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January 19, 2018

Board of Directors  
Indiana 211 Partnership, Inc.  
3901 N. Meridian Street  
Indianapolis, IN 46208

We have reviewed the report prepared by Indiana 211 Partnership, Inc. and opined upon by Greenwalt CPAs, Inc., Independent Public Accountants, for the period January 1, 2015 to December 31, 2015. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of Indiana 211 Partnership, Inc. as of December 31, 2015 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Greenwalt CPAs, Inc. prepared all required independent auditor's reports in accordance with generally accepted auditing standards and guidelines established by the State Board of Accounts.

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

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

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INDIANA 211 PARTNERSHIP, INC.

FINANCIAL STATEMENTS

Together with Independent Auditors' Report

DECEMBER 31, 2015 AND 2014

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GREENWALT<sup>CPAs</sup>

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Greenwalt CPAs, Inc.  
5342 W. Vermont Street  
Indianapolis, IN 46224  
www.greenwaltcpas.com

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Indiana 211 Partnership, Inc.:

We have audited the accompanying financial statements of Indiana 211 Partnership, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2015 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.

### Auditors' 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. 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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 the Organization as of December 31, 2015, and the changes in its net assets and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### Report on Summarized Comparative Information

We have previously audited the Organization's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 14, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Greenwalt CPAs, Inc.*

May 10, 2016

INDIANA 211 PARTNERSHIP, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 DECEMBER 31, 2015 AND 2014

<u>ASSETS</u>		
	<u>2015</u>	<u>2014</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 621,302	\$ 286,423
Restricted cash held for another organization	1,362	1,536
Grants receivable	499,571	125,634
Prepaid expenses	521	1,485
	<hr/>	<hr/>
<i>Total current assets</i>	1,122,756	415,078
	<hr/>	<hr/>
<b>PROPERTY AND EQUIPMENT</b>		
Office equipment	1,100	1,100
Less accumulated depreciation	(1,100)	(1,100)
	<hr/>	<hr/>
<i>Total property and equipment, net</i>	-	-
	<hr/>	<hr/>
<i>Total assets</i>	\$ 1,122,756	\$ 415,078
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND NET ASSETS</u>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 10,934	\$ 12,727
Grants payable	308,202	138,826
Funds held for another organization	1,362	1,536
	<hr/>	<hr/>
<i>Total current liabilities</i>	320,498	153,089
	<hr/>	<hr/>
<b>NET ASSETS (ACCUMULATED DEFICIT)</b>		
Unrestricted	54,540	(4,345)
Temporarily restricted	747,718	266,334
	<hr/>	<hr/>
<i>Total net assets</i>	802,258	261,989
	<hr/>	<hr/>
<i>Total liabilities and net assets</i>	\$ 1,122,756	\$ 415,078
	<hr/> <hr/>	<hr/> <hr/>

INDIANA 211 PARTNERSHIP, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2015,

WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>2015</u>	<u>2014</u>
<b>REVENUES</b>				
Grants	\$ 1,032,244	\$ 707,644	\$ 1,739,888	\$ 883,959
Contributions	2,238	-	2,238	4,269
Membership dues	2,800	-	2,800	3,800
	<u>1,037,282</u>	<u>707,644</u>	<u>1,744,926</u>	<u>892,028</u>
<i>Total revenues</i>				
	<u>1,037,282</u>	<u>707,644</u>	<u>1,744,926</u>	<u>892,028</u>
<b>NET ASSETS RELEASED FROM RESTRICTION</b>	<u>226,260</u>	<u>(226,260)</u>	<u>-</u>	<u>-</u>
<b>EXPENSES</b>				
Program	1,153,901	-	1,153,901	801,630
Management and general	47,131	-	47,131	82,779
Fundraising	3,625	-	3,625	19,151
	<u>1,204,657</u>	<u>-</u>	<u>1,204,657</u>	<u>903,560</u>
<i>Total expenses</i>				
	<u>1,204,657</u>	<u>-</u>	<u>1,204,657</u>	<u>903,560</u>
<b>CHANGE IN NET ASSETS</b>	58,885	481,384	540,269	(11,532)
<b>NET ASSETS (ACCUMULATED DEFICIT), BEGINNING OF YEAR</b>	<u>(4,345)</u>	<u>266,334</u>	<u>261,989</u>	<u>273,521</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 54,540</u>	<u>\$ 747,718</u>	<u>\$ 802,258</u>	<u>\$ 261,989</u>

