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AN EQUAL OPPORTUNITY EMPLOYER

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January 16, 2020

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

We have reviewed the audit report of Prisoner & Community Together, Inc. d/b/a PACT, Inc., which was opined upon by Applegate & Company, PC, Independent Public Accountants, for the period July 1, 2017 to June 30, 2018. 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, 2018 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 the audit report in accordance with the 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
Paul D. Joyce, CPA
State Examiner

PACT, INC.
Valparaiso, Indiana

ANNUAL REPORT
June 30, 2018

CONTENTS

<u>REPORT OF INDEPENDENT AUDITORS ON FINANCIAL STATEMENTS.....</u>	1
 <u>FINANCIAL STATEMENTS</u>	
Statements of Activities and Changes in Net Assets.....	2
Statements of Financial Position.....	3
Statements of Cash Flows.....	4
Statements of Functional Expenses	5
Notes to the Financial Statements	6
 <u>REPORT OF INDEPENDENT AUDITORS ON SUPPLEMENTARY INFORMATION.....</u>	16
Detailed Schedules of Support and Revenue	17
Schedule of Financial Assistance Received.....	18

APPLEGATE & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS

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REPORT OF INDEPENDENT AUDITORS

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, 2018 and 2017, 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

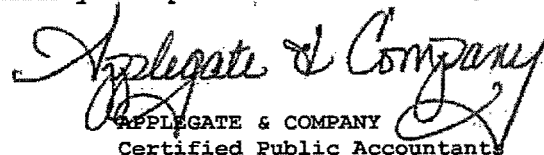
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, 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.


APPLEGATE & COMPANY
Certified Public Accountants

Michigan City, Indiana
January 7, 2019

PACT, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>SUPPORT AND REVENUE</u>		
Contributions	\$ 447,312	\$ 379,345
Grants and contracts	4,682,947	4,410,881
Client fees	727,596	793,420
In-kind revenue (Note 4)	33,281	38,100
Miscellaneous	12,591	7,124
Total support and revenue	<u>5,903,727</u>	<u>5,628,870</u>
<u>EXPENSES</u>		
Program services	5,219,663	4,935,839
General services	165,297	146,766
Total expenses	<u>5,384,960</u>	<u>5,082,605</u>
CHANGE IN UNRESTRICTED NET ASSETS	518,767	546,265
UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR	<u>3,033,250</u>	<u>2,486,985</u>
UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$3,552,017</u>	<u>\$3,033,250</u>

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

PACT, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
<u>CURRENT ASSETS</u>		
Cash	\$1,783,639	\$1,351,296
Grants and contracts receivable	605,587	600,895
Prepaid expenses	22,223	20,027
Total current assets	<u>2,411,449</u>	<u>1,972,218</u>
<u>PROPERTY AND EQUIPMENT</u>		
Land and buildings	2,214,059	1,910,011
Equipment	662,302	694,921
Subtotal	<u>2,876,361</u>	<u>2,604,932</u>
Accumulated depreciation	1,101,737	1,040,797
Net property and equipment	<u>1,774,624</u>	<u>1,564,135</u>
<u>OTHER ASSETS</u>		
Endowment Fund (Note 2)	109,899	98,904
Total assets	<u>\$4,295,972</u>	<u>\$3,635,257</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Current portion of long-term debt (Note 3)	\$ 53,932	\$ 67,414
Accounts payable	166,959	246,102
Accrued expenses	135,996	103,747
Total current liabilities	<u>356,887</u>	<u>417,263</u>
<u>LONG TERM DEBT (Note 3)</u>	<u>387,068</u>	<u>184,744</u>
<u>UNRESTRICTED NET ASSETS</u>	<u>3,552,017</u>	<u>3,033,250</u>
Total liabilities and net assets	<u>\$4,295,972</u>	<u>\$3,635,257</u>

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

PACT, INC.

