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May 29, 2018

Board of Directors
Prisoner & Community Together, Inc.
d/b/a PACT, Inc.
2056 S. State Road 2
Valparaiso, IN 46385

We have reviewed the report prepared by Prisoner & Community Together, Inc. d/b/a PACT, Inc. and opined upon by Applegate & Company, PC, Independent Public Accountants, for the period July 1, 2016 to June 30, 2017. Per the *Report of Independent Auditors* the financial statements included in the report present fairly the financial condition of Prisoner & Community Together, Inc. d/b/a PACT, Inc. as of June 30, 2017 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Applegate & Company, PC 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.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

PACT, INC.
Valparaiso, Indiana

ANNUAL REPORT
June 30, 2017

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APPLEGATE & COMPANY, PC

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REPORT OF INDEPENDENT AUDITORS

Paul E. Applegate, CPA
John E. Applegate, PA
(1920-1993)
Blake E. Applegate, CPA
Megan M. Applegate, CPA
Ronald J. Delco, CPA
Charles C. Fox, CPA
Jason M. Nichols, CPA
Brenda K. Novak, CPA

**Board of Directors
PACT, Inc.
Valparaiso, Indiana**

We have audited the accompanying financial statements of PACT, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and changes in net assets, cash flows and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 PACT, Inc. as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.


APPLEGATE & COMPANY
Certified Public Accountants

Michigan City, Indiana
December 22, 2017

PACT, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>SUPPORT AND REVENUE</u>		
Contributions	\$ 379,345	\$ 520,483
Grants and contracts	4,410,881	3,816,308
Client fees	793,420	838,801
In-kind revenue	38,100	38,100
Miscellaneous	7,124	7,976
	<u>5,628,870</u>	<u>5,221,668</u>
 <u>EXPENSES</u>		
Program services	4,935,839	4,719,181
General services	146,766	128,607
	<u>5,082,605</u>	<u>4,847,788</u>
 CHANGE IN UNRESTRICTED NET ASSETS	546,265	373,880
 UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR	<u>2,486,985</u>	<u>2,113,105</u>
 UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$3,033,250</u>	<u>\$2,486,985</u>

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

PACT, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$1,351,296	\$ 837,508
Grants and contracts receivable	600,895	579,799
Prepaid expenses	20,027	18,530
Total current assets	<u>1,972,218</u>	<u>1,435,837</u>
<u>PROPERTY AND EQUIPMENT</u>		
Land and buildings	1,910,011	1,910,011
Equipment	694,921	583,125
Subtotal	<u>2,604,932</u>	<u>2,493,136</u>
Accumulated depreciation	1,040,797	947,303
Net property and equipment	<u>1,564,135</u>	<u>1,545,833</u>
<u>OTHER ASSETS</u>		
Endowment Fund	<u>98,904</u>	<u>72,764</u>
Total assets	<u>\$3,635,257</u>	<u>\$3,054,434</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Current portion of long-term debt (Note 2)	\$ 67,414	\$ 64,465
Accounts payable	246,102	77,532
Accrued expenses	103,747	173,670
Total current liabilities	<u>417,263</u>	<u>315,667</u>
<u>LONG TERM DEBT</u> (Note 2)	<u>184,744</u>	<u>251,782</u>
<u>UNRESTRICTED NET ASSETS</u>	<u>3,033,250</u>	<u>2,486,985</u>
Total liabilities and net assets	<u>\$3,635,257</u>	<u>\$3,054,434</u>

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

PACT, INC.

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 546,265	\$ 373,880
Adjustments to reconcile change in net assets to net cash provided by/ (used by) operating activities:		
Depreciation	109,766	104,580
Loss on disposal of equipment	1,601	4,541
(Increase)/decrease in assets		
Accounts receivable	(21,096)	(40,910)
Prepaid expenses	(1,497)	16,178
Increase/(decrease) in liabilities		
Accounts payable	168,570	10,269
Accrued expenses	(69,923)	26,463
	<u>733,686</u>	<u>495,001</u>
Net cash provided by operating activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(129,669)	61,314)
Endowment Fund investment	(26,140)	(62,509)
	<u>(155,809)</u>	<u>(123,823)</u>
Net cash used by investing activities		
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Loan proceeds		19,394
Repayment of long-term debt	(64,089)	(80,321)
Net cash used by financing activities	(64,089)	(60,927)
NET CHANGE IN CASH	513,788	310,251
UNRESTRICTED CASH AT BEGINNING OF YEAR	837,508	527,257
UNRESTRICTED CASH AT END OF YEAR	<u>\$1,351,296</u>	<u>\$ 837,508</u>
	*	*
	*	*
	*	*
	*	*
	*	*
Cash paid during the year for interest	<u>\$ 13,882</u>	<u>\$ 18,669</u>

