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September 23, 2019

Board of Directors
Family Justice Center of St. Joseph County
533 North Niles Avenue
South Bend, IN 46617

We have reviewed the audit report of Family Justice Center of St. Joseph County which was opined upon by Cullar & Associates, PC, Independent Public Accountants, for the period July 1, 2016 to June 30, 2018. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Family Justice Center of St. Joseph County as of June 30, 2018 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Cullar & Associates, PC prepared the audit report in accordance with 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

FINANCIAL REPORT

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.

June 30, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Family Justice Center of St. Joseph County, Inc.
South Bend, Indiana

We have audited the accompanying financial statements of Family Justice Center of St. Joseph County, Inc., which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Family Justice Center of St. Joseph County, Inc. as of June 30, 2018 and 2017, 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.

Adoption of New Accounting Standard

As discussed in Note 1 to financial statements, in 2018 Family Justice Center of St. Joseph County, Inc. adopted Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of federal, state, and local awards, as required by *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources* issued by the Indiana State Board of Accounts, 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 audits 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.

Cullen & Associates, P.C.

South Bend, Indiana
September 12, 2019

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets:		
Cash and cash equivalents	\$ 8,800	\$ 963
Grants receivable	49,527	38,337
Property and equipment	<u>9,300</u>	<u>12,022</u>
<i>Total assets</i>	<u>\$ 67,627</u>	<u>\$ 51,322</u>
 Liabilities and Net Assets:		
Liabilities:		
Accounts payable and accrued liabilities	\$ 19,194	\$ 20,124
Note payable, bank line of credit	<u>32,800</u>	<u>43,652</u>
<i>Total liabilities</i>	<u>51,994</u>	<u>63,776</u>
 Net Assets:		
Without donor restrictions	<u>15,633</u>	<u>(12,454)</u>
 <i>Total liabilities and net assets</i>	 <u>\$ 67,627</u>	 <u>\$ 51,322</u>

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

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Support and Revenue:		
Grants	\$ 393,746	\$ 246,186
Contributions	23,794	24,462
Fundraising events	21,818	5,275
Other	<u>889</u>	<u>841</u>
<i>Total support and revenue</i>	<u>440,247</u>	<u>276,764</u>
 Expenses:		
Program services expenses:		
Domestic violence services	<u>378,868</u>	<u>259,535</u>
Supporting services expenses:		
Management and general	24,636	38,741
Fundraising	<u>8,656</u>	<u>13,700</u>
<i>Total supporting services expenses</i>	<u>33,292</u>	<u>52,441</u>
<i>Total expenses</i>	<u>412,160</u>	<u>311,976</u>
 Change in net assets	 28,087	 (35,212)
Net assets without donor restrictions, beginning of year	<u>(12,454)</u>	<u>22,758</u>
<i>Net assets without donor restrictions, end of year</i>	<u>\$ 15,633</u>	<u>\$ (12,454)</u>

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

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended June 30, 2018 and 2017

	2018				2017			
	Domestic Violence Services	Management and General	Fundraising	Total	Domestic Violence Services	General and Administrative	Fundraising	Total
Salaries and wages	\$ 256,245	\$ 10,695	\$ 5,347	\$ 272,287	\$ 174,418	\$ 24,822	\$ 12,411	\$ 211,651
Payroll taxes	22,369	930	465	23,764	17,633	2,578	1,289	21,500
<i>Total personnel</i>	278,614	11,625	5,812	296,051	192,051	27,400	13,700	233,151
Grant expenses	72,589	-	-	72,589	29,624	-	-	29,624
Professional services	-	5,155	-	5,155	-	6,296	-	6,296
Payroll processing fees	-	3,009	-	3,009	-	2,520	-	2,520
Supplies	1,825	-	-	1,825	4,258	-	-	4,258
Communications	4,255	224	-	4,479	7,331	386	-	7,717
Printing and copying	1,117	-	-	1,117	2,507	-	-	2,507
Occupancy	9,016	475	-	9,491	5,225	275	-	5,500
Travel and conferences	542	-	-	542	9,734	-	-	9,734
Insurance	7,331	-	-	7,331	4,846	-	-	4,846
Advertising	857	0	0	857	-	-	-	-
Fundraising expenses	-	-	2,844	2,844	-	-	-	-
Other	-	36	-	36	2,372	66	-	2,438
Interest	-	4,112	-	4,112	-	1,798	-	1,798
Depreciation	2,722	-	-	2,722	1,587	-	-	1,587
<i>Totals</i>	<u>\$ 378,868</u>	<u>\$ 24,636</u>	<u>\$ 8,656</u>	<u>\$ 412,160</u>	<u>\$ 259,535</u>	<u>\$ 38,741</u>	<u>\$ 13,700</u>	<u>\$ 311,976</u>

