable represent unconditional promises or pledges that are expected to be collected within one year. Pledges receivable consisted of the following:

	December 31	
	2015	2014
Indiana AIDS Fund	\$ 64,500	\$ 97,500
Parkview Hospital—Community Health Improvement Program	42,000	10,000
Foellinger Foundation	29,000	-
The St. Joseph Community Health Foundation, Inc.	1,900	1,600
Other	218	50
	<u>\$ 137,618</u>	<u>\$ 109,150</u>

The Indiana AIDS Fund is the fundraising arm of The Health Foundation of Greater Indianapolis, Inc.

The Positive Resource Connection has received indication of an intention to give in the amount of \$12,500 from the United Way of Allen County. The expected funding is to be used for future operations and has not been recorded as an asset of the Positive Resource Connection as of December 31, 2015.

**3. Beneficial Interest in Funds Held by the
Community Foundation of Greater Fort Wayne Inc.**

The beneficial interest in the funds held and invested by the Community Foundation of Greater Fort Wayne Inc. (Community Foundation) of \$4,086 and \$4,333 at December 31, 2015 and 2014, respectively, is the result of an agreement whereby the Positive Resource Connection has transferred assets to the Community Foundation and has specified itself as the beneficiary of the assets. The Positive Resource Connection may draw up to a certain percent of the value of the assets each year, subject to certain conditions and limitations, but may only obtain a return of the full value of the assets upon consent of the Community Foundation.

Additionally, the Community Foundation holds funds, with a value of \$15,003 and \$15,393 at December 31, 2015 and 2014, respectively, for the benefit of the Positive Resource Connection for which it has retained variance power. The Positive Resource Connection is precluded from recognizing these assets held by the Community Foundation because the donors explicitly granted variance power to the Community Foundation. Accordingly, the Positive Resource Connection only recognizes its annual grants by the Community Foundation from these funds as contributions.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

4. Debt Arrangements

Pursuant to a revolving line of credit arrangement with a bank, the Positive Resource Connection may borrow up to \$35,000 subject to certain terms and conditions. This line of credit arrangement is secured by real estate and is due on demand. The line of credit bears interest at the prime rate plus .5 percent, but not less than 5% (5% percent at December 31, 2015), which is payable monthly. There were no borrowings pursuant to this revolving line of credit arrangement at December 31, 2015 and 2014.

5. Temporarily Restricted Net Assets

Temporarily restricted net assets are to be used for the following purposes:

	December 31	
	2015	2014
Programs:		
Client assistance	\$ 126,248	\$ 36,277
Prevention and community outreach	68,878	98,208
Capacity building and program expansion	46,452	60,000
Injection drug HIV awareness campaign	30,860	-
Equipment	144	8,867
Future periods—operating support	29,000	10,000
	<u>\$ 301,582</u>	<u>\$ 213,352</u>

Net assets released from donor restrictions as a result of incurring expenses to satisfy the restricted purposes or by occurrence of other events specified by donors were \$258,611 in 2015 and \$249,808 in 2014.

Unrestricted net assets of \$70,020 and \$2,434 at December 31, 2015 and 2014, respectively, were designated by the Board of Directors as the Ryan Fund to be used for emergencies, unanticipated expenses, and extraordinary opportunities.

Northeast Indiana Positive Resource Connection, Inc.

Notes to Financial Statements (continued)

6. Lease Commitments

On June 9, 2014, the Positive Resource Connection entered into a lease for its program service and office facilities pursuant to an operating lease expiring on May 31, 2017. The monthly rent is \$2,000 and the Positive Resource Connection is obligated for utilities, insurance, and any alterations made or installed on the premises. Future minimum payments for this and one additional lease using noncancelable operating leases with initial terms of one year or more consisted of the following at December 31, 2015.

2016	\$ 26,400
2017	10,000
	<u>\$ 36,400</u>

Rent expense was \$25,200 in 2015 and \$23,580 in 2014.

7. Retirement Plan

The Positive Resource Connection sponsors a tax deferred annuity plan under Section 403(b) of the IRC. All employees are eligible to participate in the plan. The plan provides for employer discretionary contributions to the plan; however, the Board of Directors has not authorized any contributions to the plan for 2015 and 2014.

8. Related Party Transactions

Certain members of the Board of Directors are employed by companies providing health care and other services to the Positive Resource Connection. The fees paid to these companies were based on customary and reasonable rates for such services.

9. Subsequent Events

Management has evaluated subsequent events through April 20, 2016, the date on which the financial statements were available to be issued.

Other Financial Information

Northeast Indiana Positive Resource Connection, Inc.

Schedule of Government Funds Received

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Year ended December 31,	
			2015	2014
Indiana State Department of Health:				
Federal monies:				
United States Department of Health & Human Services, Public Health Service, Centers of Disease Control & Prevention:				
HIV Prevention Project	93.940	A70-0-112169	\$ 44,853	\$ 45,218
Non-federal monies:				
Care coordination	N/A	N/A	314,572	312,035
Special populations support	N/A	N/A	44,652	54,796
Other, including fees	N/A	N/A	9,805	9,089
			<u>413,882</u>	<u>421,138</u>
Indiana Housing & Community Development Authority:				
Federal Agency—Department of Housing and Urban Development:				
Housing Opportunities for Persons with AIDS	14.241	CC-015-003	111,006	123,507
			<u>\$ 524,888</u>	<u>\$ 544,645</u>

Note to Schedule

1. Basis of Presentation

This schedule includes the government awards activity of the Northeast Indiana Positive Resource Connection, Inc. and is presented on the accrual basis of accounting.

Northeast Indiana Positive Resource Connection, Inc.

Schedule of Contributions and Grants

	Year ended December 31	
	2015	2014
Temporarily restricted contributions and grants—cash basis:		
Broadway Cares/Equity Fights AIDS	\$ -	\$ 5,000
Community Foundation of Greater Fort Wayne Inc.	35,000	35,000
English Bonter Mitchell Foundation	5,000	5,000
Foellinger Foundation	27,000	56,340
Fort Wayne Health & Education Foundation	-	1,000
Gilead Sciences	30,860	-
Indiana AIDS Fund	105,000	83,167
Lincoln Financial Group Foundation	27,000	37,000
MAC AIDS Fund	15,000	15,000
MAXIMUS Foundation	1,700	-
Miscellaneous	3,319	5,000
Parkview Health System	10,000	2,500
PHP Foundation	-	6,000
Plymouth Congregational Church of Fort Wayne	1,500	1,500
The St. Joseph Community Health Foundation, Inc.	22,746	18,200
Wells Fargo	-	7,146
Total temporarily restricted contributions and grants—cash basis	<u>284,125</u>	<u>277,853</u>
Unrestricted contributions and grants—cash basis	32,216	16,457
Total contributions and grants—cash basis	<u>316,341</u>	<u>294,310</u>
Less pledges receivable at beginning of year	(109,150)	(71,467)
Plus pledges receivable at end of year	137,618	109,150
Total contributions and grants—accrual basis	<u>\$ 344,809</u>	<u>\$ 331,993</u>