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

PACT, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
For the years ended June 30, 2017 and 2016

	<u>Program</u>	<u>2017</u>	<u>Total</u>	<u>Program</u>	<u>2016</u>	<u>Total</u>
EXPENSES	<u>Services</u>	<u>Supporting</u>	<u>Services</u>	<u>Services</u>	<u>Supporting</u>	<u>Services</u>
Salaries	\$2,879,034	\$110,274	\$2,989,308	\$2,754,684	\$ 94,484	\$2,849,168
Fringes	848,761	28,809	877,570	796,051	25,276	821,327
Contractual services	83,534	625	84,159	62,522		62,522
Equipment rental	79,534		79,534	86,539		86,539
Interest	13,882		13,882	18,669		18,669
Utilities	76,860		76,860	69,768		69,768
Maintenance	54,081		54,081	53,512		53,512
Rent	59,462		59,462	56,010		56,010
Insurance	98,199	3,247	101,446	62,358	5,284	67,642
Telephone	59,160		59,160	53,901		53,901
Postage	10,876	649	11,525	8,132	710	8,842
Printing	6,554	15	6,569	6,171		6,171
Office supplies	124,360	2,587	126,947	114,315	2,620	116,935
Program supplies	185,698		185,698	146,545		146,545
Dues and subscriptions	4,635		4,635	6,614		6,614
Office and equipment maintenance				2,226		2,226
Training & travel	77,677	327	78,004	134,035		134,035
Food	162,398		162,398	178,241		178,241
Loss on disposal of equipment	<u>1,601</u>		<u>1,601</u>	<u>4,541</u>		<u>4,541</u>
Subtotal	\$4,826,306	146,533	\$4,972,839	\$4,614,834	\$ 128,374	\$4,743,208
Depreciation	<u>109,533</u>	<u>233</u>	<u>109,766</u>	<u>104,347</u>	<u>233</u>	<u>104,580</u>
Total expenses	<u>\$4,935,839</u>	<u>\$ 146,766</u>	<u>\$5,082,605</u>	<u>\$4,719,181</u>	<u>\$ 128,607</u>	<u>\$4,847,788</u>

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

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITY - PACT, Inc. (Prisoner and Community Together, Inc.) is a not-for-profit corporation organized in 1972. The mission of PACT, Inc. is to promote and operate effective community-based correctional programs for offenders, ex-offenders, and victims which strengthen community safety and are based upon the principles of justice and reconciliation. The Organization received a substantial amount of its support from services provided for departments of the Federal, State and local government. The program activities are administered in various Indiana locations.

ACCOUNTING METHOD - The financial statements of PACT, Inc. are prepared on the accrual basis of accounting.

INCOME TAXES - PACT, Inc. is exempt from the payment of federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and from state income taxes under Indiana law. Therefore, these statements do not include any provision for income taxes.

The Financial Accounting Standards Board (FASB) issued Accounting Standards Codification "Accounting for Uncertainty in Income Taxes", that clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns. The Organization has adopted the Standard. The Organization

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

evaluates all significant tax positions as required by generally accepted accounting principles in the United States. As of June 30, 2017, the Organization does not believe that it has taken any tax positions that would require the recording of any tax liability nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next twelve months. The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions and the open tax years are 2013-2017.

CASH EQUIVALENTS - All highly liquid investments with a maturity of three months or less when purchased are considered cash equivalents and are reflected as cash in the statement of cash flows.

FINANCIAL STATEMENT PRESENTATION - The Organization uses Accounting Standards Codification, "Financial Statements of Not-for-Profit Organizations". The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Also, the Organization uses Accounting Standards Codification, "Accounting for Contributions Received and Contributions Made". Contributions and other support received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

the existence or nature of any donor restrictions. Such contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the purpose restriction. Restricted support is reported as unrestricted if the restrictions are met in the same reporting period when received.

During the years ended June 30, 2017 and 2016, the Organization expended less than \$750,000 of federal awards and thus is not subject to the audit and reporting requirements of OMB Circular A-133.

ACCOUNTS RECEIVABLE - Accounts receivable are recorded at net realizable value. Management determines the value based on known troubled accounts, historical experience and other available existing information. PACT, Inc. makes direct write-offs when specific accounts are determined to be uncollectible. It is the opinion of management that a further provision for doubtful accounts is not necessary at June 30, 2017 and 2016.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

USE OF ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles 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.