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

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2018 and 2017

Change in Cash and Cash Equivalents:	<u>2018</u>	<u>2017</u>
Cash Flows from Operating Activities:		
Cash received from grantors and others	\$ 429,057	\$ 281,524
Cash paid to employees, suppliers, and others	(406,256)	(297,435)
Interest paid	(4,112)	(1,798)
<i>Net cash provided by (used in) operating activities</i>	<u>18,689</u>	<u>(17,709)</u>
Cash Flows from Investing Activities:		
Purchase of property and equipment	<u>-</u>	<u>(13,609)</u>
Cash Flows from Financing Activities:		
Net borrowings (payments) on note payable, bank line of credit	<u>(10,852)</u>	<u>7,073</u>
Net change in cash and cash equivalents	7,837	(24,245)
Cash and cash equivalents, beginning of year	<u>963</u>	<u>25,208</u>
<i>Cash and cash equivalents, end of year</i>	<u>\$ 8,800</u>	<u>\$ 963</u>

Reconciliation of Change in Net Assets to Net Cash

Provided by (Used in) Operating Activities:

Change in net assets	\$ 28,087	\$ (35,212)
Add (deduct) items not providing (requiring) cash:		
Depreciation	2,722	1,587
(Increase) decrease in grant receivable	(11,190)	4,760
Increase (decrease) in accounts payable and accrued liabilities	<u>(930)</u>	<u>11,156</u>
<i>Net cash provided by (used in) operating activities</i>	<u>\$ 18,689</u>	<u>\$ (17,709)</u>

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

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018 and 2017

NOTE 1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization:

Family Justice Center of St. Joseph County, Inc. (the Organization, we, us, our) is a tax-exempt nonprofit Indiana corporation organized to provide a convenient, centralized, client-centered holistic service to survivors of domestic violence. Our operations are supported primarily by grants from federal, state, and local governmental agencies.

Significant Accounting Policies:

Use of 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. Significant estimates used in the accompanying financial statements include:

- Revenue earned from cost-reimbursement awards. The majority of our revenue is earned on such awards from governmental agencies and are governed by governmental cost principles and other administrative and programmatic regulations and are subject to audit by regulatory authorities. It is at least reasonably possible that revenue earned under such awards will be adjusted upon audit.
- The allocation of expenses among program and supporting services, which is based on factors discussed late in this Note.

Net Asset Classes:

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment.
- *Net assets with donor restrictions* – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity; however, we not received any such contributions. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018 and 2017

assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents:

We consider highly liquid financial instruments with original maturities of three months or less and that are neither held for nor restricted by donors for long-term purposes to be cash and cash equivalents.

Grants Receivable and Promises to Give:

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value, using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. The allowance for grants receivable is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written-off when deemed uncollectable.

Property and Equipment:

Property and equipment is stated at cost if acquired, or at fair market value at the date of receipt if donated. Depreciation is recorded by the straight-line method over the estimated useful lives of the assets, which are generally as follows:

Furniture and equipment 3 to 5 years

All of our property and equipment has been purchased with governmental grant funds. Disposition of these assets, as well as the ownership of any sale proceeds, is subject to funding source and other regulatory directives. Because we expect such assets to be used in accordance with the funding source directives, the cost of the assets is recorded as an asset when they are acquired.

