

**WORLD INSTITUTE ON DISABILITY**  
**(A CALIFORNIA NONPROFIT ORGANIZATION)**

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FINANCIAL STATEMENTS WITH  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT AUDITOR'S REPORT ON THE  
FINANCIAL STATEMENTS AND SUPPLEMENTARY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**WORLD INSTITUTE ON DISABILITY  
(A CALIFORNIA NONPROFIT ORGANIZATION)  
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
World Institute on Disability  
Berkeley, California

### Report on the Financial Statements

We have audited the accompanying financial statements of World Institute on Disability, a California Nonprofit Organization, (the "Organization") which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 auditors consider internal control relevant to the Organization'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 Organization'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 World Institute on Disability as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
World Institute on Disability  
Berkeley, California

(Continued)

### Other Matters

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, pages 14 through 17, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 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.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 21, 2020, on our consideration of World Institute on Disability's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering World Institute on Disability's internal control over financial reporting and compliance.



Pleasanton, California  
September 21, 2020

Nicholas & Robison Accounting  
License No. COR 6072

**WORLD INSTITUTE ON DISABILITY  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2019**

**ASSETS**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<b>Total Funds</b>
<b><u>Current Assets</u></b>			
Cash and Cash Equivalents	\$ 413,258	\$ 396,588	<b>\$ 809,846</b>
Receivables	391,388	-	<b>391,388</b>
Prepaid Expenses	78,528	-	<b>78,528</b>
Total Current Assets	883,174	396,588	<b>1,279,762</b>
<b><u>Property and Equipment</u></b>			
Furniture and Equipment	76,226	-	<b>76,226</b>
Accumulated Depreciation	(76,053)	-	<b>(76,053)</b>
Net Property and Equipment	173	-	<b>173</b>
<b><u>Other Assets</u></b>			
Deposits	7,106	-	<b>7,106</b>
Total Other Assets	7,106	-	<b>7,106</b>
Total Assets	<u>\$ 890,453</u>	<u>\$ 396,588</u>	<u><b>\$ 1,287,041</b></u>

**LIABILITIES AND NET ASSETS**

<b><u>Current Liabilities</u></b>			
Accounts Payable and Accrued Liabilities	\$ 215,903	\$ -	<b>\$ 215,903</b>
Payroll and Related Liabilities	57,933	-	<b>57,933</b>
Deferred Revenue	-	130,342	<b>130,342</b>
Total Current Liabilities	273,836	130,342	<b>404,178</b>
Total Liabilities	273,836	130,342	<b>404,178</b>
<b><u>Net Assets</u></b>			
Net Assets Without Donor Restrictions	616,617	-	<b>616,617</b>
Net Assets With Donor Restrictions	-	266,246	<b>266,246</b>
Total Net Assets	616,617	266,246	<b>882,863</b>
Total Liabilities and Net Assets	<u>\$ 890,453</u>	<u>\$ 396,588</u>	<u><b>\$ 1,287,041</b></u>

*The accompany notes are an integral part of these financial statements.*

**WORLD INSTITUTE ON DISABILITY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
<b><u>Support &amp; Revenue</u></b>			
Government Grants and Contracts	\$ 1,021,894	\$ 190,871	\$ 1,212,765
Foundation and Community Grants	504,450	174,768	679,218
Corporate Contributions	134,040	-	134,040
Individual Contributions	11,006	1,000	12,006
Fees for Services	7,258	45,698	52,956
Sales	9	8	17
Investment Income	5,494	-	5,494
Net Assets Released from Restrictions	416,573	(416,573)	-
<b>Total Support and Revenues</b>	<b>2,100,724</b>	<b>(4,228)</b>	<b>2,096,496</b>
<b><u>Expenses</u></b>			
Program Services	1,598,816	-	1,598,816
Management & General	520,475	-	520,475
Development and Fundraising Expenses	89,796	-	89,796
<b>Total Expenses</b>	<b>2,209,087</b>	<b>-</b>	<b>2,209,087</b>
<b>Change in Net Assets</b>	<b>(108,363)</b>	<b>(4,228)</b>	<b>(112,591)</b>
Net Assets, Beginning of Year	724,980	270,474	995,454
<b>Net Assets, End of Year</b>	<b>\$ 616,617</b>	<b>\$ 266,246</b>	<b>\$ 882,863</b>