INDIANA 211 PARTNERSHIP, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2015,

WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>2015 TOTAL</u>	<u>2014 TOTAL</u>
Call center services	\$ 178,422	\$ -	\$ -	\$ 178,422	\$ 64,500
Occupancy	3,725	-	-	3,725	-
Contract expense	736,392	32,415	-	768,807	502,574
Insurance	-	29	-	29	1,471
Office supplies	1,637	-	-	1,637	3,454
Printing	826	-	-	826	-
Professional fees	9,050	14,177	3,625	26,852	80,900
Contract wage expense	101,599	-	-	101,599	127,075
Translation and toll free line	122,250	-	-	122,250	123,586
Miscellaneous	-	510	-	510	-
	<u>\$ 1,153,901</u>	<u>\$ 47,131</u>	<u>\$ 3,625</u>	<u>\$ 1,204,657</u>	<u>\$ 903,560</u>
<i>Total functional expenses</i>					

CHANGE IN CASH

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants and members	\$ 1,371,163	\$ 921,070
Cash paid to vendors	<u>(1,036,284)</u>	<u>(908,167)</u>
<i>Net cash provided by operating activities</i>	<u>334,879</u>	<u>12,903</u>
<b>CHANGE IN CASH</b>	334,879	12,903
<b>CASH, BEGINNING OF YEAR</b>	<u>286,423</u>	<u>273,520</u>
<b>CASH, END OF YEAR</b>	<u><u>\$ 621,302</u></u>	<u><u>\$ 286,423</u></u>

RECONCILIATION OF CHANGE IN NET ASSETS TO  
NET CASH PROVIDED BY OPERATING ACTIVITIES

	<u>2015</u>	<u>2014</u>
CHANGE IN NET ASSETS	\$ 540,269	\$ (11,532)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
<i>Decrease (increase) in operating assets:</i>		
Grants receivable	(373,937)	31,418
Prepaid expenses	964	(999)
<i>Increase (decrease) in operating liabilities:</i>		
Accounts payable	(1,793)	4,240
Grants payable	169,376	(7,624)
Deferred membership dues	-	(2,600)
<i>Total adjustments</i>	<u>(205,390)</u>	<u>24,435</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 334,879</u>	<u>\$ 12,903</u>

# INDIANA 211 PARTNERSHIP, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### DESCRIPTION OF ORGANIZATION

Indiana 211 Partnership, Inc. (the Organization) is a nonprofit organization dedicated to creating and maintaining a seamless network of information and referral services that enables anyone in Indiana in need of human services to have quick referrals to those who provide them. The Indiana Utility Regulatory Commission on February 20, 2002 designated Indiana 211 Partnership as the sole authorized user of the 211 dialing service. Indiana 211 Partnership is actively working to complete implementation of the 2-1-1 services through linked IN211 Centers. The main source of revenue for Indiana 211 Partnership is grants.

### BASIS OF ACCOUNTING AND USE OF ESTIMATES

The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted (GAAP) in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### SUMMARIZED COMPARATIVE INFORMATION

The financial statements include certain prior year summarized comparative information in total, but not by net asset class and functional expense class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

### CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of checking and savings accounts. There were no cash equivalents at December 31, 2015 or 2014.

The Association maintains its cash deposits with financial institutions. The demand deposit accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2015, cash deposits exceeded the insured limit.

### CONTRIBUTIONS

Contributions are recognized when a donor makes an unconditional promise to give and are recorded at their fair values as revenues and assets in the period received. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

# INDIANA 211 PARTNERSHIP, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### PROPERTY AND EQUIPMENT

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value. The Organization's capitalization policy is \$500 for assets purchased with an estimated useful life of three years or more. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Estimated useful lives are 3 years.

