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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

October 27, 2021

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, 2019 to June 30, 2020. 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, 2020 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 audit 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, 2020

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1421 South Woodland Avenue
Michigan City, Indiana 46360
(219) 871-7880
Fax: (219) 879-0135
E-mail: admin@applecpa.com
www.applecpa.com

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

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, 2020 and 2019, 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

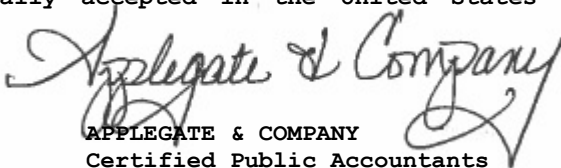
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, 2020 and 2019, 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
March 23, 2021

PACT, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the years ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>SUPPORT AND REVENUE</u>		
Contributions	\$ 400,639	\$ 378,546
Grants and contracts	5,005,469	4,486,758
Client fees	494,548	713,358
In-kind revenue (Note 6)	63,461	52,440
Miscellaneous	<u>121,112</u>	<u>11,483</u>
 Total support and revenue	 <u>6,085,229</u>	 <u>5,642,585</u>
 <u>FUNCTIONAL EXPENSES (Note 3)</u>		
Program services	5,285,213	5,120,515
General and administrative	<u>179,710</u>	<u>174,760</u>
Total functional expenses	<u>5,464,923</u>	<u>5,295,275</u>
 CHANGE IN UNRESTRICTED NET ASSETS	 620,306	 347,310
 NET ASSETS WITHOUT DONOR RESTRICTIONS AT BEGINNING OF YEAR	 <u>3,882,801</u>	 <u>3,535,491</u>
 NET ASSETS WITHOUT DONOR RESTRICTIONS AT END OF YEAR	 <u>\$4,503,107</u>	 <u>\$3,882,801</u>

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

PACT, INC.

STATEMENTS OF FINANCIAL POSITION
June 30, 2020 and 2019

ASSETS

	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash	\$2,738,167	\$2,097,088
Grants and contracts receivable	705,400	658,542
Prepaid expenses	25,554	22,025
Total current assets	<u>3,469,121</u>	<u>2,777,655</u>
 <u>PROPERTY AND EQUIPMENT</u>		
Land and buildings	2,372,275	2,214,059
Equipment	681,179	656,179
Subtotal	<u>3,053,454</u>	<u>2,870,238</u>
Accumulated depreciation	<u>(1,163,032)</u>	<u>(1,175,174)</u>
Net property and equipment	<u>1,890,422</u>	<u>1,695,064</u>
 <u>OTHER ASSETS</u>		
Endowment Fund (Note 4)	<u>93,960</u>	<u>96,478</u>
 Total assets	<u>\$5,453,503</u>	<u>\$4,569,197</u>
<u>LIABILITIES AND NET ASSETS</u>		
 <u>CURRENT LIABILITIES</u>		
Current portion of long-term debt (Note 5)	\$ 68,559	\$ 56,699
Accounts payable	267,108	192,775
Accrued expenses	102,403	106,571
Total current liabilities	<u>438,070</u>	<u>356,045</u>
 <u>LONG TERM DEBT</u> (Note 5)	<u>512,326</u>	<u>330,351</u>
 <u>NET ASSETS WITHOUT DONOR RESTRICTIONS</u> (Note 1)	<u>4,503,107</u>	<u>3,882,801</u>
 Total liabilities and net assets	<u>\$5,453,503</u>	<u>\$4,569,197</u>

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

PACT, INC.

