



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B49509

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](http://www.in.gov/sboa)

February 2, 2018

Board of Directors  
Indiana 211 Partnership, Inc.  
3901 N. Meridian Street, Suite 306  
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, 2016 to December 31, 2016. 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, 2016 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.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA  
State Examiner

---

INDIANA 211 PARTNERSHIP, INC.

FINANCIAL STATEMENTS

Together with Independent Auditors' Report

DECEMBER 31, 2016 AND 2015

---

GREENWALT<sup>CPAs</sup>

We Deliver Peace of Mind

---

PH 317 241 2999

FAX 317 240 4485



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, 2016 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, 2016, 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 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 10, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Greenwalt CPAs, Inc.*

May 11, 2017

INDIANA 211 PARTNERSHIP, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 DECEMBER 31, 2016 AND 2015

ASSETS

	<u>2016</u>	<u>2015</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 333,232	\$ 621,302
Restricted cash held for another organization	1,566	1,362
Grants receivable	773,831	499,571
Prepaid expenses	1,560	521
	<u>1,110,189</u>	<u>1,122,756</u>
<i>Total current assets</i>		
<b>PROPERTY AND EQUIPMENT</b>		
Office equipment	2,834	1,100
Less accumulated depreciation	(1,196)	(1,100)
	<u>1,638</u>	<u>-</u>
<i>Total property and equipment, net</i>		
<i>Total assets</i>	<u>\$ 1,111,827</u>	<u>\$ 1,122,756</u>

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 14,173	\$ 10,934
Grants payable	312,225	308,202
Funds held for another organization	1,566	1,362
	<u>327,964</u>	<u>320,498</u>
<i>Total current liabilities</i>		
<b>NET ASSETS</b>		
Unrestricted	123,930	54,540
Temporarily restricted	659,933	747,718
	<u>783,863</u>	<u>802,258</u>
<i>Total net assets</i>		
<i>Total liabilities and net assets</i>	<u>\$ 1,111,827</u>	<u>\$ 1,122,756</u>

INDIANA 211 PARTNERSHIP, INC.  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2015

	UNRESTRICTED	TEMPORARILY RESTRICTED	2016	2015
<b>REVENUES</b>				
Grants	\$ 899,779	\$ 642,005	\$ 1,541,784	\$ 1,739,888
Contributions	1,208	-	1,208	2,238
Membership dues	1,400	-	1,400	2,800
	<u>902,387</u>	<u>642,005</u>	<u>1,544,392</u>	<u>1,744,926</u>
<i>Total revenues</i>				
	<u>902,387</u>	<u>642,005</u>	<u>1,544,392</u>	<u>1,744,926</u>
<b>NET ASSETS RELEASED FROM RESTRICTION</b>	<u>729,790</u>	<u>(729,790)</u>	<u>-</u>	<u>-</u>
<b>EXPENSES</b>				
Program	1,457,282	-	1,457,282	1,153,901
Management and general	89,017	-	89,017	47,131
Fundraising	16,488	-	16,488	3,625
	<u>1,562,787</u>	<u>-</u>	<u>1,562,787</u>	<u>1,204,657</u>
<i>Total expenses</i>				
	<u>1,562,787</u>	<u>-</u>	<u>1,562,787</u>	<u>1,204,657</u>
<b>CHANGE IN NET ASSETS</b>	69,390	(87,785)	(18,395)	540,269
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>54,540</u>	<u>747,718</u>	<u>802,258</u>	<u>261,989</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 123,930</u>	<u>\$ 659,933</u>	<u>\$ 783,863</u>	<u>\$ 802,258</u>

See accompanying notes to financial statements.