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 518,767	\$ 546,265
Adjustments to reconcile change in net assets to net cash provided by/(used by) operating activities:		
Depreciation	116,507	109,766
Loss on disposal of equipment		1,601
Increase in assets:		
Accounts receivable	(4,692)	(21,096)
Prepaid expenses	(2,196)	(1,497)
Increase/(decrease) in liabilities:		
Accounts payable	(79,143)	168,570
Accrued expenses	32,249	(69,923)
	<u>581,492</u>	<u>733,686</u>
Net cash provided by operating activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(326,996)	(129,669)
Endowment Fund investment	(10,995)	(26,140)
	<u>(337,991)</u>	<u>(155,809)</u>
Net cash used by investing activities		
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Loan proceeds	441,000	
Repayment of long-term debt	(252,158)	(64,089)
	<u>188,842</u>	<u>(64,089)</u>
Net cash provided by/(used by) financing activities		
NET CHANGE IN CASH	432,343	513,788
UNRESTRICTED CASH AT BEGINNING OF YEAR	<u>1,351,296</u>	<u>837,508</u>
UNRESTRICTED CASH AT END OF YEAR	<u>\$1,783,639</u>	<u>\$1,351,296</u>
	*	*
	*	*
	*	*
	*	*
	*	*
Cash paid during the year for interest	<u>\$ 10,595</u>	<u>\$ 13,882</u>

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

PACT, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
For the years ended June 30, 2018 and 2017

EXPENSES	2018			2017		
	Program Services	Supporting Services	Total	Program Services	Supporting Services	Total
Salaries	\$3,014,039	\$124,167	\$3,138,206	\$2,879,034	\$110,274	\$2,989,308
Fringes	936,633	27,748	964,381	848,761	28,809	877,570
Contractual services	59,256	200	59,456	83,534	625	84,159
Equipment rental	83,726		83,726	79,534		79,534
Interest	10,595		10,595	13,882		13,882
Utilities	75,782		75,782	76,860		76,860
Maintenance	55,035		55,035	54,081		54,081
Rent	54,881		54,881	59,462		59,462
Insurance	80,342	7,042	87,384	98,199	3,247	101,446
Telephone	55,502		55,502	59,160		59,160
Postage	8,374	675	9,049	10,876	649	11,525
Printing	3,249		3,249	6,554	15	6,569
Office supplies	119,871	3,743	123,614	124,360	2,587	126,947
Program supplies	228,813		228,813	185,698		185,698
Dues and subscriptions	6,700		6,700	4,635		4,635
Office and equipment maintenance	1,693		1,693			
Training & travel	128,929	1,664	130,593	77,677	327	78,004
Food	179,794		179,794	162,398		162,398
Loss on disposal of equipment				1,601		1,601
Subtotal	\$5,103,214	\$165,239	\$5,268,453	\$4,826,306	\$146,533	\$4,972,839
Depreciation	116,449	58	116,507	109,533	233	109,766
Total expenses	<u>\$5,219,663</u>	<u>\$165,297</u>	<u>\$5,384,960</u>	<u>\$4,935,839</u>	<u>\$146,766</u>	<u>\$5,082,605</u>

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

APPLEGATE & COMPANY, PC
Certified Public Accountants

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2018 and 2017

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 receives 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 provisions 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

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PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2018 and 2017

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, 2018, 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 statements 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, 2018 and 2017

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, 2018 and 2017, 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, 2018 and 2017.

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PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

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, 2018 and 2017, depreciation totaled \$116,507 and \$109,766, 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 2018 and 2017 was \$2,107,169 and \$1,966,097, respectively.

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PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2018 and 2017

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, 2018, the Organization's uninsured cash balances total \$1,012,976.

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 statements of financial position for these items are a reasonable estimate of fair value.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

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, 2018

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$1,783,639	\$1,783,639
Financial liabilities:		
Notes payable	\$ 441,000	\$ 441,000

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

NOTE 2 - INTEREST IN ASSETS HELD BY PORTER COUNTY AND HARRISON COUNTY

COMMUNITY FOUNDATIONS

The Organization has endowments managed by the Porter County and Harrison County Community Foundations. Under terms of the endowment

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

NOTE 2 - INTEREST IN ASSETS HELD BY PORTER COUNTY AND HARRISON COUNTY
COMMUNITY FOUNDATIONS (Continued)

agreements, the Organization has granted variance powers to Porter County and Harrison County Community Foundations to hold the assets in trust for the benefit of the Organization. The principal of the endowments are restricted and may not be invaded without approval of the Porter County and Harrison County Community Foundation.