*The accompany notes are an integral part of these financial statements.*

**WORLD INSTITUTE ON DISABILITY  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Program Services				
	Accessibility Solutions	Digital Systems & Tools	Project Support	Disability Inclusive Disaster & Climate Resilience	Quality Research for Inclusive Policy
Salaries	\$ 233,348	\$ 97,108	\$ 29,564	\$ 14,384	\$ 91,757
Payroll Taxes	19,272	7,515	2,640	1,164	7,813
Pension	7,209	3,412	737	505	3,156
Employee Benefits	29,850	23,405	4,147	1,542	9,242
Total Personnel Expenses	289,679	131,440	37,088	17,595	111,968
Consultants & Outside Services	65,274	723,800	-	495	644
Subrecipients	-	-	-	-	-
Hosting, Conferences & Trainings	1,501	2,167	-	-	-
Travel	92,306	7,376	-	1,338	-
Supplies	2,898	423	176	61	388
Telephone & On-line Charges	3,367	2,731	411	143	941
Postage	199	198	12	5	27
Printing, Copying, & Publishing	233	26	7	14	249
Rent	19,026	8,164	3,420	1,185	7,841
Equipment Rent, Maintenance & Repair	898	386	161	56	370
Insurance	2,298	2,367	413	143	947
Staff Training, Dev, Recruitment, Morale	-	-	-	-	-
Advertising/Marketing/Outreach/Planning	221	50	-	82	-
Dues & Memberships	5	333	-	-	-
Fees & Service Charges	-	22	-	-	-
Depreciation	-	-	-	-	-
Equipment Purchases	-	-	-	-	-
Miscellaneous / Bad Debt	-	55	-	-	-
<b>Total Functional Expenses</b>	<b>\$ 477,905</b>	<b>\$ 879,538</b>	<b>\$ 41,688</b>	<b>\$ 21,117</b>	<b>\$ 123,375</b>

*The accompany notes are an integral part of these financial statements.*

**WORLD INSTITUTE ON DISABILITY**  
**STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Program Services</u>				
	External Affairs & International Policy	Program Services Total	Management & General	Development & Fundraising	Total
Salaries	\$ 41,934	\$ 508,095	\$ 315,218	\$ 48,332	\$ 871,645
Payroll Taxes	3,314	41,718	25,040	3,803	70,561
Pension	1,400	16,419	9,052	1,634	27,105
Employee Benefits	1,592	69,778	33,333	1,213	104,324
Total Personnel Expenses	48,240	636,010	382,643	54,982	1,073,635
Consultants & Outside Services	-	790,213	68,699	1,745	860,657
Subrecipients	-	-	5,000	20,000	25,000
Hosting, Conferences & Trainings	205	3,873	2,410	4,220	10,503
Travel	2,525	103,545	12,883	1,170	117,598
Supplies	149	4,095	6,370	1,167	11,632
Telephone & On-line Charges	377	7,970	6,230	422	14,622
Postage	12	453	268	237	958
Printing, Copying, & Publishing	6	535	184	505	1,224
Rent	3,149	42,785	19,666	3,512	65,963
Equipment Rent, Maintenance & Repair	149	2,020	930	166	3,116
Insurance	381	6,549	6,716	856	14,121
Staff Training, Dev, Recruitment, Morale	-	-	388	-	388
Advertising/Marketing/Outreach/Planning	-	353	-	-	353
Dues & Memberships	-	338	2,471	-	2,809
Fees & Service Charges	-	22	3,956	814	4,792
Depreciation	-	-	231	-	231
Equipment Purchases	-	-	1,328	-	1,328
Miscellaneous / Bad Debt	-	55	102	-	157
Total Functional Expenses	<u>\$ 55,193</u>	<u>\$ 1,598,816</u>	<u>\$ 520,475</u>	<u>\$ 89,796</u>	<u>\$ 2,209,087</u>