INDIANA 211 PARTNERSHIP, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2016  
WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>2016 TOTAL</u>	<u>2015 TOTAL</u>
Salaries and benefits	\$ 10,554	\$ 14,681	\$ 6,464	\$ 31,699	\$ -
Call center services	3,828	-	-	3,828	178,422
Conference and meetings	-	3,478	-	3,478	-
Occupancy	9,687	-	-	9,687	3,725
Dues and fees	-	523	-	523	-
Contract expense	1,236,758	54,440	-	1,291,198	768,807
Insurance	-	545	-	545	29
Office supplies	741	-	-	741	1,637
Printing	1,327	-	-	1,327	826
Professional fees	12,300	14,039	10,000	36,339	26,852
Contract wage expense	89,527	-	-	89,527	101,599
Translation and toll free line	92,536	-	-	92,536	122,250
Depreciation	24	48	24	96	-
Miscellaneous	-	1,263	-	1,263	510
	<u>\$ 1,457,282</u>	<u>\$ 89,017</u>	<u>\$ 16,488</u>	<u>\$ 1,562,787</u>	<u>\$ 1,204,657</u>
<i>Total functional expenses</i>					

See accompanying notes to financial statements.

CHANGE IN CASH

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants and members	\$ 1,269,928	\$ 1,371,163
Cash paid to vendors	<u>(1,556,264)</u>	<u>(1,036,284)</u>
<i>Net cash provided by (used in) operating activities</i>	<u>(286,336)</u>	<u>334,879</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditures	<u>(1,734)</u>	<u>-</u>
<i>Net cash used in operating activities</i>	<u>(1,734)</u>	<u>-</u>
<b>CHANGE IN CASH</b>	(288,070)	334,879
<b>CASH, BEGINNING OF YEAR</b>	<u>621,302</u>	<u>286,423</u>
<b>CASH, END OF YEAR</b>	<u>\$ 333,232</u>	<u>\$ 621,302</u>

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

	<u>2016</u>	<u>2015</u>
CHANGE IN NET ASSETS	\$ (18,395)	\$ 540,269
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Depreciation	96	-
<i>Decrease (increase) in operating assets:</i>		
Grants receivable	(274,260)	(373,937)
Prepaid expenses	(1,039)	964
<i>Increase (decrease) in operating liabilities:</i>		
Accounts payable	3,239	(1,793)
Grants payable	4,023	169,376
<i>Total adjustments</i>	<u>(267,941)</u>	<u>(205,390)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ (286,336)</u>	<u>\$ 334,879</u>

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, 2015, 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, 2016 or 2015.

The Organization 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, 2016 and 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 promised. 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.

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 \$1,000 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.

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:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

NET ASSETS, CONTINUED

Temporarily Restricted, Continued

	<u>2016</u>	<u>2015</u>
IURC grant (Note 3)	\$ 627,005	\$ 557,644
Healthcare project	-	150,000
Fund development	22,928	30,074
Natural disaster emergency response	10,000	10,000
	<u>\$ 659,933</u>	<u>\$ 747,718</u>

SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through May 11, 2017, 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

The Organization received \$1,000,000 grants in both 2016 and 2015 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 current grant period runs through July 31, 2017.

4. CONTRACT EXPENSE

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

5. RELATED PARTY TRANSACTIONS

Indiana Association of United Ways (laUW), whose Executive Director serves on the Organization's board, provides accounting services for the Organization. The Organization has its own accounting records; however, they are maintained by laUW. In addition, Organization personnel are employed by laUW. The Organization reimburses laUW for personnel, accounting and office expenses. The Organization paid the laUW \$31,699 and \$0 during years 2016 and 2015, respectively, for the contract services. The Organization had an outstanding payable to laUW at December 31, 2016 in the amount of \$35,138 related to salaries, benefits, and office expenses. There was no outstanding payable to laUW at December 31, 2015. The Organization received grants of \$100,000 from laUW in both 2016 and 2015.

The Organization received call center and other contract services from Connect2Help, whose Executive Director serves on the Organization's board. The Organization paid Connect2Help \$119 and \$9,926 during years 2016 and 2015, respectively.

6. CONCENTRATION OF SUPPORT

A significant portion of the Organization's total support and revenue is derived from the State of Indiana (IURC), which represented 92% and 81% of total revenue in 2016 and 2015, respectively.