LAND, BUILDING AND EQUIPMENT - Land, building and equipment are stated at cost or the fair market value on the date of donation. Depreciation of building and equipment is calculated using the straight-line method over the estimated useful lives. For the years ended June 30, 2017 and 2016, depreciation totaled \$109,766 and \$104,580, respectively.

FEE-FOR-SERVICE GRANT - Funding received from the Federal Bureau of Prisons is recorded as a fee-for-service grant and is not subject to the audit and reporting requirements of OMB Circular A-133. The grant pays a specified dollar amount for each day a court appointed individual resides at the Bradley Center. The funding for 2017 and 2016 was \$1,966,097 and \$1,406,388, respectively.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

CONCENTRATION OF CREDIT RISK - The Organization maintains cash balances at various financial institutions located in Indiana. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2017, the Organization's uninsured cash balances total \$636,444.

FAIR VALUE OF FINANCIAL INSTRUMENTS - *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity.

1. Cash and cash equivalents, prepaid expenses, and accrued liabilities and other payables - The carrying amounts reported in the balance sheets for these items are a reasonable estimate of fair value.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2017 and 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Loan payable and long-term debt - The fair value of loan payable and long-term debt is estimated based on the present value of cash flows required under the loan and debt, using a discounting rate based on interest rates for similar debt instruments. The carrying amounts approximate fair value.

The estimated fair values of the Organization's financial instruments are as follows:

Fair Value Measurements at June 30, 2017

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$1,351,296	\$1,351,296
Financial liabilities:		
Notes payable	\$ 252,158	\$ 252,158

Fair Value Measurements at June 30, 2016

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$837,508	\$837,508
Financial liabilities:		
Notes payable	\$316,247	\$316,247

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2017 and 2016

NOTE 2 - LONG TERM DEBT

A schedule of the Organization's long-term debt at June 30, 2017 and 2016 follows:

<u>Due To/(Security)</u>	<u>Interest Rate</u>	<u>Terms</u>	<u>2017 Amount</u>	<u>2016 Amount</u>
Horizon Bank/ (Real estate Mortgage and USDA guarantee)	4.79%	\$4,886 per month, including interest	\$147,154	\$197,304
Horizon Bank/ (Real estate mortgage)	4.50%	\$362.13 per month, including interest	14,339	17,940
Horizon Bank/ (Real estate mortgage)	4.77%	\$1,250 per month, including interest	<u>90,665</u>	<u>101,003</u>
Total			252,158	316,247
Less current portion			<u>67,414</u>	<u>64,465</u>
Net long-term debt			<u>\$184,744</u>	<u>\$251,782</u>

Maturities of long-term debt are due as follows:

Year ending June 30, 2018	\$ 67,414
2019	70,701
2020	55,248
2021	15,061
2022 and Thereafter	<u>43,734</u>
Total	<u>\$252,158</u>

Interest expense for the years ended June 30, 2017 and 2016 totaled \$13,882 and \$18,669, respectively.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2017 and 2016

NOTE 3 - DONATED RENT AND SERVICES

During the years ended June 30, 2017 and 2016, the Organization occupied office space owned by the counties of Washington, Harrison, Scott, Crawford and Orange without being required to pay rent. In-kind revenue and expense related to the use of the space has been recorded for the years then ended in the amounts of \$38,100 and \$38,100, respectively.

No amounts have been reflected in the statements for donated services. Nevertheless, a number of volunteers have donated their time in the Organization's program services.

NOTE 4 - LEASE COMMITMENTS

The Organization pays various rents on a month-to-month basis on behalf of clients directly to the clients' landlords. There is no obligation to continue paying these rents. The total rent expense for the years ended June 30, 2017 and 2016 was \$21,362 and \$17,910, respectively.

NOTE 5 - SUBSEQUENT EVENT

No subsequent events were noted as of December 22, 2017, which is the date the financial statements were available to be issued.

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Independent Auditors' Report On Supplementary Information

Board of Directors
PACT, Inc.
Valparaiso, Indiana

We have audited the financial statements of PACT, Inc. as of and for the years ended June 30, 2017 and 2016, and have issued our reports thereon dated December 22, 2017, which contained an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole.

The schedules of support and revenues and schedule of financial assistance received are presented for the 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.


APPLEGATE & COMPANY
Certified Public Accountants

Michigan City, Indiana
December 22, 2017

PACT, INC.