STATEMENTS OF CASH FLOWS

For the years ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 620,306	\$ 347,310
Adjustments to reconcile change in net assets to net cash provided by/(used by) operating activities:		
Depreciation	113,631	111,328
(Increase)/decrease in assets:		
Accounts receivable	(46,858)	(52,955)
Prepaid expenses	(3,529)	198
Increase/(decrease) in liabilities:		
Accounts payable	74,333	25,816
Accrued expenses	<u>(4,168)</u>	<u>(29,425)</u>
Net cash provided by operating activities	<u>753,715</u>	<u>402,272</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(101,313)	(31,768)
Sale of property and equipment	48,324	
Endowment Fund investment	<u>2,518</u>	<u>(3,105)</u>
Net cash used by investing activities	<u>(50,471)</u>	<u>(34,873)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Repayment of long-term debt	<u>(62,165)</u>	<u>(53,950)</u>
Net cash used by financing activities	<u>(62,165)</u>	<u>(53,950)</u>
NET CHANGE IN CASH	641,079	313,449
CASH AT BEGINNING OF YEAR	<u>2,097,088</u>	<u>1,783,639</u>
CASH AT END OF YEAR	<u>\$2,738,167</u>	<u>\$2,097,088</u>
* * * *		
Schedule of Interest Paid in Arriving at Net Income		
Cash paid for interest	<u>\$ 29,287</u>	<u>\$ 23,143</u>
Schedule of Noncash Investing Transactions and Financing Transactions		
Acquisition of fixed assets:		
Cost of fixed assets	\$ 357,313	\$ 31,768
Fixed assets financed	256,000	-
Cash payment for fixed assets	<u>\$ 101,313</u>	<u>\$ 31,768</u>

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

PACT, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

For the years ended June 30, 2020 and 2019

EXPENSES	2020			2019		
	Program Services	Supporting Services General and Administrative	Total	Program Services	Supporting Services General and Administrative	Total
Salaries	\$3,029,438	\$130,707	\$3,160,145	\$2,978,013	\$125,328	\$3,103,341
Fringes	995,954	33,427	1,029,381	951,885	35,465	987,350
Contractual services	75,608	300	75,908	63,656	300	63,956
Equipment rental	83,886		83,886	73,550		73,550
Interest	25,352	3,935	29,287	20,906	2,228	23,134
Utilities	85,654		85,654	84,093		84,093
Maintenance	71,250	613	71,863	62,348		62,348
Rent	65,520		65,520	56,500		56,500
Insurance	113,989	7,458	121,447	83,266	6,862	90,128
Telephone	61,106		61,106	56,040		56,040
Postage	7,893	609	8,502	7,037	378	7,415
Printing	5,792		5,792	8,355		8,355
Office supplies	121,002	2,234	123,236	110,329	2,142	112,471
Program supplies	145,185		145,185	171,434		171,434
Dues and subscriptions	5,305		5,305	5,735		5,735
Training & travel	71,945	427	72,372	87,619	2,057	89,676
Food	206,703		206,703	188,421		188,421
Subtotal	5,171,582	179,710	5,351,292	5,009,187	174,760	5,183,947
Depreciation	113,631		113,631	111,328		111,328
Total expenses	<u>\$5,285,213</u>	<u>\$179,710</u>	<u>\$5,464,923</u>	<u>\$5,120,515</u>	<u>\$174,760</u>	<u>\$5,295,275</u>

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

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2020 and 2019

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 governments. 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

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

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, 2020, 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 2016-2019.

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 (ASC), "Financial Statements of Not-for-Profit Organizations," which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.
- Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified to net assets without donor restrictions in the statements of activities.

CONTRIBUTIONS RECEIVED AND CONTRIBUTIONS MADE - The Organization uses Accounting Standards Codification, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions,

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. During the years ended June 30, 2020 and 2019, the Organization expended less than \$750,000 of federal awards and thus is not subject to the audit and reporting requirements of the Uniform Guidance.

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, 2020 and 2019.

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

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2020 and 2019, depreciation totaled \$113,631 and \$111,328, 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 the Uniform Guidance. The grant pays a specified dollar amount for each day a court appointed individual resides at the Bradley Center. The funding for 2020 and 2019 was \$2,232,689 and \$2,133,158, respectively.

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, 2020, the Organization's uninsured cash balances total \$1,934,206.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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:

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements at June 30, 2020

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$2,738,167	\$2,738,167
Financial liabilities:		
Notes payable	\$ 580,885	580,885

Fair Value Measurements at June 30, 2019

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$2,097,088	\$2,097,088
Financial liabilities:		
Notes payable	\$ 387,050	\$ 387,050

NOTE 2 - AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Cash	\$2,738,168	\$2,097,088
Grants and accounts receivable	<u>705,400</u>	<u>658,542</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$3,443,568</u>	<u>\$2,755,630</u>

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 3 - FUNCTIONAL EXPENSES

The costs of providing program and other activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the program services and supporting services benefited. Such allocations are allocated through direct entry in the accounting system by management.

