



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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May 15, 2025

Board of Directors
One Community One Family, Inc.
Ripley County, Indiana

We have reviewed the audit report of One Community One Family, Inc., which was opined upon by Dulin, Ward & DeWald, Inc., Independent Public Accountants, for the period July 1, 2022 to June 30, 2023. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of One Community One Family, Inc. as of June 30, 2023, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Dulin, Ward & DeWald, Inc. prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

The audit report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

ONE COMMUNITY ONE FAMILY, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

Board of Directors
One Community One Family, Inc.
Batesville, Indiana

Opinion

We have audited the accompanying financial statements of One Community One Family, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of One Community One Family, Inc. as of June 30, 2023 and 2022, 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.

Basis for Opinion

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of One Community One Family, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about One Community One Family, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 One Community One Family, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about One Community One Family, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

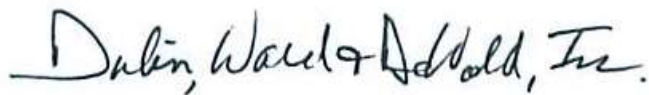
Supplementary Information

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, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative 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 schedule of expenditures of federal awards 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 our report dated March 14, 2024 on our consideration of One Community One Family, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of One Community One Family, Inc.'s 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 One Community One Family, Inc.'s internal control over financial reporting and compliance.



Fort Wayne, Indiana
March 14, 2024

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 378,289	\$ 340,075
Claims receivables	249,923	321,135
Contributions receivable	-	48,000
Prepaid expenses	2,052	1,530
	630,264	710,740
LONG-TERM ASSETS		
Operating lease right-of-use assets	23,748	-
PROPERTY AND EQUIPMENT		
Equipment	10,014	8,925
Less accumulated depreciation	7,334	6,125
	2,680	2,800
Total Assets	\$ 656,692	\$ 713,540
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of operating lease liabilities	\$ 9,422	\$ -
Accounts payable	211,269	368,393
Accrued payroll and withholdings	4,409	4,344
	225,100	372,737
LONG-TERM LIABILITIES		
Operating lease liabilities	23,748	-
Less current portion	9,422	-
	14,326	-
Total Long-Term Liabilities	14,326	-
Total Liabilities	239,426	372,737
Net Assets:		
Without donor restrictions	302,929	290,134
With donor restrictions	114,337	50,669
	417,266	340,803
Total Net Assets	417,266	340,803
Total Liabilities and Net Assets	\$ 656,692	\$ 713,540

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2023 and 2022

	Without Donor	With Donor	2023	Without Donor	With Donor	2022
	Restrictions	Restrictions	Total	Restrictions	Restrictions	Total
CHANGE IN NET ASSETS						
Support and Revenues:						
Government grants	\$ 850,819	\$ -	\$ 850,819	\$ 972,678	\$ -	\$ 972,678
Government grants - state and local	16,969	-	16,969	95,570	10,000	105,570
Contributions and grants	41,187	75,000	116,187	45,979	55,000	100,979
Other income	10,375	-	10,375	13,226	-	13,226
Interest income	3,463	-	3,463	140	-	140
Net Assets Released From Restrictions:						
Satisfaction of purpose requirements	11,332	(11,332)	-	27,068	(27,068)	-
Total Support and Revenues	934,145	63,668	997,813	1,154,661	37,932	1,192,593
Expenses and Losses:						
Program	828,819	-	828,819	948,434	-	948,434
Management and general	87,934	-	87,934	218,110	-	218,110
Fundraising	4,597	-	4,597	9,193	-	9,193
Loss on disposal of property and equipment	-	-	-	27,653	-	27,653
Total Expenses and Losses	921,350	-	921,350	1,203,390	-	1,203,390
CHANGE IN NET ASSETS	12,795	63,668	76,463	(48,729)	37,932	(10,797)
NET ASSETS - beginning of year - as previously stated	290,134	50,669	340,803	297,167	168,917	466,084
PRIOR PERIOD ADJUSTMENT	-	-	-	(114,484)	-	(114,484)
RECLASSIFICATION	-	-	-	156,180	(156,180)	-
NET ASSETS - beginning of year - as restated	290,134	50,669	340,803	338,863	12,737	351,600
NET ASSETS - end of year	\$ 302,929	\$ 114,337	\$ 417,266	\$ 290,134	\$ 50,669	\$ 340,803

