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May 29, 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, 2016 to June 30, 2017. 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, 2017 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, 2017 and 2016**

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## 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, 2017 and 2016, 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.

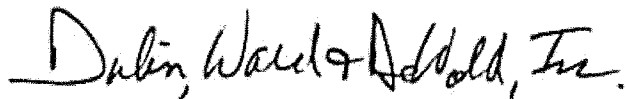
**Opinion**

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, 2017 and 2016, 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 are 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  
December 7, 2017

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2017 and 2016

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 25,585	\$ -
Cash held by fiscal agent	4,170	5,517
Custodial funds	75,049	79,312
Claims receivables	276,416	202,887
Pledges receivable	-	5,000
Accounts receivable	43,400	23,400
Prepaid expenses	829	663
	<hr/>	<hr/>
<b>Total Current Assets</b>	425,449	316,779
<b>PROPERTY AND EQUIPMENT</b>		
Equipment	5,044	3,733
Accumulated depreciation	1,394	560
	<hr/>	<hr/>
<b>Net Property and Equipment</b>	3,650	3,173
	<hr/>	<hr/>
<b>Total Assets</b>	<u>\$ 429,099</u>	<u>\$ 319,952</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 165,380	\$ 32,548
Accrued payroll and withholdings	8,446	7,362
Custodial funds	118,449	107,072
	<hr/>	<hr/>
<b>Total Current Liabilities</b>	292,275	146,982
 Net Assets:		
Unrestricted	77,616	100,660
Temporarily restricted	59,208	72,310
	<hr/>	<hr/>
<b>Total Net Assets</b>	136,824	172,970
	<hr/>	<hr/>
<b>Total Liabilities and Net Assets</b>	<u>\$ 429,099</u>	<u>\$ 319,952</u>

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**STATEMENTS OF ACTIVITIES**  
Years Ended June 30, 2017 and 2016

	Unrestricted	Temporarily Restricted	2017 Total	Unrestricted	Temporarily Restricted	2016 Total
<b>CHANGE IN NET ASSETS</b>						
<b>Support and Revenues</b>						
Government grants	\$ 849,542	\$ -	\$ 849,542	\$ 912,021	\$ -	\$ 912,021
Grants:						
County LCCs	-	-	-	1,000	4,967	5,967
SOC conference	-	47,414	47,414	44,683	53,220	97,903
SEL3CT	-	-	-	5,700	-	5,700
Contributions	1,813	5,000	6,813	-	-	-
In-kind contributions	46,500	-	46,500	46,500	-	46,500
Administrative fees	20,000	-	20,000	13,400	-	13,400
Miscellaneous	146	-	146	4,637	-	4,637
<b>Net Assets Released From Restrictions:</b>						
Satisfaction of purpose requirements	65,516	(65,516)	-	67,601	(67,601)	-
	<u>983,517</u>	<u>(13,102)</u>	<u>970,415</u>	<u>1,095,542</u>	<u>(9,414)</u>	<u>1,086,128</u>
<b>Total Support and Revenues</b>						
	983,517	(13,102)	970,415	1,095,542	(9,414)	1,086,128
<b>Expenses:</b>						
Program	884,439	-	884,439	971,209	-	971,209
Management and general	94,886	-	94,886	82,994	-	82,994
Fund raising	27,236	-	27,236	25,843	-	25,843
	<u>1,006,561</u>	<u>-</u>	<u>1,006,561</u>	<u>1,080,046</u>	<u>-</u>	<u>1,080,046</u>
<b>Total Expenses</b>						
	1,006,561	-	1,006,561	1,080,046	-	1,080,046
<b>CHANGE IN NET ASSETS</b>	(23,044)	(13,102)	(36,146)	15,496	(9,414)	6,082
<b>NET ASSETS - beginning of year</b>	<u>100,660</u>	<u>72,310</u>	<u>172,970</u>	<u>85,164</u>	<u>81,724</u>	<u>166,888</u>
<b>NET ASSETS - end of year</b>	<u>\$ 77,616</u>	<u>\$ 59,208</u>	<u>\$ 136,824</u>	<u>\$ 100,660</u>	<u>\$ 72,310</u>	<u>\$ 172,970</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, 2017