DETAILED SCHEDULES OF SUPPORT AND REVENUE
For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
CONTRIBUTIONS		
Religious organizations	\$ 2,700	\$ 723
Individuals	42,556	83,898
United Way organizations	47,634	40,459
County and city governments	202,125	197,173
John Anderson Foundation	30,000	30,000
Ronald McDonald House	0	4,580
Community Foundations	44,880	42,100
Valparaiso University	0	4,500
Orange Co Development	0	112,500
Local Task Forces and Councils	9,450	4,550
	<u>379,345</u>	<u>520,483</u>
Total contributions		
	<u>379,345</u>	<u>520,483</u>
GRANTS AND CONTRACTS		
Federal Bureau of Prisons	1,966,097	1,406,388
Indiana Department of Corrections	1,473,504	1,415,310
Indiana Criminal Justice Institute	734,892	772,104
Indiana Tobacco Prevention and Cessation Agency	37,390	37,153
Indiana Department of Child Services	16,141	16,671
Indiana Family and Social Services Administration	16,000	23,318
Indiana Housing & Community Development	56,353	34,198
Indiana Judicial Center	66,075	46,414
Youth Service Bureau	36,929	39,752
Indiana Supreme Court	7,500	25,000
Total grants and contracts	<u>4,410,881</u>	<u>3,816,308</u>
CONSULTING AND CLIENT FEES		
Program fees	<u>793,420</u>	<u>838,801</u>
IN-KIND REVENUE		
Donated revenue	<u>38,100</u>	<u>38,100</u>
MISCELLANEOUS		
Training Income	800	3,600
Interest	6,324	4,376
Total miscellaneous	<u>7,124</u>	<u>7,976</u>
	<u>\$5,628,870</u>	<u>\$5,221,668</u>

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED

June 30, 2017

<u>Program Title</u>	<u>Government Agency Name</u>	<u>CFDA Number</u>	<u>Amount Received</u>	<u>Amount Disbursed</u>	<u>Type of Funding</u>
Community Corrections	Indiana Dept of Corrections	N/A	\$1,422,511	\$1,275,032	State and Local
Victims of Crimes Act Victims Assistance	Indiana Criminal Justice Institute	16.575	363,943	363,943	Federal Grant Passthrough State or Local
Domestic Violence Prevention & Treatment	Indiana Criminal Justice Institute	N/A	245,012	245,012	State and Local
Social Services Block Grant	Indiana Family and Social Services	N/A	16,000	16,000	Federal Grant Passthrough State or Local
Federal Family Violence	Indiana Criminal Justice Institute	N/A	45,822	45,822	Federal Grant Passthrough State or Local
Blue River Services	Indiana Criminal Justice Institute	N/A	25,886	25,886	Federal Grant Passthrough State or Local
Youth Service Bureau	Indiana Dept of Child Services	N/A	36,929	36,929	State and Local
Tobacco Prevention	Indiana Department of Health	N/A	37,390	37,390	State and Local
Criminal Justice & Victims Assistance	Various Local Governments	N/A	159,432	159,432	State and Local
Indiana Judicial Center Grant	Indiana Judicial Center	N/A	56,075	56,075	State and Local

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED (CONTINUED)

June 30, 2017

<u>Program Title</u>	<u>Government Agency Name</u>	<u>CFDA Number</u>	<u>Amount Received</u>	<u>Amount Disbursed</u>	<u>Type of Funding</u>
Safe Haven	Indiana Criminal Justice Institute	N/A	131,554	131,554	State and Local
DCS Contract	Indiana Dept of Child Services	N/A	12,070	12,070	State and Local
Prevention - New Hope	Indiana Dept of Child Services	N/A	4,071	4,071	State and Local
TANF	Indiana Dept of Corrections	N/A	228,031	228,031	Federal Grant Passthrough State or Local
Emergency Shelter	Indiana Housing & Community Dev	N/A	56,353	56,353	Federal Grant Passthrough State or Local
IN Supreme Court Reform	Supreme Court of Indiana	N/A	<u>7,500</u>	<u>7,500</u>	Federal Grant Passthrough State or Local
Total government funds received/disbursed during the year per Form E-1			2,848,579	2,701,100	
Federal Bureau of Prisons			1,966,097		
Other government grants			10,000		
Amount included in contributions			(159,432)		
Contributions from schools not included in Safe Haven in error			(77,325)		
Unused DOC funds to be returned			(177,038)		
Other funding			1,217,989		
Disbursements from other funding				<u>2,271,739</u>	
Total support and revenue per financial statements			<u>\$5,628,870</u>		
Total expense before depreciation per financial statements					<u>\$4,972,839</u>