



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B49442

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

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

January 26, 2018

Board of Directors
One Community One Family, Inc.
22 N. Park Avenue
Batesville, IN 47006

We have reviewed the report prepared by One Community One Family, Inc. and opined upon by Dulin, Ward & DeWald, Inc., Independent Public Accountants, for the period July 1, 2014 to June 30, 2016. Per the *Independent Auditors' Report* the financial statements included in the report present fairly the financial condition of One Community One Family, Inc. as of June 30, 2016 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 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

ONE COMMUNITY ONE FAMILY, INC.

FINANCIAL STATEMENTS

Years Ended June 30, 2016 and 2015

TABLE OF CONTENTS

	PAGE NO.
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses.....	5
Statements of Cash Flows	7
Notes to Financial Statements	8
SUPPLEMENTAL INFORMATION	
Schedules of Government Funds Received.....	12



Dulin, Ward & DeWald, Inc.
CPAs & ADVISORS

9921 Dupont Circle Drive West, Suite 300
Fort Wayne, IN 46825
260.423.2414
800.232.8913
Fax: 260.423.2419
www.dwdcpa.com

Offices Located in Ft. Wayne and Marion, Indiana

INDEPENDENT AUDITORS' REPORT

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

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, 2016 and 2015, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of One Community One Family, Inc. as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters*Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of government funds received are presented for purpose of additional analysis as required by the Indiana State Board of Accounts 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.



Fort Wayne, Indiana

August 24, 2017

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2016 and 2015

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash	\$ -	\$ 10,249
Cash held by fiscal agent	5,517	-
Custodial funds	79,312	19,840
Claims receivables	202,887	180,650
Pledges receivable	5,000	15,000
Accounts receivable	23,400	10,000
Prepaid expenses	663	448
	316,779	236,187
PROPERTY AND EQUIPMENT		
Equipment	3,733	-
Accumulated depreciation	560	-
	3,173	-
Net Property and Equipment		
	3,173	-
Total Assets		
	\$ 319,952	\$ 236,187
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 32,548	\$ 35,394
Custodial funds	107,072	19,840
Accrued payroll and withholdings	7,362	14,065
	146,982	69,299
Total Current Liabilities		
	146,982	69,299
Net Assets:		
Unrestricted	100,660	85,164
Temporarily restricted	72,310	81,724
	172,970	166,888
Total Net Assets		
	172,970	166,888
Total Liabilities and Net Assets		
	\$ 319,952	\$ 236,187

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2016 and 2015

	Unrestricted	Temporarily Restricted	2016 Total	Unrestricted	Temporarily Restricted	2015 Total
CHANGE IN NET ASSETS						
Support and Revenues						
Government grants	\$ 912,021	\$ -	\$ 912,021	\$ 320,397	\$ 5,750	\$ 326,147
Grants:						
System of Care (SOC)	-	-	-	158,425	-	158,425
County LCCs	1,000	4,967	5,967	-	1,700	1,700
SOC conference	44,683	53,220	97,903	7,978	-	7,978
SEL3CT	5,700	-	5,700	8,000	80,000	88,000
Contributions	-	-	-	300	-	300
In-kind contributions	46,500	-	46,500	34,875	-	34,875
Administrative fees	13,400	-	13,400	10,000	-	10,000
Miscellaneous	4,637	-	4,637	304	-	304
Net Assets Released From Restrictions:						
Satisfaction of purpose requirements	67,601	(67,601)	-	5,726	(5,726)	-
	<u>1,095,542</u>	<u>(9,414)</u>	<u>1,086,128</u>	<u>546,005</u>	<u>81,724</u>	<u>627,729</u>
Total Support and Revenues						
	1,095,542	(9,414)	1,086,128	546,005	81,724	627,729
Expenses:						
Program	971,209	-	971,209	375,585	-	375,585
Management and general	82,994	-	82,994	65,498	-	65,498
Fund raising	25,843	-	25,843	19,758	-	19,758
	<u>1,080,046</u>	<u>-</u>	<u>1,080,046</u>	<u>460,841</u>	<u>-</u>	<u>460,841</u>
Total Expenses						
	1,080,046	-	1,080,046	460,841	-	460,841
CHANGE IN NET ASSETS	15,496	(9,414)	6,082	85,164	81,724	166,888
NET ASSETS - beginning of year	85,164	81,724	166,888	-	-	-
NET ASSETS - end of year	<u>\$ 100,660</u>	<u>\$ 72,310</u>	<u>\$ 172,970</u>	<u>\$ 85,164</u>	<u>\$ 81,724</u>	<u>\$ 166,888</u>