	Program	Management and General	Fund Raising	2017 Total
Salaries	\$ 116,541	\$ 45,650	\$ 17,413	\$ 179,604
Employee benefits	34,174	13,387	5,106	52,667
Payroll taxes	8,234	3,226	1,230	12,690
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Salaries and Related Expenses</b>	158,949	62,263	23,749	244,961
Service contracts	429,202	-	-	429,202
Contractors/PRN staff	174,865	780	-	175,645
Building expenses	32,550	10,463	3,487	46,500
Mileage and parking	21,173	2,269	-	23,442
Professional services	13,558	5,250	-	18,808
Conference and training - participant	16,371	-	-	16,371
Training and event supplies	14,441	-	-	14,441
Printing and promotion	7,563	2,445	-	10,008
Insurance	3,906	3,280	-	7,186
Conferences and training - host	3,240	2,777	-	6,017
Stipends	5,875	-	-	5,875
Cell phones	-	3,330	-	3,330
Office supplies	2,523	66	-	2,589
Miscellaneous	-	1,050	-	1,050
Website	223	7	-	230
Bank service charges	-	72	-	72
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses Before Depreciation</b>	884,439	94,052	27,236	1,005,727
Depreciation	-	834	-	834
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	<u>\$ 884,439</u>	<u>\$ 94,886</u>	<u>\$ 27,236</u>	<u>\$ 1,006,561</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/>
<b>Total Salaries and Related Expenses</b>	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
Mileage and parking	20,687	256	-	20,943
Professional services	5,307	4,220	-	9,527
Conference and training - participant	19,796	-	-	19,796
Training and event supplies	36,790	-	-	36,790
Printing and promotion	9,066	-	-	9,066
Insurance	1,878	3,307	-	5,185
Conferences and training - host	2,853	-	-	2,853
Stipends	9,025	-	-	9,025
Cell phones	-	3,270	-	3,270
Office supplies	9,201	-	-	9,201
Miscellaneous	-	1,443	-	1,443
Website	183	-	-	183
Bank service charges	-	18	-	18
Equipment Leases	-	10	-	10
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses Before Depreciation</b>	971,209	82,434	25,843	1,079,486
Depreciation	-	560	-	560
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenses</b>	<u>\$ 971,209</u>	<u>\$ 82,994</u>	<u>\$ 25,843</u>	<u>\$ 1,080,046</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, 2017 and 2016

	<b>2017</b>	<b>2016</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (36,146)	\$ 6,082
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation	834	560
Changes in assets and liabilities:		
(Increase) decrease in:		
Cash held by fiscal agent	1,347	(5,517)
Custodial funds	4,263	(59,472)
Claims receivable	(73,529)	(22,237)
Pledges receivable	5,000	10,000
Accounts receivable	(20,000)	(13,400)
Prepaid expenses	(166)	(215)
Increase (decrease) in:		
Accounts payable	132,832	(2,846)
Accrued payroll and withholdings	1,084	(6,703)
Custodial funds	11,377	87,232
	<b>26,896</b>	<b>(6,516)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(1,311)	(3,733)
	<b>25,585</b>	<b>(10,249)</b>
<b>CASH AND CASH EQUIVALENTS - beginning of year</b>		
	-	10,249
<b>CASH AND CASH EQUIVALENTS - end of year</b>		
	<b>\$ 25,585</b>	<b>\$ -</b>

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

**ONE COMMUNITY ONE FAMILY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

June 30, 2017 and 2016

**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 December 7, 2017, the date which the financial statements were available for issue.

2. **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 \$20,000 for 2017 and \$13,400 for 2016 from this agreement. Accounts receivable of \$43,400 at June 30, 2017 and \$23,400 at June 30, 2016 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 \$75,049 at June 30, 2017 and \$83,672 at June 30, 2016.

3. **NET ASSETS**

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

	2017	2016
Indiana Systems of Care Conference	\$ 47,414	\$ 53,220
Southeast Indiana Substance Abuse Prevention Evaluation Project	6,939	14,451
United Families program	<u>4,855</u>	<u>4,639</u>
	<u>\$ 59,208</u>	<u>\$ 72,310</u>

**4. 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 December 2017. The organization recognizes contributions for facilities and services received at the fair value of those facilities and services as follows:

	2017	2016
Program		
Building expenses	\$ 32,550	\$ 32,550
Management and general		
Building expenses	10,463	10,463
Fund raising		
Building expenses	<u>3,487</u>	<u>3,487</u>
Total in-kind	<u>\$ 46,500</u>	<u>\$ 46,500</u>

**5. 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 \$3,759 for 2017 and \$2,865 for 2016.

**6. 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, 2017 and 2016

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	2017 Total Revenue Recognized	2016 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	\$ 484,504	\$ 729,529
<b>Total Federal Funds Received</b>		484,504	729,529
Indiana Family and Social Services Administration:			
Indiana Systems of Care Annual Conference	N/A	35,000	30,000
Milan STARS Project: School-Based Student Assistance Program	N/A	200,000	100,000
Local system of care coordinator	N/A	50,000	49,992
Indiana State Department of Health:			
Safety PIN (Protecting Indiana's Newborns)	N/A	72,288	-
Decatur County LLC	N/A	2,750	2,000
Ripley County LLC	N/A	-	500
Dearborn County LLC	N/A	5,000	-
<b>Total State and Local Funds Received</b>		365,038	182,492
<b>Total Government Funds Received</b>		<u>\$ 849,542</u>	<u>\$ 912,021</u>

See independent auditors' report.