*The accompany notes are an integral part of these financial statements.*



**WORLD INSTITUTE ON DISABILITY  
STATEMENT OF CHANGES IN CASH FLOW  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Without Donor Restrictions	With Donor Restrictions	<b>Total Funds</b>
Cash Flows from Operating Activities:			
Change in Net Assets	\$ (108,363)	\$ (4,228)	\$ (112,591)
Adjustments to Reconcile Change in Net Assets to Cash Used in Operating Activities			
Depreciation	231	-	231
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(168,563)	-	(168,563)
Prepaid Expenses	(31,791)	-	(31,791)
Increase (Decrease) in Operating Liabilities			
Accounts Payable and Accrued Liabilities	121,779	-	121,779
Payroll & Related Liabilities	(2,560)	-	(2,560)
Deferred Revenue	-	(447,893)	(447,893)
Net Cash Used in Operating Activities	<u>\$ (189,267)</u>	<u>\$ (452,121)</u>	<u>\$ (641,388)</u>
Net Decrease in Cash and Cash Equivalents	(189,267)	(452,121)	(641,388)
Cash and Cash Equivalents, December 31, 2018	<u>602,525</u>	<u>848,709</u>	<u>1,451,234</u>
Cash and Cash Equivalents, December 31, 2019	<u><u>\$ 413,258</u></u>	<u><u>\$ 396,588</u></u>	<u><u>\$ 809,846</u></u>

*The accompany notes are an integral part of these financial statements.*

**WORLD INSTITUTE ON DISABILITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 1. Organization and Basis of Presentation**

World Institute on Disability (the “Organization”) is a California nonprofit public benefit organization, which was established in May 1983. The mission of the Organization in communities and nations worldwide is to eliminate barriers to full social integration and increase employment, economic security and health care for persons with disabilities. The Organization works with people who have disabilities, other disability organizations, policy-makers, corporations and foundations on issues and public policies that impact people with disabilities.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and are presented on the accrual basis of accounting following the standards of accounting and reporting in accordance with Financial Accounting Standards Board’s (FASB) Accounting Standard Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which is an enhancement to Accounting Standard Codification (ASC) 958. Under FASB ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets; without donor restrictions and with donor restrictions.

- Without Donor Restrictions include those assets over which the Board of Directors has discretionary control in carrying out the operations of the Organization. Under this category, the Organization maintains an operating fund and other funds as designated by the Board for specific purposes. The Organization has elected to report as an increase in without donor restrictions net assets any restricted revenue received in the current period for which the restrictions have been met in the current period.
- With Donor Restrictions include those assets subject to donor restrictions and for which the applicable restrictions were not met as of the end of the current reporting period. These net assets also include assets subject to non-expiring donor restrictions, such as endowments.

In the opinion of management, the accompanying financial statements include all necessary adjustments for a fair presentation of the financial position and the results of operations for the period presented.

**Note 2. Summary of Significant Accounting Policies**

**Revenue Recognition**

Contributions are recognized as revenue when received or unconditionally promised. Contributions are recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of 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.

**WORLD INSTITUTE ON DISABILITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 2. Summary of Significant Accounting Policies (continued)**

**Income Tax**

The Organization is exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code and from California Franchise taxes under Section 23701(d) of the Revenue and Taxation Code. The Organization is only required to submit annual federal and state informational returns, therefore, no provision for federal and/or state income taxes are included in the financial statements.

**Income Taxes**

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all the positions taken by the Organization in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination.

The Organization files information returns in the U.S. federal jurisdiction and the State of California. The Organization's open tax years subject to examination by taxing authorities include 2019, 2018, and 2017. The California state return is subject to an additional year and therefore the 2016 return is open as well.

**Donated Services**

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, performed by people with those skills, and would otherwise be purchased by the Organization.

**Cash and Cash Equivalents**

The Organization considers cash and instruments that can be converted into cash within a short-term and have maturities of three months or less to be cash equivalents, see Note 3. At December 31, 2019, the cash and cash equivalents consisted of the following:

Cash	\$ 615,700
Mutual fund	194,146
Total Cash and Cash Equivalents	<u>\$ 809,846</u>

**Property and Equipment**

All acquisitions of property and equipment in excess of \$2,500 and all expenditures for repair and maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are stated at cost or, if donated, at the approximate fair market value at the time of date of donation. Depreciation is computed using the straight-line method over the estimated useful life of the property and equipment.

Total depreciation expense for the year ended December 31, 2019 was \$231.

**WORLD INSTITUTE ON DISABILITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 2. Summary of Significant Accounting Policies (continued)**

**Use of Estimates**

The preparation of financial statements, in conformity with U.S. GAAP, 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 be different from those estimates.

Significant items subject to such estimates and assumptions include the useful lives of property and equipment, and other contingencies. These estimates and assumptions are based on management's best estimates and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment. Management believes its estimates to be reasonable under the circumstances. The current economic environment has increased the degree of uncertainty inherent in those estimates and assumptions. As future events and their effects cannot be determined with precision, actual results could differ significantly from these estimates.

