

CENTER FOR NONVIOLENCE, INC.

FINANCIAL STATEMENTS

Years Ended December 31, 2020 and 2019

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INDEPENDENT AUDITORS' REPORT

Coordinating Panel
Center for Nonviolence, Inc.
Fort Wayne, Indiana

We have audited the accompanying financial statements of Center for Nonviolence, Inc. (a nonprofit organization) which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 audits to obtain reasonable assurance about whether the financial statements are free of 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 misstatements 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.

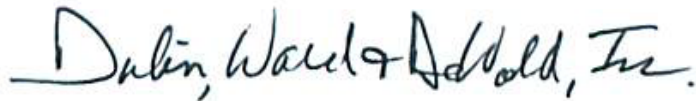
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Nonviolence, Inc. as of December 31, 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.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of governmental funds received is presented for purposes of additional analysis as required by the Indiana State Board of Accounts and is not a required part of the financial statements of Center for Nonviolence, Inc. 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.

A handwritten signature in cursive script that reads "Dublin, Ward & Adbold, Inc." The signature is written in dark ink and is positioned above the typed name of the firm.

Fort Wayne, Indiana
July 15, 2021

CENTER FOR NONVIOLENCE, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2020 and 2019

| | 2020 | 2019 |
|---|-------------------|-------------------|
| ASSETS | | |
| Cash | \$ 123,960 | \$ 33,160 |
| Claims receivable | 124,551 | 160,662 |
| Contributions receivable - net | 275,700 | 102,500 |
| Prepaid expenses | 884 | 884 |
| Investments | 8,894 | 9,116 |
| Property and equipment - net | 210,202 | 213,933 |
| Total Assets | \$ 744,191 | \$ 520,255 |
| LIABILITIES AND NET ASSETS | | |
| Accrued payroll and withholdings | \$ 73,321 | \$ 58,100 |
| Accounts payable | 15,302 | 5,714 |
| Refundable advance | 165,800 | - |
| Total Liabilities | 254,423 | 63,814 |
| Net Assets: | | |
| Without donor restrictions | 154,963 | 344,729 |
| With donor restrictions | 334,805 | 111,712 |
| Total Net Assets | 489,768 | 456,441 |
| Total Liabilities and Net Assets | \$ 744,191 | \$ 520,255 |

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

CENTER FOR NONVIOLENCE, INC.
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2020 and 2019

| | Without Donor Restrictions | With Donor Restrictions | 2020 Total | Without Donor Restrictions | With Donor Restrictions | 2019 Total |
|--|---------------------------------------|------------------------------------|-----------------------|---------------------------------------|------------------------------------|-----------------------|
| CHANGE IN NET ASSETS | | | | | | |
| Support, Revenues, and Gains: | | | | | | |
| Grants | \$ 48,474 | \$ 386,450 | \$ 434,924 | \$ 36,782 | \$ 40,000 | \$ 76,782 |
| Contributions | 44,480 | - | 44,480 | 23,157 | 10,000 | 33,157 |
| United Way | - | 20,000 | 20,000 | - | 22,500 | 22,500 |
| Government grants | 444,470 | - | 444,470 | 451,671 | - | 451,671 |
| Program service fees | 149,865 | - | 149,865 | 299,536 | - | 299,536 |
| Training fees | - | - | - | 10,617 | - | 10,617 |
| Miscellaneous income | 1,345 | - | 1,345 | 229 | - | 229 |
| Investment income - net | 132 | - | 132 | 121 | - | 121 |
| Gain on investments | - | - | - | 1,351 | - | 1,351 |
| Net Assets Released From Restrictions | 183,357 | (183,357) | - | 284,902 | (284,902) | - |
| Total Support, Revenues and Gains | 872,123 | 223,093 | 1,095,216 | 1,108,366 | (212,402) | 895,964 |
| Expenses and Losses: | | | | | | |
| Program | 849,387 | - | 849,387 | 787,144 | - | 787,144 |
| Management and general | 137,061 | - | 137,061 | 160,230 | - | 160,230 |
| Fundraising | 74,875 | - | 74,875 | 40,493 | - | 40,493 |
| Loss on investments | 354 | - | 354 | - | - | - |
| Loss on disposal of property and equipment | 212 | - | 212 | 782 | - | 782 |
| Total Expenses and Losses | 1,061,889 | - | 1,061,889 | 988,649 | - | 988,649 |
| CHANGE IN NET ASSETS | (189,766) | 223,093 | 33,327 | 119,717 | (212,402) | (92,685) |
| NET ASSETS - beginning of year | 344,729 | 111,712 | 456,441 | 225,012 | 324,114 | 549,126 |
| NET ASSETS - end of year | \$ 154,963 | \$ 334,805 | \$ 489,768 | \$ 344,729 | \$ 111,712 | \$ 456,441 |