### TAX STATUS

The Organization is exempt from income taxes under Internal Revenue Service Code Section 501(c)(3) and has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue code. All tax periods prior to 2012 are no longer subject to examination.

### EXPENSE ALLOCATION

Expenses have been classified as program, fundraising, and management and general based on the actual direct expenditures and cost allocation based on estimates of time and usage by organization personnel and programs.

### NET ASSETS

The financial statements have been prepared in accordance with Accounting Standards for the Presentation of Financial Statements of Not-For-Profit Organizations. These standards require the Organization to report information regarding its assets, liabilities, and net assets and its revenue, expenses, and other changes in net assets according to net asset class.

The Organization utilizes the following classes of net assets:

#### Unrestricted

Unrestricted net assets include revenue and expenses from the regular operations of the Organization, which are at the discretion of management and the Board of Directors.

#### Temporarily Restricted

Temporarily restricted net assets include contributions used to meet expenses of current operations in accordance with restrictions specified by the contributor. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. At December 31, net assets were temporarily restricted for the following purposes:

# INDIANA 211 PARTNERSHIP, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

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## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### NET ASSETS, CONTINUED

#### Temporarily Restricted, Continued

	<u>2015</u>	<u>2014</u>
IURC grant (Note 3)	\$ 557,644	\$ -
Healthcare project (Note 4)	150,000	225,334
Fund development	30,074	31,000
Natural disaster emergency response	10,000	10,000
	<u>\$ 747,718</u>	<u>\$ 266,334</u>

### SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through May 10, 2016, which is the date the financial statements were available to be issued.

## 2. RESTRICTED CASH AND FUNDS HELD FOR OTHER ORGANIZATION

The Organization is the fiscal agent for the Alliance of Information and Referral Systems (AIRS) Indiana. AIRS Indiana is an affiliate of the national AIRS, a non-profit membership organization serving information and referral interests throughout the U.S. and Canada. AIRS Indiana provides local information and referral training.

## 3. STATE GRANT AUTHORIZED BY THE INDIANA GENERAL ASSEMBLY

In 2015, the Organization received a \$1,000,000 grant from the State of Indiana for the following purposes:

- (1) Improving the database resources and reporting
- (2) Increasing the number of calls answered
- (3) Retaining after-hours 211 access
- (4) Maintaining Operational Support

The grant period runs through June 30, 2016.

## 4. CONTRACT EXPENSE

The Organization has contracted to administer various outreach programs, the largest of which are the Supplemental Nutrition Assistance Program (SNAP) and The Healthcare Project. The goal of the SNAP program is to increase SNAP participation of eligible populations in Indiana. The goal of the Healthcare Project is to assist with engagement and enrollment in appropriate healthcare programs. The Organization works with Indiana 211 Centers to conduct the programs.

# INDIANA 211 PARTNERSHIP, INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015 AND 2014

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### 5. RELATED PARTY TRANSACTIONS

Indiana Association of United Ways (IaUW) provides accounting services for the Indiana 211 Partnership. The Organization has its own accounting records; however, they are maintained by IaUW. The Organization reimburses IaUW for these accounting services and for office expenses paid. The Organization received grants of \$100,000 and \$124,000 from Lilly Endowment passed through IaUW in 2015 and 2014, respectively.

The Organization receives call center and other contract services from Connect2Help whose Executive Director serves on the Organization's Board. The Organization paid Connect2Help \$9,926 and \$27,000 during years of 2015 and 2014, respectively.

### 6. CONCENTRATION OF SUPPORT

A significant portion of the Organization's total support and revenue is derived from three grantors.

<u>Grantor</u>	<u>2015</u>	<u>2014</u>
The State of Indiana	81%	42%
The Health Foundation of Greater Indianapolis	9%	31%
Lilly Endowment, passed through Indiana Association of United Ways	9%	14%