**Long-Lived Assets**

The Organization's long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate the carrying value of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future expected cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized to the extent the carrying amount of the asset exceeds the fair value of the asset. Assets to be disposed of are reported at the lower of their carrying amount or the fair value of the asset, less costs to sell.

No impairment loss was recognized for the year ended December 31, 2019.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

**Subsequent Events**

The Organization has evaluated events and transactions that occurred after the statement of financial position date through September 21, 2020, the date the financial statements were available to be issued, and determined that any events which require adjustment to, or disclosure in the accompanying financial statements have been included.

**WORLD INSTITUTE ON DISABILITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 2. Summary of Significant Accounting Policies (continued)**

**Recent Accounting Standards**

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*: (ASU 2016-02) Under ASU 2016-02, an entity will be required to recognize assets and liabilities for the rights and obligations created by leases on the entity's statement of financial position for both finance and operating leases. For leases with a term of 12 months or less, an entity can elect to not recognize lease assets and lease liabilities and expense the lease over a straight-line basis for the term of the lease. ASU 2016-02 will require new disclosures that depict the amount, timing, and uncertainty of cash flows pertaining to an entity's leases. Organizations are required to adopt the new standard using a modified retrospective approach for annual and interim periods beginning after December 15, 2019. Early adoption of ASU 2016-02 is permitted. When adopted, the Organization does not expect ASU 2016-02 to have a material impact on its statement of activities, net assets or cash flows. The impact of ASU 2016-02 on the Organization's financial position will be based on leases outstanding at the time of adoption.

**Note 3. Concentration of Credit Risk**

The Organization maintains its cash accounts with a bank. Generally, accounts with the bank are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2019, there was one account that exceeded the insured amount.

**Note 4. Contracts and Grants Receivable**

Receivables represent unconditional promises to give to the Organization by foundations and amounts owed to the Organization by government agencies for services performed and costs advanced on behalf of the Federal government. No provision for uncollectible amounts has been made as the Organization deems the possibility that these amounts will not be collected to be remote. As of the auditor's report date, all of the accounts receivable shown on the statement of financial position had been collected.

**Note 5. Furniture and Equipment**

Property and equipment consist of the following at December 31, 2019:

Computers	\$ 53,286
Furniture, Fixtures and Equipment	22,940
Total	<u>76,226</u>
Accumulated Depreciation	(76,053)
Property and Equipment, Net	<u><u>\$ 173</u></u>

**Note 6. Lines of Credit**

As of December 31, 2019, the Organization had a revolving line of credit in the form of a credit card. The balance at year-end of \$1,156 was calculated but not recorded at year-end due to immateriality.

**WORLD INSTITUTE ON DISABILITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 7. Related Party Transactions/Commitments**

The Ed Roberts Campus (ERC) is a California nonprofit (501(c)(3)) corporation that was formed by seven disability organizations that share a common history in the Independent Living Movement of People with Disabilities. The Organization is one of seven governing board members of the ERC. The ERC was formed to plan, develop and construct a universally designed, transit-oriented campus (the “Building”) located at the Ashby BART Station in Berkeley, California.

As part of the closing agreement, the Organization and other board member agencies agreed to be individually and collectively potentially liable for the debt on the Building. The Organization’s management considers the possibility of the Organization being actually liable for any portion of this debt remote as the Building securing the debt is worth substantially more than the outstanding debt.

Per the governing bylaws of ERC, the Organization is entitled to a seat on the board of directors. The number of board members will vary between a minimum of five and a maximum of ten.

In July 2013, the Organization entered into a lease agreement with ERC for office space in the building. The lease is for 17 years which will expire in September 2030. The base rent on the lease is subject to annual increases/decreases, based on Consumer Price Index changes. Due to the uncertainty of those changes, the future minimum rental payments are based off of the rent expense at the time of the auditor’s report date. The deposits shown on the statement of financial position relate to this lease. Estimated future minimum rental payments under the lease, as of December 31, are as follows:

<u>Year Ending</u>	<u>Total</u>
2020	34,068
2021	34,068
2022	34,068
2023	34,068
2024	34,068
<u>Thereafter</u>	<u>195,891</u>
Total	<u>\$ 366,231</u>

**Note 8 . Benefit Plan**

The Organization implemented a defined contribution pension plan for the benefit of its employees. The plan allows employee contributions and is administered by ADP. Under the plan, a predetermined contribution is made to the account of each employee based on monthly compensation levels and accrued for their benefit. There is no age requirement for participation in the plan. Employees may begin participation on the first day of the month after a 12 consecutive month period in which they complete 1,000 hours of service. Contributions are fully vested at time of contribution. During the year ended December 31, 2019, the Organization contributed \$23,626 an amount equal to three percent of covered employees’ compensation.