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2016

	Program	Management and General	Fund Raising	2016 Total
Salaries	\$ 104,913	\$ 43,050	\$ 16,431	\$ 164,394
Employee benefits	30,044	12,327	4,705	47,076
Payroll taxes	7,790	3,196	1,220	12,206
	<hr/>	<hr/>	<hr/>	<hr/>
Total Salaries and Related Expenses	142,747	58,573	22,356	223,676
Service contracts	511,737	-	-	511,737
Contractors/PRN staff	169,389	874	-	170,263
Building expenses	32,550	10,463	3,487	46,500
Training and event supplies	36,790	-	-	36,790
Mileage and parking	20,687	256	-	20,943
Conference and training - participant	19,796	-	-	19,796
Professional services	5,307	4,220	-	9,527
Office supplies	9,201	-	-	9,201
Printing and promotion	9,066	-	-	9,066
Stipends	9,025	-	-	9,025
Insurance	1,878	3,307	-	5,185
Cell phones	-	3,270	-	3,270
Conferences and training - host	2,853	-	-	2,853
Miscellaneous	-	1,443	-	1,443
Website	183	-	-	183
Bank service charges	-	18	-	18
Equipment Leases	-	10	-	10
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses Before Depreciation	971,209	82,434	25,843	1,079,486
Depreciation	-	560	-	560
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	\$ 971,209	\$ 82,994	\$ 25,843	\$ 1,080,046
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2015

	Program	Management and General	Fund Raising	2015 Total
Salaries	\$ 63,222	\$ 31,310	\$ 11,953	\$ 106,485
Employee benefits	23,326	11,552	4,410	39,288
Payroll taxes	4,124	2,043	780	6,947
	<hr/>	<hr/>	<hr/>	<hr/>
Total Salaries and Related Expenses	90,672	44,905	17,143	152,720
Service contracts	87,685	-	-	87,685
Contractors/PRN staff	67,952	2,949	-	70,901
Building expenses	24,413	7,847	2,615	34,875
Training and event supplies	16,571	-	-	16,571
Mileage and parking	10,246	-	-	10,246
Conference and training - participant	1,969	-	-	1,969
Professional services	-	5,289	-	5,289
Office supplies	2,765	-	-	2,765
Printing and promotion	3,213	-	-	3,213
Stipends	5,943	-	-	5,943
Insurance	3,038	2,878	-	5,916
Cell phones	-	1,560	-	1,560
Conferences and training - host	61,053	-	-	61,053
Website	65	-	-	65
Bank service charges	-	70	-	70
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	<u>\$ 375,585</u>	<u>\$ 65,498</u>	<u>\$ 19,758</u>	<u>\$ 460,841</u>

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

ONE COMMUNITY ONE FAMILY, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 6,082	\$ 166,888
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation	560	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Cash held by fiscal agent	(5,517)	-
Custodial funds	(59,472)	(19,840)
Claims receivable	(22,237)	(180,650)
Pledges receivable	10,000	(15,000)
Accounts receivable	(13,400)	(10,000)
Prepaid expenses	(215)	(448)
Increase (decrease) in:		
Accounts payable	(2,846)	35,394
Custodial funds	87,232	19,840
Accrued payroll and withholdings	(6,703)	14,065
	(6,516)	10,249
Cash Flows From Operating Activities	(6,516)	10,249
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,733)	-
	(3,733)	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(10,249)	10,249
CASH AND CASH EQUIVALENTS - beginning of year	10,249	-
CASH AND CASH EQUIVALENTS - end of year	\$ -	\$ 10,249

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

ONE COMMUNITY ONE FAMILY, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2016 and 2015

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

One Community One Family, Inc. (the Organization) is Southeastern Indiana's local system of care partnership and is a collaboration of mental health providers, child welfare, juvenile justice, education, families, youth, residential providers, foster parents, community coalitions, social service agencies and other child serving entities.

In order to reach the goal of a true System of Care, One Community One Family 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

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and qualifies for the 50% charitable contributions deduction limitation. The Organization has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code.