We review the carrying values of property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent that carrying value exceeds the fair value of the assets.

Revenue and Revenue Recognition:

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018 and 2017

Contributions of goods are recorded at fair value at the date contributed. Contributions of services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated, are recorded at their fair value in the period received. In addition, a substantial number of volunteers donate significant amounts of time to the Organization that are not recorded because the criteria for recognition have not been met.

Functional Allocation of Expenses:

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function and 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. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort or other factors driving expenses.

Advertising Costs:

Advertising costs are expensed when incurred and were \$857 and none for the years ended June 30, 2018 and 2017, respectively.

Income Taxes:

We are exempt from income tax under Internal Revenue Code Section 501(c)(3) and a similar section of the Indiana Code, except for tax on income derived from business activities that are unrelated to our exempt purpose. We have been determined to not be a private foundation under Internal Revenue Code Section 509(a)(1).

We recognize the tax benefit from an uncertain tax position only if it is more likely than not that the position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Examples of tax positions include our tax-exempt status and positions related to the potential sources of unrelated business taxable income. We have not identified any uncertain tax positions taken or expected to be taken in a tax return, and there are no unrecognized tax benefits recorded as liabilities in the accompanying financial statements. We classify interest and penalties, if any, associated with uncertain tax positions as a component of income tax expense, and there was no accrued interest or any penalties related to unrecognized tax benefits at either June 30, 2018 or 2017, or any interest or penalties expense related to unrecognized tax benefits for the years then ended. We are no longer subject to examination by the Internal Revenue Service or the State of Indiana for years prior to June 30, 2015.

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018 and 2017

Financial Instruments and Credit Risk:

We manage deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, we have not experienced losses in any of these accounts. Credit risk associated with grants receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies, local individuals, and others supportive of our mission.

Recent Accounting Pronouncements and Accounting Changes:

In 2018, we adopted Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about liquidity, financial performance, and cash flows. The main provisions of this guidance include presentation of two net asset classes instead of the previous three; recognition of underwater endowment funds as a reduction of net assets with donor restrictions; and enhanced disclosures for board-designated amounts, composition of net assets without donor restrictions, and liquidity. There were no net asset reclassifications made as a result of adopting the new standard.

Subsequent Events:

We have evaluated events occurring subsequent to June 30, 2018 for possible adjustment to the financial statements or disclosure through September 12, 2019, the date the financial statements were available to be issued.

NOTE 2. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure (that is, without donor or other restrictions limiting their use) within one year of June 30, 2018 are as follows:

Cash and cash equivalents	\$ 8,800
Grants receivable	<u>49,527</u>
<i>Total financial assets available for general expenditure</i>	<u>\$ 58,327</u>

We also maintain a \$70,000 line of credit (see Note 5) to supplement our operating needs if necessary.

NOTE 3. GRANTS RECEIVABLE

Grants receivable consist of reimbursements due under government-funded grants. All amounts are due within one year, and no allowance for uncollectable amounts is considered necessary. In addition, at June 30, 2018 we had received approximately \$380,000 of conditional promises to give in excess of allowable costs incurred under cost-reimbursement awards. Such promises will be recognized as revenue if and when allowable costs are incurred.

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018 and 2017

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2018 and 2017, respectively:

	<u>2018</u>	<u>2017</u>
Furniture and fixtures	\$ 71,294	\$ 71,294
Less accumulated depreciation	<u>(61,994)</u>	<u>(59,272)</u>
<i>Net property and equipment</i>	<u>\$ 9,300</u>	<u>\$ 12,022</u>

NOTE 5. NOTE PAYABLE, BANK LINE OF CREDIT

We have a \$70,000 bank line of credit agreement with interest at bank prime plus 200 basis points (7.25% at June 30, 2018). The line is collateralized by all our assets. The outstanding borrowings on the line were \$32,800 and \$43,652 at June 30, 2018 and 2017, respectively. Subsequent to June 30, 2018, the line was increased to \$150,000.