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

CENTER FOR NONVIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2020

| | Program | Management and General | Fundraising | Total |
|--|-------------------|-----------------------------------|--------------------|---------------------|
| Salaries | \$ 690,908 | \$ 93,826 | \$ 68,238 | \$ 852,972 |
| Employee benefits | 11,655 | 1,770 | 1,328 | 14,753 |
| Payroll taxes | 50,939 | 6,917 | 5,031 | 62,887 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Salaries and Related Expenses | 753,502 | 102,513 | 74,597 | 930,612 |
| Repairs and maintenance | 16,730 | 8,141 | - | 24,871 |
| Utilities | 12,091 | 3,023 | - | 15,114 |
| Program fees | 14,097 | - | - | 14,097 |
| Insurance | 13,046 | 982 | - | 14,028 |
| Professional fees | - | 11,722 | - | 11,722 |
| Technology | 5,341 | 1,335 | - | 6,676 |
| Outside services | 3,847 | 2,537 | - | 6,384 |
| Printing | 5,889 | - | - | 5,889 |
| Bank fees | - | 3,525 | - | 3,525 |
| Rent | 2,500 | - | - | 2,500 |
| Office | 2,210 | 167 | - | 2,377 |
| Travel | 1,757 | - | - | 1,757 |
| Other | 986 | 299 | 278 | 1,563 |
| Employee training and recruitment | 598 | - | - | 598 |
| Interest | - | 83 | - | 83 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses Before Depreciation | 832,594 | 134,327 | 74,875 | 1,041,796 |
| Depreciation | 16,793 | 2,734 | - | 19,527 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses | \$ 849,387 | \$ 137,061 | \$ 74,875 | \$ 1,061,323 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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

CENTER FOR NONVIOLENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2019

| | Program | Management and General | Fundraising | Total |
|--|-------------------|-----------------------------------|--------------------|-------------------|
| Salaries | \$ 616,731 | \$ 101,631 | \$ 34,537 | \$ 752,899 |
| Employee benefits | 10,917 | 1,812 | 721 | 13,450 |
| Payroll taxes | 45,234 | 7,454 | 2,533 | 55,221 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Salaries and Related Expenses | 672,882 | 110,897 | 37,791 | 821,570 |
| Repairs and maintenance | 11,541 | 5,567 | - | 17,108 |
| Utilities | 11,725 | 2,931 | - | 14,656 |
| Program fees | 14,253 | - | - | 14,253 |
| Insurance | 12,644 | 964 | - | 13,608 |
| Professional fees | - | 28,198 | - | 28,198 |
| Technology | 1,722 | 431 | - | 2,153 |
| Outside services | 4,909 | 2,680 | - | 7,589 |
| Printing | 9,053 | - | - | 9,053 |
| Bank fees | - | 4,139 | - | 4,139 |
| Rent | 6,250 | - | - | 6,250 |
| Office | 3,339 | 252 | - | 3,591 |
| Travel | 10,137 | - | - | 10,137 |
| Other | 2,491 | 631 | - | 3,122 |
| Employee training and recruitment | 9,634 | - | - | 9,634 |
| Interest | - | 844 | - | 844 |
| Special events | - | - | 2,702 | 2,702 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses Before Depreciation | 770,580 | 157,534 | 40,493 | 968,607 |
| Depreciation | 16,564 | 2,696 | - | 19,260 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenses | <u>\$ 787,144</u> | <u>\$ 160,230</u> | <u>\$ 40,493</u> | <u>\$ 987,867</u> |

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

CENTER FOR NONVIOLENCE, INC.
STATEMENTS OF CASH FLOWS
December 31, 2020 and 2019

| | 2020 | 2019 |
|---|-------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 33,327 | \$ (92,685) |
| Adjustments to reconcile change in net assets to cash flows from operating activities: | | |
| Increase in present value discount | 3,800 | - |
| Reinvestment of investment interest net of fees | (132) | (121) |
| Depreciation | 19,527 | 19,260 |
| (Gain) loss on investments | 354 | (1,351) |
| (Gain) loss on property and equipment | 212 | 782 |
| Changes in assets and liabilities: | | |
| (Increase) decrease in: | | |
| Claims receivable | 36,111 | 7,960 |
| Contributions receivable | (177,000) | 91,750 |
| Increase (decrease) in: | | |
| Accounts payable | 9,588 | (544) |
| Accrued payroll | 15,221 | 22,070 |
| | <u>15,221</u> | <u>22,070</u> |
| Cash Flows From Operating Activities | (58,992) | 47,121 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (16,008) | (12,620) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Increase (decrease) in line of credit | - | (28,739) |
| Proceeds from refundable advance | 165,800 | - |
| | <u>165,800</u> | <u>-</u> |
| Cash Flows From Financing Activities | 165,800 | (28,739) |
| INCREASE (DECREASE) IN CASH | 90,800 | 5,762 |
| CASH - beginning of year | 33,160 | 27,398 |
| | <u>33,160</u> | <u>27,398</u> |
| CASH - end of year | \$ 123,960 | \$ 33,160 |
| | <u>\$ 123,960</u> | <u>\$ 33,160</u> |