NOTE 4 - 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 agreements, the Organization has granted variance powers to Harrison County Community Foundation to hold the assets in trust for the benefit of the Organization. The principal of the endowment is 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 net assets without donor restrictions.

- Continued -

PACT, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2020 and 2019

NOTE 4 - INTEREST IN ASSETS HELD BY PORTER COUNTY AND HARRISON COUNTY
COMMUNITY FOUNDATIONS (Continued)

As of June 30, 2020 and 2019, the Organization's endowment fund had the following activity:

	<u>2020</u>	<u>2019</u>
Endowment net assets, beginning of year	<u>\$96,478</u>	<u>\$93,373</u>
Contributions		
Net appreciation/(depreciation)	(2,323)	3,548
Investment/management fees	<u>(195)</u>	<u>(443)</u>
Change in endowment net assets	<u>(2,518)</u>	<u>3,105</u>
Endowment net assets, end of year	<u>\$93,960</u>	<u>\$96,478</u>

NOTE 5 - LONG TERM DEBT

A schedule of the Organization's long-term debt at June 30, 2020 and 2019 follows:

<u>Due To/(Security)</u>	<u>Rate</u>	<u>Terms</u>	<u>2020 Amount</u>	<u>2019 Amount</u>
Horizon Bank/ (Real estate mortgage)	4.95%	\$6,238 per month including interest	\$330,379	\$387,050
Horizon Bank/ (Real estate mortgage)	4.17%	\$1,583 per month, including interest	<u>250,506</u>	<u>-0-</u>
			580,885	387,050
Less current portion			<u>(68,559)</u>	<u>(56,699)</u>
Net long-term debt			<u>\$512,326</u>	<u>\$330,351</u>

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 5 - LONG TERM DEBT (Continued)

Maturities of long-term debt are due as follows:

Year ending June 30, 2021	\$ 68,559
2022	71,959
2023	75,530
2024	79,277
2025	47,175
Thereafter	<u>238,385</u>
Total	<u>\$580,885</u>

Interest expense for the years ended June 30, 2020 and 2019 totaled \$29,287 and \$23,134, respectively.

NOTE 6 - DONATED RENT SUPPLIES AND SERVICES

During the years ended June 30, 2020 and 2019, 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 \$33,600 and \$33,600, respectively.

During the years ended June 30, 2020 and 2019, the Organization received contributions of supplies. In-kind revenue and expense related to the supplies has been recorded for the years then ended in the amounts of \$29,861 and \$18,840, respectively.

- Continued -

PACT, INC.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 6 - DONATED RENT SUPPLIES 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 7 - 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, 2020 and 2019 was \$31,920 and \$22,900, respectively.

NOTE 8 - 401(K) RETIREMENT PLAN

The Organization maintains a discretionary contributory 401(k) retirement plan for qualifying employees. 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, 2020 and 2019 was \$44,245 and \$54,426, respectively.

- Continued -

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2020 and 2019

NOTE 9 - RECLASSIFICATION

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements. The overall reclassification had no impact on previously reported net income or cash flows.

NOTE 10 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 23, 2021, which is the date that the accompanying financial statements were available for issuance.

1421 South Woodland Avenue
Michigan City, Indiana 46360
(219) 871-7880
Fax: (219) 879-0135
E-mail: admin@applecpa.com
www.applecpa.com

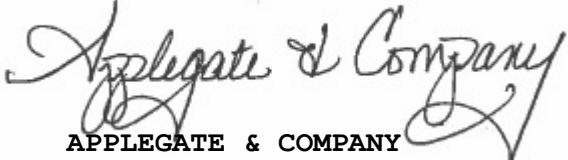
Paul E. Applegate, CPA
John E. Applegate, PA
(1920-1993)
Blake E. Applegate, CPA
Megan M. Applegate, CPA
Ronald J. Delco, CPA
Charles C. Fox, CPA
Jason M. Nichols, CPA

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, 2020 and 2019, and have issued our reports thereon dated March 23, 2021, 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 detailed 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
March 23, 2021

PACT, INC.