**WORLD INSTITUTE ON DISABILITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Note 9. Net Assets with Donor Restrictions**

Net assets with donor restrictions as of December 31, 2019 are summarized as follows:

	Beginning of Year	Awarded/ Received During the Year	Released From Restrictions During Year	End of Year
Access to Assets	\$ 208,153	\$ 244,684	\$ 202,683	\$ 250,154
MTC/DISC Initiative	784	154,909	152,958	2,735
Career Access	68	-	-	68
WID E3	61,469	2,200	54,320	9,349
PHI Grant	-	10,552	6,612	3,940
<b>Total</b>	<b>\$ 270,474</b>	<b>\$ 412,345</b>	<b>\$ 416,573</b>	<b>\$ 266,246</b>

**Note 10. Contingencies**

The Organization receives a portion of its support from federal, state and the local governments. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's program and activities.

Grant awards require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants. The Organization's management is of the opinion that they have complied with the terms of all grants

During 2019 the Organization received approximately 25% of its revenue from one company. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's program and activities.

**Note 11. Subsequent Events**

In May 2020, the Organization entered into a Paycheck Protection Promissory (PPP) note in the amount of \$205,303 with Wells Fargo. This loan, which is established by the United States Small Business Administration (SBA) and USA Cares Act, provided the Organization with cash needed to compensate its employees. This note carries an interest rate of 1.0% and requires monthly payments of \$8,644 commencing in October 2020 through May 2022. There are stipulations for this SBA loan that could lead to loan forgiveness if certain criteria are met. The Organization believes that it is meeting these criteria and will not be obligated to repay this loan.

**SUPPLEMENTARY INFORMATION AUDITED**



**WORLD INSTITUTE ON DISABILITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditure s
<b>U.S. Department of Education</b>				
<b>Pass Through Programs:</b>				
Office of Special Education and Rehabilitative Services (OSERS)-Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Through the Arizona Department of Economic Security (ADES) - Development Work on AZ Disability Benefits 101 Website	84.126A	Unknown	\$ 164,150	\$ 164,150
Office of Special Education and Rehabilitative Services (OSERS)-Office of Special Education Programs (OSEP) Special Education Grants to States - Through the Southeastern Minnesota Center for Independent Living (SEMCIL) -Development Work on MN Disability Benefits 101 Website	84.027A	H027A150087	\$ 1,592	\$ 1,592
Office of Special Education and Rehabilitative Services (OSERS)-Rehabilitation Services Administration (RSA) - Through the Southeastern Minnesota Center for Independent Living (SEMCIL) -Development Work on MN Disability Benefits 101 Website		Unknown	\$ 984	\$ 984
Rehabilitation Services Administration (RSA) Vocational Rehabilitation Grants to States - Through the State of Missouri, Department of Elementary and Secondary Education - Office of Adult Learning and Rehabilitation Services, Vocational Rehabilitation - Development Work on MO Disability Benefits 101 Website	84.126A	H126A180036 & H126A190036	\$ 9,357	\$ 9,357
<b>Total U.S. Department of Education</b>			<b>\$ 176,083</b>	<b>\$ 176,083</b>

**WORLD INSTITUTE ON DISABILITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
<b>U.S. Department of Health and Human Services</b>				
<b>Pass Through Programs:</b>				
Association on Community Living (ACL) DD Act State Councils on Developmental Disabilities - Through the Kentucky Commonwealth Council on Developmental Disabilities (KCCDD) -Development Work on KY Disability Benefits 101 Website	93.630	Grant No. 1802KYBSDD-00	\$ 27,046	\$ 27,046
Substance Abuse and Mental Health Services Administration (SAMHSA) Center for Mental Health Services - Through the Michigan Association of Community Mental Health Boards (MACMHB) - Development Work on MI Disability Benefits 101 Website	93.958	Unknown	\$ 78,399	\$ 78,399
Centers for Medicare and Medicaid Services (CMS) - Through the State of Minnesota, Department of Human Services - Development Work on MN Housing Benefits 101 Website	93.791	Unknown	\$ 164	\$ 164
Centers for Medicare and Medicaid Services (CMS) Medical Assistance Program - Through the State of Missouri, Department of Mental Health, Division of Behavioral Health - Development Work on MO Disability Benefits 101 Website	93.778	Unknown	\$ 2,576	\$ 2,576
Association on Community Living (ACL) DD Act State Councils on Developmental Disabilities - Through the State of Missouri Developmental Disabilities Council - Development Work on MO Disability Benefits 101 Website	93.630	Unknown	\$ 19,955	\$ 19,955