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

CENTER FOR NONVIOLENCE, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2020 and 2019

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Center for Nonviolence, Inc. (Organization) is a nonprofit voluntary health and welfare benefit organization founded to operate exclusively for charitable and educational purposes by making available to all persons, regardless of economic condition, services designed to end family and other forms of violence. The Organization provides counseling, education, and training to people in Allen County, Indiana who have problems with their own violence and to people who may encounter family and other forms of violence, and deals with problems, which relate to violence, such as sexual inequality, objectification, and environmental pressures. The Organization networks and cooperates with other professionals, organizations, and individuals who have an interest in reducing violence and finding non-violent alternatives.

Income Taxes

Center for Nonviolence, Inc. is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code.

Recent Accounting Guidance

During 2019, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, as amended as management believes the standard improves the usefulness and understandability of the Organization's financial reporting. Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore, no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosure of revenue have been enhanced in accordance with the standard.

The Organization has also adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605)* as management believes the standard improves the usefulness and understandability of the Organization's financial reporting. There was no effect on net assets in connection with the implementation of ASU 2018-08.

(continued)

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

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.

Receivables

Claims receivable are due from government and other significant funding sources. The Organization provides an allowance for uncollectible accounts which is based upon historical collection experience and management's estimates of the losses that will be incurred in the collection of all receivables.

The Organization recognizes contributions receivable as public support in the year that a firm pledge is made, and if necessary provides an allowance for uncollectible contributions receivable equal to the estimated collection losses that will be incurred in collection of all pledges. The estimated losses are based on historical collection experience coupled with a review of the current status of the existing receivables.

Long-term contributions receivable are valued at the present value of estimated future cash flow determined by applying the long-term Applicable Federal Rate (AFR) as published by the Internal Revenue Service.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities, if applicable, are reported at their fair value in the statement of financial position. These investments are initially recorded at cost if they were purchased or at their fair market value on the date of the gift if they were received as a donation. Unrealized gains and losses are included in the statement of activities change in net assets.

Property and Equipment

Property and equipment is stated at cost or, if donated, at fair value at the date of the gift. The Organization follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets. Property and equipment with an item cost or donated value of \$500 or more and a useful life of one year or more are capitalized when acquired.

(continued)

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

Net Assets

Net assets without donor restrictions are available for use at the discretion of the Organization's management and the coordinating panel. From time to time the coordinating panel designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time and/or purpose restrictions. The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Revenue and Revenue Recognition

The Organization recognizes contributions as public support when cash, other assets or an unconditional promise is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable government grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. No advances have been received on the grants and no deferred revenue is recognized.

Program service fees and training fees are recognized as revenue when the services and trainings are provided. All services are transferred at a point in time.

Miscellaneous income is recognized as revenue when received.

In-kind Contributions

The Organization receives a significant amount of donated services from volunteers. No amounts have been reflected for these donated services in the statements because they do not meet the requirements for financial recognition under FASB ASC 958-605.

(continued)

1. **ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**(continued)

Functional Allocation of Expense

The costs of providing the Organization's programs and supporting services 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. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

The financial statements 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. Expenses that are allocated include the following:

| Expense | Method of Allocation |
|-------------------------------|-----------------------------|
| Salaries and related expenses | Time |
| Utilities | Facility space |
| Outside services | Usage of fixed assets |
| Office | Time |
| Other | Time |
| Depreciation | Usage of fixed assets |

Reclassifications

Certain reclassifications have been made to conform prior year's financial statements to current presentation. The reclassifications have no effect on the previously reported operational results.

Subsequent Events

Management has evaluated subsequent events through July 15, 2021, the date which the financial statements were available for issue.