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2023

	Program	Management and General	Fundraising	Total
Salaries	\$ 72,578	\$ 22,058	\$ 3,151	\$ 97,787
Employee benefits	11,005	6,420	917	18,342
Payroll taxes	4,485	2,617	374	7,476
Total Salaries and Related Expenses	88,068	31,095	4,442	123,605
Service contracts	655,681	5,815	-	661,496
Professional services	-	48,724	-	48,724
Conferences and training	24,421	-	-	24,421
Training and event supplies	18,707	-	-	18,707
Rent	11,155	-	-	11,155
Contractors/PRN staff	8,937	-	-	8,937
Office	8,333	-	-	8,333
Insurance	5,765	1,991	-	7,756
Telephone	2,382	-	-	2,382
Mileage and parking	2,342	-	-	2,342
Stipends	1,000	-	-	1,000
Building expenses	309	309	155	773
Other expenses	511	-	-	511
Total Expenses Before Depreciation	827,611	87,934	4,597	920,142
Depreciation	1,208	-	-	1,208
Total Expenses	\$ 828,819	\$ 87,934	\$ 4,597	\$ 921,350

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2022

	Program	Management and General	Fund Raising	Total
Salaries	\$ 94,106	\$ 22,269	\$ 3,181	\$ 119,556
Employee benefits	25,143	5,951	850	31,944
Payroll taxes	7,706	1,824	260	9,790
Total Salaries and Related Expenses	126,955	30,044	4,291	161,290
Service contracts	659,965	-	-	659,965
Professional services	-	34,725	-	34,725
Conferences and training	27,850	-	-	27,850
Training and event supplies	17,538	-	-	17,538
Rent	10,180	-	-	10,180
Contractors/PRN staff	72,020	-	-	72,020
Office	12,790	-	-	12,790
Insurance	4,869	2,018	-	6,887
Telephone	1,440	-	-	1,440
Mileage and parking	1,453	-	-	1,453
Stipends	1,700	-	-	1,700
Building expenses	9,805	9,805	4,902	24,512
Donations	-	141,518	-	141,518
Total Expenses Before Depreciation	946,565	218,110	9,193	1,173,868
Depreciation	1,869	-	-	1,869
Total Expenses	\$ 948,434	\$ 218,110	\$ 9,193	\$ 1,175,737

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 76,463	\$ (10,797)
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation	1,208	1,869
Loss on disposition of asset	-	27,653
Noncash donation of land and building	-	141,518
Changes in assets and liabilities:		
(Increase) decrease in:		
Claims receivable	71,212	(177,175)
Contributions receivable	48,000	(48,000)
Prepaid expenses	(522)	1,230
Increase (decrease) in:		
Accounts payable	(157,124)	168,409
Accrued payroll and withholdings	65	(1,082)
	<u>39,302</u>	<u>103,625</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,088)	(42,817)
Cash received on disposition of land and building	-	7,320
	<u>(1,088)</u>	<u>(35,497)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
	38,214	68,128
CASH AND CASH EQUIVALENTS - beginning of year		
	<u>340,075</u>	<u>271,947</u>
CASH AND CASH EQUIVALENTS - end of year		
	<u>\$ 378,289</u>	<u>\$ 340,075</u>

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

ONE COMMUNITY ONE FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS

June 30, 2023 and 2022

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

One Community One Family, Inc. (OCOF) is a partnership working to improve the System of Care in Southeastern Indiana, particularly for youth with emotional/behavioral issues and their families. OCOF supports evidence-based programs, peer-to-peer support, parent empowerment, as well as system-level work with partner agencies by providing technical assistance in strategic planning, implementing effective practices, social marketing, change implementation, evaluation, and trainings. OCOF also serves as a venue to regional/community planning to address the needs of human services organizations and those entities that interact with children and families.

In order to reach the goal of a true System of Care, OCOF works toward the following common goals:

- Using consumer advocacy to increase true family and youth involvement and empowerment.
- Improving inter-agency collaboration and care management for effectiveness and efficiency.
- Improving practice and services of traditional and non-traditional providers through awareness, training and research with a focus on early childhood, transition age youth, trauma-informed and co-occurring substance abuse.
- Using outreach and education to improve services for all populations and cultures, including rural, Appalachian, Hispanic, African American and the deaf and hard of hearing communities.
- Ensuring quality evaluation and continuous quality improvement in order to truly improve systems and meet the goals of a System of Care.

Taxes

OCOF 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.

(continued)

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

Recent Accounting Guidance

During 2023, OCOF adopted ASU 2016-02, *Leases* (Topic 842), as required by U.S. GAAP. This ASU will require organizations that lease assets to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by the leases. OCOF adopted this standard on July 1, 2022, and elected not to restate comparative periods in the period of adoption. The cumulative effect of initially applying the new standard resulted in the addition of \$2,170 of operating lease right-of-use assets and \$2,170 operating lease liabilities to the statement of financial position.

OCOF elected the package of practical expedients and to not separate lease and nonlease components for all leases. OCOF has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis.

During 2022, OCOF adopted ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* as management believes the standard improves the usefulness and understandability of OCOF's financial reporting. There is no effect on net assets in connection with the implementation of ASU 2020-07.