As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Since the endowments are not donor-restricted, it is classified and reported as unrestricted net assets.

As of June 30, 2018 and 2017, the Organization's endowment funds had the following activity:

	<u>June 30, 2018</u>		
	<u>Porter County</u>	<u>Harrison County</u>	<u>Total</u>
Endowment net assets, beginning of year	<u>\$ 5,502</u>	<u>\$93,402</u>	<u>\$ 98,904</u>
Contributions	10,429	360	10,789
Net appreciation	724	7,019	7,743
Grants	-0-	(7,000)	(7,000)
Investment/management fees	<u>(129)</u>	<u>(408)</u>	<u>(537)</u>
Change in endowment net assets	<u>11,024</u>	<u>(29)</u>	<u>10,995</u>
Endowment net assets, end of year	<u>\$16,526</u>	<u>\$93,373</u>	<u>\$109,899</u>

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

NOTE 2 - INTEREST IN ASSETS HELD BY PORTER COUNTY AND HARRISON COUNTY

COMMUNITY FOUNDATIONS (Continued)

	<u>June 30, 2017</u>		
	<u>Porte County</u>	<u>Harrison County</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -0-	\$75,779	\$75,779
Contributions	5,228	11,961	17,189
Net appreciation	324	5,855	6,179
Grants			
Investment/management fees	(50)	(193)	(243)
Change in endowment net assets	<u>5,502</u>	<u>17,623</u>	<u>23,125</u>
Endowment net assets, end of year	<u>\$ 5,502</u>	<u>\$93,402</u>	<u>\$98,904</u>

NOTE 3 - LONG TERM DEBT

A schedule of the Organization's long-term debt at June 30, 2018 and 2017 follows:

<u>Due To/(Security)</u>	<u>Interest Rate</u>	<u>Terms</u>	<u>2018 Amount</u>	<u>2017 Amount</u>
Horizon Bank/ (Real estate Mortgage)	4.95%	\$6,238 per month, including interest	\$441,000	
Horizon Bank/ (Real estate Mortgage and USDA guarantee)	4.79%	\$4,886 per month, including interest		\$147,154
Horizon Bank/ (Real estate mortgage)	4.50%	\$362.13 per month, including interest		14,339

- Continued -

FACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

NOTE 3 - LONG TERM DEBT (Continued)

<u>Due To/(Security)</u>	<u>Interest Rate</u>	<u>Terms</u>	<u>2018 Amount</u>	<u>2017 Amount</u>
Horizon Bank/ (Real estate mortgage)	4.77%	\$1,250 per month, including interest	<u> </u>	<u>90,665</u>
Total			441,000	252,158
Less current portion			<u>53,932</u>	<u>67,414</u>
Net long-term debt			<u>\$387,068</u>	<u>\$184,744</u>

Maturities of long-term debt are due as follows:

Year ending June 30, 2019	\$ 53,932
2020	56,704
2021	59,620
2022	62,684
2023 and Thereafter	<u>208,060</u>
Total	<u>\$441,000</u>

Interest expense for the years ended June 30, 2018 and 2017 totaled \$10,595 and \$13,882, respectively.

NOTE 4 - DONATED RENT AND SERVICES

During the years ended June 30, 2018 and 2017, 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 \$33,281 and \$38,100, respectively.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2018 and 2017

NOTE 4 - DONATED RENT AND SERVICES (Continued)

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 5 - 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, 2018 and 2017 was \$21,600 and \$21,362, respectively.

NOTE 6 - 401(K) RETIREMENT PLAN

The Organization established a discretionary contributory 401(k) retirement plan for qualifying employees during the year ended June 30, 2018. The Organization contributes a matching contribution in an amount and allocation formula as determined by the Organization. The expense for the years ended June 30, 2018 and 2017 was \$25,170 and \$-0-, respectively.