2. **CONTRIBUTIONS RECEIVABLE**

Contributions receivable as of December 31 consist of the following:

| | 2020 | 2019 |
|--|-------------------|-------------------|
| Contributions receivable | \$ 279,500 | \$ 102,500 |
| Less unamortized present value discount (.99%) | <u>3,800</u> | <u>-</u> |
| | <u>\$ 275,700</u> | <u>\$ 102,500</u> |

(continued)

2. CONTRIBUTIONS RECEIVABLE (continued)

| | 2020 | 2019 |
|----------------------|-------------------|-------------------|
| Amount due in: | | |
| Less than one year | \$ 87,000 | \$ 102,500 |
| One to five years | 192,500 | - |
| More than five years | <u>-</u> | <u>-</u> |
| | <u>\$ 279,500</u> | <u>\$ 102,500</u> |

The Organization has received notification of an intention to give in the amount of \$30,000 from the United Way of Allen County. The expected funding is to be used for programs in fiscal years 2021 and 2022 and has not been recorded as an asset of the Organization as of December 31, 2020.

3. INVESTMENTS

Investments are recorded at fair market value and consist of the following at December 31:

| | 2020 | 2019 |
|----------|-----------------|-----------------|
| Equities | \$ 7,535 | \$ 7,889 |
| Cash | <u>1,359</u> | <u>1,227</u> |
| | <u>\$ 8,894</u> | <u>\$ 9,116</u> |

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

| | 2020 | 2019 |
|-------------------------------|-------------------|-------------------|
| Land | \$ 14,880 | \$ 14,880 |
| Building and improvements | 279,075 | 279,075 |
| Furniture and equipment | <u>155,746</u> | <u>143,265</u> |
| | 449,701 | 437,220 |
| Less accumulated depreciation | <u>239,499</u> | <u>223,287</u> |
| | <u>\$ 210,202</u> | <u>\$ 213,933</u> |

5. BENEFICIAL INTEREST

The Community Foundation of Greater Fort Wayne, Inc. holds investment assets, with a value of \$31,299 at December 31, 2020 and \$28,259 at December 31, 2019 for the benefit of the Organization for which it has retained variance power. These assets are not recorded as assets of the Organization.

6. FAIR VALUE MEASUREMENT

Assets and liabilities recorded at fair value in the statement of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

Level 1. Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2. Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets or quoted market prices for identical assets or liabilities in inactive markets.

Level 3. Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets and liabilities measured at fair value.

Investments. Value determined by reference to quoted market prices and other relevant information generated by market transactions.

(continued)

6. FAIR VALUE MEASUREMENT (continued)

Fair value of assets and liabilities measured on a recurring basis are as follows:

| Level 1 | 2020 | 2019 |
|----------------|-----------------|-----------------|
| Investments: | | |
| Equities: | | |
| Healthcare | \$ 4,569 | \$ 4,425 |
| Financial | <u>2,966</u> | <u>3,464</u> |
| | <u>\$ 7,535</u> | <u>\$ 7,889</u> |

7. LINE OF CREDIT

The Organization has available an unsecured, \$40,000 line of credit with JP Morgan Chase, NA. Interest, which is computed on the unpaid balance, at the bank's prime interest rate plus 1.75% (5.00% at December 31, 2020). No amount was outstanding as of December 31, 2020 or December 31, 2019.

The Organization has available at December 31, 2020 an unsecured \$50,000 line of credit with PNC Bank. Interest, which is computed on the unpaid balance, is at the highest prime rate published in the Money Rates section of The Wall Street Journal for the last day of the preceding calendar month plus a margin of 1.76% (5.01% at December 31, 2020). No amount was outstanding as of December 31, 2020 or December 31, 2019.

8. REFUNDABLE ADVANCE

The Organization received \$165,800 from the Small Business Administration (SBA) as a part of the Paycheck Protection Program (PPP) through the Coronavirus Aid, Relief, and Economic Securities (CARES) Act. The PPP is a loan designed to provide a direct incentive for small businesses to keep their workers on the payroll. The SBA will forgive the loan if all employee retention criteria are met and the funds are used for eligible expenses. Any part of the advance that is not forgiven is payable in monthly installments starting ten months after the loan forgiveness covered period as defined by the CARES Act, including interest at 1% with a final payment due April 24, 2022.

The forgivable portion of the loan is being considered a conditional contribution and has been recorded as a refundable advance in the statement of financial position. When the Organization receives approval from the SBA that the loan has been forgiven, the refundable advance will be reduced, and a contribution will be recognized.

(continued)

8. REFUNDABLE ADVANCE (continued)

In January 2021, subsequent to year-end, the Organization received notification from the SBA that the loan had been forgiven.

On February 2, 2021, the Organization received a second draw PPP loan in the amount of \$174,365. Any part of the advance that is not forgiven is payable in monthly installments starting ten months after the loan forgiveness covered period as defined by the CARES Act, including interest at 1% with a final payment due February 2, 2026.