**WORLD INSTITUTE ON DISABILITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>				
Association on Community Living (ACL) Paralysis Resource Center (PRC) - Through the State of Ohio Statewide Independent Living Center - Misc. Consulting and Training on Disability Issues	93.325	OSILC Grant ID: ACL-WID_20_01	\$ 2,500	\$ 2,500
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>\$ 130,640</b>	<b>\$ 130,640</b>
<b>U.S. Department of Transportation</b>				
<b>Pass Through Programs:</b>				
Federal Transit Administration Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research - Through State of California Metropolitan Transportation Commission -Sustainable Communities and Climate Resilience for People with Disabilities project.	20.505	Unknown	\$ 154,909	\$ 154,909
<b>Total U.S. Department of Transportation</b>			<b>\$ 154,909</b>	<b>\$ 154,909</b>
<b>U.S. Department of Labor</b>				
<b>Pass Through Programs:</b>				
Employment and Training Administration (ETA) & Office of Disability Employment Policy (ODEP) Disability Employment Initiative (DEI) Round 7 - Through State of California Employment Development Department -Development Work on CA Disability Benefits 101 Website, 1/1/2019 to 12/31/2019	17.207	M7106129	\$ 22,922	\$ 22,922
<b>Total U.S. Department of Labor</b>			<b>\$ 22,922</b>	<b>\$ 22,922</b>

**WORLD INSTITUTE ON DISABILITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Revenue Recognized	Program Expenditures
<b>Consumer Financial Protection Bureau</b>				
<b>Pass Through Programs:</b>				
Office of Financial Empowerment "Your Money, Your Goals for People with Disabilities" Convening & Technical Assistance - Through ICF Incorporated, L.L.C.	N/A	Contract: GS-00F- 010CA	\$ 25,294	\$ 25,294
<b>Total Consumer Financial Protection Bureau</b>			<b>\$ 25,294</b>	<b>\$ 25,294</b>
<b>Total Expenditures of Federal Contracts</b>			<b>\$ 509,848</b>	<b>\$ 509,848</b>

**Notes to the Schedule of Expenditures of Federal Awards**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of World Institute on Disability and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of the Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
World Institute on Disability  
Berkeley, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of World Institute on Disability, a California Nonprofit Organization, (the "Organization"), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon September 21, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control, that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
World Institute on Disability  
Berkeley, California

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasanton, California  
September 21, 2020

Nicholas & Robison Accounting  
License No. COR 6072



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors  
World Institute on Disability  
Berkeley, California

### Report on Compliance for Each Major Federal Program

We have audited World Institute on Disability, a California Nonprofit Organization, (the "Organization")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2019. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

### Opinion on Each Major Federal Program

In our opinion, World Institute on Disability complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified above for the year ended December 31, 2019.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE

(Continued)

To the Board of Directors  
World Institute on Disability  
Berkeley, California

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirements of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a *material weakness* in internal control over compliance, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses or significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



Pleasanton, California  
September 21, 2020

Nicholas & Robison Accounting  
License No. COR 6072



**WORLD INSTITUTE ON DISABILITY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**Status**

No findings were reported in the prior year

**WORLD INSTITUTE ON DISABILITY  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**I. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of World Institute on Disability.
2. No material weaknesses were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of World Institute on Disability were disclosed during the audit.
4. No material weaknesses in internal control over major programs were identified during the audit.
5. The auditor's report on compliance for the major federal award programs for World Institute on Disability expresses an unqualified opinion.
6. There are no audit findings that are required to be reported in accordance with Section 2 CFS 200.561(a).
7. The programs tested as major programs were: CFDA 20.505 Planning and Research on Sustainable Communities and Climate Resilience for People with Disabilities project and Development Work on Arizona Disability Benefits 101 Website, CFDA 84.126A.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. World Institute on Disability was determined to be a low risk auditee.

**II. FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS:**

NONE

**III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS**

NONE