NOTE 7 - SUBSEQUENT EVENT

The Organization has evaluated subsequent events through January 7, 2019, which is the date that the accompanying financial statements were available for issuance.

APPLEGATE & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report On Supplementary Information

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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

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, 2018 and 2017, and have issued our reports thereon dated December 21, 2018, 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 revenue 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
January 7, 2019

FACT, INC.

DETAILED SCHEDULES OF SUPPORT AND REVENUE
For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>CONTRIBUTIONS</u>		
Religious organizations	\$ 1,010	\$ 2,700
Individuals	60,283	42,556
United Way organizations	45,649	47,634
County and city governments	235,790	202,125
John Anderson Foundation	30,000	30,000
Community Foundations	51,480	44,880
Local Task Forces and Councils	23,100	9,450
Total contributions	<u>447,312</u>	<u>379,345</u>
<u>GRANTS AND CONTRACTS</u>		
Federal Bureau of Prisons	2,107,169	1,966,097
Federal Emergency Management Agency	13,709	0
Indiana Department of Corrections	1,546,726	1,473,504
Indiana Criminal Justice Institute	757,700	734,892
Indiana Tobacco Prevention and Cessation Agency	57,000	37,390
Indiana Department of Child Services	6,122	16,141
Indiana Family and Social Services Administration	16,000	16,000
Indiana Housing & Community Development	45,809	56,353
Indiana Judicial Center	94,058	66,075
Youth Service Bureau	38,654	36,929
Indiana Supreme Court		7,500
Total grants and contracts	<u>4,682,947</u>	<u>4,410,881</u>
<u>CONSULTING AND CLIENT FEES</u>		
Program fees	<u>727,596</u>	<u>793,420</u>
<u>IN-KIND REVENUE</u>		
Donated revenue	<u>33,281</u>	<u>38,100</u>
<u>MISCELLANEOUS</u>		
Training Income		800
Interest	<u>12,591</u>	<u>6,324</u>
Total miscellaneous	<u>12,591</u>	<u>7,124</u>
Total support and revenue	<u>\$5,903,727</u>	<u>\$5,628,870</u>

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED
June 30, 2018

<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	\$1,418,059	\$1,418,059	State and Local
Victims of Crimes Act Victims Assistance	Indiana Criminal Justice Institute	16.575	385,584	385,584	Federal Grant Passthrough State or Local
Domestic Violence Prevention and Treatment	Indiana Criminal Justice Institute	N/A	225,655	225,655	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	48,072	48,072	Federal Grant Passthrough State or Local
Blue River Services	Indiana Criminal Justice Institute	N/A	40,914	40,914	Federal Grant Passthrough State or Local
Youth Services Bureau	Indiana Dept of Child Services	N/A	38,654	38,654	State and Local
Tobacco Prevention	Indiana Department of Health	N/A	57,000	57,000	State and Local
Criminal Justice and Victims Assistance	Various Local Governments	N/A	184,282	184,282	State and Local
Indiana Judicial Center Grant	Indiana Judicial Center	N/A	94,058	94,058	State and Local

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED (CONTINUED)
June 30, 2018

<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	57,475	57,475	State and Local
DCS Contact	Indiana Dept of Child Services	N/A	6,122	6,122	State and Local
Emergency Food and Shelter Program	Federal Emergency Management Agency	97.024	13,709	13,709	Federal Grant Passthrough State or Local
TANF	Indiana Department of Corrections	N/A	128,669	128,669	Federal Grant Passthrough State or Local
Emergency Shelter	Indiana Housing and Community Develop	N/A	<u>45,809</u>	<u>45,809</u>	Federal Grant Passthrough State or Local
Total government funds received/disbursed during the year per Form E-1			2,760,062	2,760,062	
Federal Bureau of Prisons			2,107,169		
Amount included in contributions			(184,282)		
Other funding			1,220,778		
Disbursements from other funding				<u>2,508,391</u>	
Total support and revenue per financial statements			<u>\$5,903,727</u>		
Total expense before depreciation per financial statements				<u>\$5,268,453</u>	