NOTE 6. LEASE INFORMATION

We lease our office facility under an operating lease that expired in September 2012 and has continued on a month-to-month basis since. Total rent expense for this lease and for other short-term equipment leases was \$9,491 and \$5,500 for the years ended June 30, 2018 and 2017, respectively.

NOTE 7. CONCENTRATIONS

Financial instruments that expose us to concentrations of credit risk consist primarily of grants receivable. At June 30, 2018, amounts due from the State of Indiana and the U.S. Department of Justice were approximately 74% and 26%, respectively, of total grants receivable. At June 30, 2017, amounts due from the State of Indiana and the U.S. Department of Justice were approximately 68% and 13%, respectively, of total grants receivable.

Our contributors and service recipients are concentrated in the St. Joseph County, Indiana area. Accordingly, our contributions, grants, and other sources of support and revenue may be affected by conditions in that area. In addition, of total support and revenue for the year ended June 30, 2018, approximately 55% was from grants from the State of Indiana; 23% was from a grant from the U. S. Department of Justice; and 11% was from a grant from the St. Joseph County Prosecutor's office. Of total support and revenue for the year ended June 30, 2017, approximately 58% was from grants from the State of Indiana; 22% was from a grant from the St. Joseph County Prosecutor's office; and 9% was from a grant from the U.S. Department of Justice.

FAMILY JUSTICE CENTER OF ST. JOSEPH COUNTY, INC.
SCHEDULES OF FEDERAL, STATE, AND LOCAL AWARDS
Years Ended June 30, 2018 and 2017

<u>Grantor/Pass-Through Grantor/Program Title</u> <i>Year Ended June 30, 2018</i>	<u>Identifying Number</u>	<u>Beginning Balance</u>	<u>Award Received</u>	<u>Award Expended</u>	<u>Ending Balance</u>
Federal Awards					
<i>Department of Justice:</i>					
Improving Criminal Justice Responses Grant Program Passed-Through Indiana Criminal Justice Institute:	2016-WE-AC-0027	\$ 374,800	\$ -	\$ 102,267	\$ 272,533
VOCA & SOS Victim Support Services Program Passed-Through Office of the Prosecuting Attorney of St. Joseph County:	2014-VOCA-01 5860	264,145	-	196,371	67,774
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	N/A	<u>49,769</u>	-	<u>49,769</u>	-
<i>Total federal awards</i>		<u>688,714</u>	-	<u>348,407</u>	<u>340,307</u>
State Awards					
<i>Indiana State Supreme Court:</i>					
Indiana Project on Abuse in Later Life (INPALL)	N/A	<u>85,232</u>	-	<u>45,339</u>	<u>39,893</u>
<i>Total federal, state, and local awards</i>		<u>\$ 773,946</u>	<u>\$ -</u>	<u>\$ 393,746</u>	<u>\$ 380,200</u>
<i>Year Ended June 30, 2017</i>					
Federal Awards					
<i>Department of Justice:</i>					
Improving Criminal Justice Responses Grant Program Passed-Through Indiana Criminal Justice Institute:	2016-WE-AC-0027	\$ -	\$ 400,000	\$ 25,200	\$ 374,800
VOCA & SOS Victim Support Services Program	2014-VOCA-01 5860	-	402,117	137,972	264,145
2015 VOCA one-time project	2015-VOCA-01 4944	16,505	-	16,505	-
Passed-Through Office of the Prosecuting Attorney of St. Joseph County:					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	N/A	<u>109,253</u>	-	<u>59,484</u>	<u>49,769</u>
<i>Total federal awards</i>		<u>125,758</u>	<u>802,117</u>	<u>239,161</u>	<u>688,714</u>
State Awards					
<i>Indiana State Supreme Court:</i>					
Indiana Project on Abuse in Later Life (INPALL)	N/A	-	<u>92,257</u>	<u>7,025</u>	<u>85,232</u>
<i>Total federal, state, and local awards</i>		<u>\$ 125,758</u>	<u>\$ 894,374</u>	<u>\$ 246,186</u>	<u>\$ 773,946</u>