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.

(continued)

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

Receivables

The Organization recognizes pledges as public support in the year the pledge is made. Pledges and claims receivable are due from government and other significant funding sources.

Allowance for Doubtful Accounts

The Organization provides an allowance for doubtful receivables, if applicable, which is based on prior years' experience and an analysis of current accounts receivable.

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. The Organization follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets. Property and equipment with an item cost or donated value of \$500 or more and a useful life of one year or more are capitalized when acquired. It is not the Organization's policy to imply time restrictions expiring over the useful life of donated assets.

Contributions

Gifts of cash and other assets are reported as temporarily restricted or permanently restricted support if they are received with donor stipulations that limit their use. In the case of temporarily restricted support, when the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets 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, this support is reported as unrestricted revenue. By definition, permanently restricted support must be maintained in perpetuity. Restrictions on these net assets do not expire and no assets are reclassified in the statement of activities.

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

Subsequent Events

Management has evaluated subsequent events through August 24, 2017, the date which the financial statements were available for issue.

2. PLEDGES RECEIVABLE

All pledges receivable are due within one year.

3. ADMINISTRATIVE SERVICE AGREEMENT AND CUSTODIAL FUNDS

The Organization has an agreement with The Partnership for Mental Health, Inc. d/b/a Tristate Trauma Network, a separate 501(c)(3) tax-exempt organization, to provide accounting and administrative services and recorded administrative fee revenue of \$13,400 for 2016 and \$10,000 for 2015 from this agreement. Accounts receivable of \$23,400 at June 30, 2016 and \$10,000 at June 30, 2015 is due from The Partnership for Mental Health, Inc. for these administrative fees.

In addition, One Community One Family, Inc. holds funds for The Partnership for Mental Health, Inc. in the amount of \$107,072 at June 30, 2016 and \$19,840 at June 30, 2015.

4. NET ASSETS

Temporarily restricted net assets at December 31 are restricted for the following:

	2016	2015
Indiana Systems of Care Conference	\$ 53,220	\$ -
Southeast Indiana Substance Abuse Prevention Evaluation Project	14,451	60,000
United Families program	4,639	5,568
Opioid misuse plan	-	15,706
ATOD issues	<u>-</u>	<u>450</u>
	<u>\$ 72,310</u>	<u>\$ 81,724</u>

5. IN-KIND CONTRIBUTIONS

Operating facilities and services for the Organization are provided by Community Mental Health Center as an in-kind contribution under an operating lease agreement expiring September 2017. The organization recognizes contributions for facilities and services received at the fair value of those facilities and services as follows:

	2016	2015
Program		
Building expenses	\$ 32,550	\$ 24,413
Management and general		
Building expenses	10,463	7,847
Fund raising		
Building expenses	<u>3,487</u>	<u>2,615</u>
Total in-kind	<u>\$ 46,500</u>	<u>\$ 34,875</u>

6. RETIREMENT PLAN

The Organization 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 2%. Total expense was \$2,865 for 2016 and \$880 for 2015.

7. CONCENTRATIONS

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

ONE COMMUNITY ONE FAMILY, INC.
SCHEDULES OF GOVERNMENT FUNDS RECEIVED
Years Ended June 30, 2016 and 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	2016 Total Revenue Recognized	2015 Total Revenue Recognized
U.S. Department of Health and Human Services:			
Passed through Indiana State Department of Health:			
Linking Actions for Unmet Needs in Children's Health Project (LAUNCH)	93.243	\$ 729,529	\$ 221,067
Passed through Ripley County Family Services:			
Linking Actions for Unmet Needs in Children's Health Project (LAUNCH)	93.243	-	30,334
Total Federal Funds Received		729,529	251,401
Indiana Family and Social Services Administration:			
Indiana Systems of Care Annual Conference	N/A	30,000	40,000
Milan STARS Project: School-Based Student Assistance Program	N/A	100,000	-
Local system of care coordinator	N/A	49,992	24,996
Decatur County LLC	N/A	2,000	750
Ripley County LLC	N/A	500	4,500
Dearborn County LLC	N/A	-	4,500
Total State and Local Funds Received		182,492	74,746
Total Government Funds Received		<u>\$ 912,021</u>	<u>\$ 326,147</u>

See independent auditors' report.