DETAILED SCHEDULES OF SUPPORT AND REVENUE
For the years ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>CONTRIBUTIONS</u>		
Religious organizations	\$ 1,298	\$ 660
Individuals	58,615	34,036
United Way organizations	37,065	38,264
County and city governments	247,050	225,880
John Anderson Foundation	30,000	30,000
1 st Source Foundation	2,985	
Community Foundations	8,926	32,131
Local Task Forces and Councils	14,700	17,575
Total contributions	<u>400,639</u>	<u>17,575</u>
<u>378,546</u>		
<u>GRANTS AND CONTRACTS</u>		
Federal Bureau of Prisons	2,232,689	2,133,158
Federal Emergency Management Agency	7,336	11,873
Indiana Department of Corrections	1,613,408	1,405,267
Indiana Criminal Justice Institute	698,690	649,710
Indiana Tobacco Prevention and Cessation Agency	57,500	56,945
Indiana Department of Mental Health	66,519	
Indiana Department of Child Services	36,478	38,072
Indiana Family and Social Services Administration	16,000	16,000
Indiana Housing & Community Development	47,754	40,616
Indiana Judicial Center	229,095	135,117
Total grants and contracts	<u>5,005,469</u>	<u>4,486,758</u>
<u>CONSULTING AND CLIENT FEES</u>		
Program fees	<u>494,548</u>	<u>713,358</u>
<u>IN-KIND REVENUE</u>		
Donated revenue	<u>63,461</u>	<u>52,440</u>
<u>MISCELLANEOUS</u>		
Sale of Property	116,448	
Interest	4,664	11,483
Total miscellaneous	<u>121,112</u>	<u>11,483</u>
Total support and revenue	<u>\$6,085,229</u>	<u>\$5,642,585</u>

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED

June 30, 2020

<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	\$1,613,408	\$1,613,408	State and Local
Victims of Crimes Act Victims Assistance	Indiana Criminal Justice Institute	16.575	408,814	408,814	Federal Grant Passthrough State or Local
Domestic Violence Prevention and Treatment	Indiana Criminal Justice Institute	N/A	193,662	193,662	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	49,272	49,272	Federal Grant Passthrough State or Local
Blue River Services	Indiana Criminal Justice Institute	N/A	43,399	43,399	Federal Grant Passthrough State or Local
Youth Services Bureau	Indiana Dept of Child Services	N/A	36,478	36,478	State and Local
Tobacco Prevention	Indiana Department of Health	N/A	57,500	57,500	State and Local
Criminal Justice and Victims Assistance	Various Local Governments	N/A	199,650	199,650	State and Local
Indiana Judicial Center Grant	Indiana Judicial Center	N/A	229,095	229,095	State and Local

- Continued -

PACT, INC.

SCHEDULE OF FINANCIAL ASSISTANCE RECEIVED (CONTINUED)

June 30, 2020

<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>
Family Violence Prevention Services	Indiana Criminal Justice Institute	93.671	3,543	3,543	Federal Grant Passthrough State or Local
Emergency Food and Shelter Program	Federal Emergency Management Agency	97.024	7,336	7,336	Federal Grant Passthrough State or Local
Indiana State Opioid	Indiana Department of Mental Health	N/A	66,519		State or Local 66,519
Emergency Shelter	Indiana Housing and Community Develop	N/A	<u>47,754</u>	<u>47,754</u>	Federal Grant Passthrough State or Local
Total government funds received/dispursed during the year per Form E-1			2,972,430	2,972,430	
Federal Bureau of Prisons			2,232,689		
Amount included in contributions			(199,650)		
Other funding			1,079,760		
Disbursements from other funding				<u>2,378,862</u>	
Total support and revenue per financial statements			<u>\$6,085,229</u>		
Total expense before depreciation per financial statements				<u>\$5,351,292</u>	