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.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, OCOF considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

Receivables

OCOF recognizes contributions as public support in the year the pledge is made. Contributions and claims receivable are due from government and other significant funding sources.

Allowance for Doubtful Accounts

OCOF provides an allowance for doubtful accounts, if considered necessary, which is based on management's estimate of losses that will be incurred in the collection of all receivables.

(continued)

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

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. OCOF 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 \$1,000 or more and a useful life of one year or more are capitalized when acquired.

Net Assets

Net assets without donor restrictions are available for use at the discretion of OCOF's management and the board of directors. From time to time the board 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. OCOF 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. If a donor restriction is satisfied in the period the gift is received, the support is reported as net assets without donor restrictions.

Revenue and Revenue Recognition

A portion of OCOF's revenue is derived from cost-reimbursable federal, state and local contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when OCOF 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.

OCOFC recognizes contributions and grants 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.

Other income is recognized as revenue when received.

(continued)

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

Functional Allocation of Expense

The costs of providing OCOF’s programs and supporting services have been summarized on a functional basis in the statements of activities. The statement of functional expenses presents 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 allocated based on time and effort include salaries and related expenses and building expenses.

Reclassification

Certain reclassifications have been made to confirm prior year’s financial statements to the current presentation. These reclassifications have no effect on previously reported operational results.

Subsequent Events

Management has evaluated subsequent events through March 14, 2024, the date which the financial statements were available for issue.

2. CONTRIBUTIONS RECEIVABLE

Contributions receivable are all due within one year.

3. LEASES – RIGHT-OF-USE ASSETS AND LIABILITIES

The following leases related assets and liabilities are recorded on the statement of financial position as of June 30, 2023.

Assets:

Operating lease right-of-use assets	\$	23,748
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Liabilities:

Operating lease liabilities	\$	23,748
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(continued)

3. LEASES – RIGHT-OF-USE ASSETS AND LIABILITIES (continued)

OCOF leases office space and equipment under an operating leases expiring through 2025. Total rental expense under these leases were \$11,155 for 2023 and \$11,566 for 2022.

Minimum future lease payments under noncancelable operating leases having initial or remaining terms of one year or more as of June 30, 2023 for each of the next five years and in the aggregate are:

2024	\$	9,422
2025		8,532
2026		7,110
2027		-
2028		-
2029 and thereafter		-
		<u>25,064</u>
Less imputed interest		<u>1,316</u>
		<u>\$ 23,748</u>
Operating lease liabilities		
Weighted average remaining lease term		1.75 years
Weighted average discount rate		3.47%

4. NET ASSETS

Net assets with donor restrictions are restricted for the following at June 30:

	2023	2022
Transportation	\$ 60,328	\$ -
Suicide Overdose Fatality Review team	44,121	48,000
LOSS workshops and trainings	9,888	-
Ray Township - county LCC	-	2,233
Youth and family empowerment	<u>-</u>	<u>436</u>
	<u>\$ 114,337</u>	<u>\$ 50,669</u>

(continued)

4. NET ASSETS (continued)

Net assets released from net assets with donor restrictions are as follows:

	2023	2022
Purpose requirement:		
Transportation	\$ 4,672	\$ -
Suicide Overdose Fatality Review team	3,879	-
County LCC	2,233	13,989
Youth and Family Empowerment	436	6,564
LOSS workshops and trainings	112	-
United Way's donations	-	850
Other	<u>-</u>	<u>5,665</u>
	<u>\$ 11,332</u>	<u>\$ 27,068</u>

Net assets without donor restrictions include undesignated net assets of \$302,929 at June 30, 2023 and \$290,134 at June 30, 2022.

5. GOVERNMENT GRANTS – STATE AND LOCAL

OCOF received the following state and local government grants during the year ended June 30:

	2023	2022
State of Indiana:		
Indiana Family and Social Services	\$ 14,000	\$ 93,000
Dearborn County	2,969	-
Ray Township	-	10,000
Ripley County	<u>-</u>	<u>2,570</u>
	<u>\$ 16,969</u>	<u>\$ 105,570</u>

6. RETIREMENT PLAN

OCOF sponsors a Simple retirement plan for its employees. Employees are eligible to participate in the elective deferral portion of the plan on their first day of employment. The Organization matches the employee's contribution up to 3%. Total expense was \$2,932 for 2023 and \$3,134 for 2022.

7. CONCENTRATIONS

OCOF 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 monthly basis.

8. CREDIT RISK

OCOF maintains cash accounts in a local bank. Cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. As of June 30, 2023, deposits in excess of the insured amount totaled \$128,671.

9. AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2023, comprise the following:

	2023	2022
Financial assets at year-end:		
Cash and cash equivalents	\$ 378,289	\$ 340,075
Claims receivable	249,923	321,135
Contributions receivable	<u>-</u>	<u>48,000</u>
Total financial assets	628,212	709,210
Less net assets not available for general expenditures within year:		
Restricted for purpose	<u>114,337</u>	<u>50,669</u>
Financial assets available to meet general expenditures within one year	<u>\$ 567,875</u>	<u>\$ 658,541</u>

In addition to the financial assets available at June 30, 2023, OCOF continues to receive contributions and grants to support general operations.

10. STATEMENT OF CASH FLOWS

Non-cash investing and financing activities for 2022 included gifting property owned and renovated by OCOF to another nonprofit organization. The estimated fair market value of the gift totaled \$141,518.

11. PRIOR PERIOD ADJUSTMENT AND RECLASSIFICATION

During 2022 OCOF was informed that one of their vendors had not invoiced enough for services rendered during fiscal years 2021 or 2022. Due to this error a prior period adjustment was required. The prior period adjustment was to decrease net assets and increase accounts payable at June 30, 2021 by \$114,484. There was no effect on the change in net assets for the year ending June 30, 2022.

During 2021 the client incorrectly reported net assets with donor restrictions. A reclassification is being made to decrease net assets with donor restrictions and increase net assets without donor restrictions by \$156,180 due to this error.

ONE COMMUNITY ONE FAMILY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Assistance Listing Number	Agency or Pass-Through Number	Sub- Recipients	Revenue Recognized	Expenditures
U.S. Department of Health and Human Services: Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	-	\$ 39,958	\$ 39,958
Passed through Indiana Family and Social Services Administration, Division of Mental Health and Addiction: Project AWARE	93.243	000063170	-	4,901	4,901
		93.243 Total	-	44,859	44,859
Passed through Indiana Family and Social Services Administration, Division of Mental Health and Addiction: Opioid STR	93.788	1H79TI083279-01	-	724,298	724,298
Passed through Indiana Department of Health: Maternal and Child Health Services Block Grants to States	93.994	00057462	-	81,662	81,662
			-	\$ 850,819	\$ 850,819

See independent auditors' report.

ONE COMMUNITY ONE FAMILY, INC
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2023

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of One Community One Family, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Offices Located in Ft. Wayne and Marion Indiana

INDEPENDENT AUDITORS' 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

Board of Directors
One Community One Family, Inc.
Batesville, Indiana

We have audited, in accordance with the 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, the financial statements of One Community One Family, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, 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 dated March 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered One Community One Family, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 One Community One Family, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of One Community One Family, Inc.'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

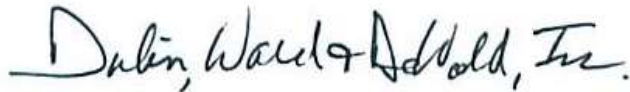
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether One Community One Family, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and 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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dalin, Ward & Addold, Inc." The signature is written in a cursive, flowing style.

Fort Wayne, Indiana

March 14, 2024



Dulin, Ward & DeWald, Inc.
CPAs & ADVISORS

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

Board of Directors
One Community One Family, Inc.
Batesville, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited One Community One Family, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of One Community One Family, Inc.'s major federal programs for the year ended June 30, 2023. One Community One Family, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, One Community One Family, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of One Community One Family, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of One Community One Family, Inc.'s compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to One Community One Family, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on One Community One Family, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about One Community One Family, Inc.'s compliance with the requirements of each major federal program as whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding One Community One Family, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of One Community One Family, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 One Community One Family, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

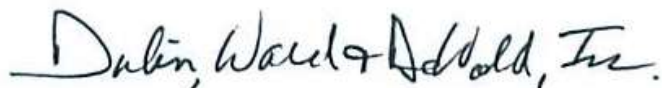
Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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 requirement 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a 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 attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 that testing based on requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Fort Wayne, Indiana
March 14, 2024

ONE COMMUNITY ONE FAMILY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over financial reporting:

Material weakness(es) identified? ___ Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ___ Yes X None Reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ Yes X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ___ Yes X None Reported

Type of report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? ___ Yes X No

(continued)

ONE COMMUNITY ONE FAMILY, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2023

(continued)

Identification of Major Programs:

Assistance Listing Number

Name of Federal Program or Cluster

93.788

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Dollar threshold used to distinguish between
type A and type B programs:

\$ 750,000

Auditee qualified as low-risk?

Yes No

Section II - Financial Statement Findings

No material weaknesses or instances of noncompliance noted.

Section III - Federal Award Findings and Questioned Costs

No material weaknesses or instances of noncompliance, including questioned costs noted.

ONE COMMUNITY ONE FAMILY, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2023

No prior audit findings.