9. NET ASSETS

Net assets with donor restrictions are restricted for the following as of December 31:

| | 2020 | 2019 |
|-------------------|-------------------|-------------------|
| Time: | | |
| Future periods | \$ 273,700 | \$ 85,000 |
| Specific purpose: | | |
| Programs | <u>61,105</u> | <u>26,712</u> |
| | <u>\$ 334,805</u> | <u>\$ 111,712</u> |

Net assets were released from donor restrictions as follows for the year ended December 31:

| | 2020 | 2019 |
|---------------------------------------|-------------------|-------------------|
| Satisfaction of time restrictions: | | |
| Future periods | \$ 85,000 | \$ 85,000 |
| Satisfaction of purpose restrictions: | | |
| Programs | 98,357 | 193,667 |
| Capital improvement | <u>-</u> | <u>6,235</u> |
| | <u>\$ 183,357</u> | <u>\$ 284,902</u> |

Net assets without donor restrictions include undesignated net assets of \$154,963 at December 31, 2020 and \$344,729 at December 31, 2019.

10. RETIREMENT PLAN

During 2019, the Organization implemented a SIMPLE IRA retirement plan for all employees who earn at least \$5,000 per year. The Organization provides a non-elective contribution of 2% of the employees' compensation. Total expense was \$14,753 for 2020 and \$13,450 for 2019.

11. OPERATING LEASES

During 2019, the Organization entered into an agreement to lease office space beginning in February 2019 under an operating lease that expired in July 2020 and was not renewed. Total rent expense under this noncancelable lease was \$2,500 for 2020 and \$6,000 for 2019.

12. STATEMENT OF CASH FLOWS SUPPLEMENTAL DISCLOSURES

Cash used in operating activities includes interest paid of \$83 in 2020 and \$844 in 2019.

13. AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31 comprise the following:

| | 2020 | 2019 |
|--|-------------------|-------------------|
| Cash | \$ 123,960 | \$ 33,160 |
| Claims receivable | 124,551 | 160,662 |
| Contributions receivable | 275,700 | 102,500 |
| Investments | <u>8,894</u> | <u>9,116</u> |
| Total financial assets | 533,105 | 305,438 |
| Less amounts not available within one year, due to: | | |
| Contributions receivable due in one to five years - net | <u>188,700</u> | <u>-</u> |
| Financial assets available to meet general expenditures within one year | <u>\$ 344,405</u> | <u>\$ 305,438</u> |

(continued)

13. AVAILABILITY AND LIQUIDITY (continued)

In addition to financial assets available to meet general expenditures over the next twelve months, the Organization has additional funds available totaling \$90,000 from the lines of credit and receives monthly reimbursements from government grants, which are available to help meet its cash needs for general expenditures.

14. CONCENTRATIONS

The Organization receives substantial support from the federal government. A significant reduction in the level of this support, if it were to occur, may have an effect on the Organization's programs and activities. Claims for federally supported programs are filed and reimbursed on a quarterly basis.

15. RISKS AND UNCERTAINTIES

On March 11, 2020, the COVID-19 virus had been declared a global pandemic. The extent of the impact of the COVID-19 outbreak on the financial performance of the Organizations will depend on future developments, including the duration and severity of the outbreak and its impact on the overall economy. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

CENTER FOR NONVIOLENCE, INC.
SCHEDULE OF GOVERNMENTAL FUNDS RECEIVED
Year Ended December 31, 2020

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Revenue Recognized |
|---|------------------------------------|-------------------------------|
| State Grantor/Program Title | | |
| U.S. Department of Justice: | | |
| Passed through Indiana Criminal Justice Institute: | | |
| Victim of Crime Act | 16.575 | \$ 183,889 |
| Violence Against Women Formal Grants | 16.588 | 25,090 |
| U.S. Department of Health and Human Services: | | |
| Passed through Indiana Criminal Justice Institute: | | |
| Family Violence and Prevention Services Act Grant | 93.671 | 48,713 |
| Passed through Indiana Criminal Justice Institute: | | |
| Family Violence and Prevention Services Act Grant - CARES | 93.671 | <u>11,820</u> |
| | Subtotal CFDA 93.671 | 60,533 |
| U.S. Department of Housing and Urban Development: | | |
| Passed through City of Fort Wayne | | |
| Community Development Block Grant | 14.218 | 10,128 |
| Indiana Criminal Justice Institute: | | |
| Domestic Violence Prevention and Treatment | N/A | <u>164,830</u> |
| Total Government Funds Received | | <u><u>\$ 444,470</u></u> |

See independent auditors' report.

