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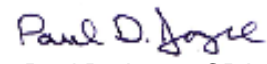
September 20, 2018

Board of Directors
Indiana 211 Partnership, Inc.
PO Box 68522
Indianapolis, IN 46268

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, 2017 to December 31, 2017. 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, 2017 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, CPA
State Examiner

INDIANA 211 PARTNERSHIP, INC.

FINANCIAL STATEMENTS

Together with Independent Auditors' Report

DECEMBER 31, 2017 AND 2016

GREENWALT CPAs

We Deliver Peace of Mind

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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, 2017 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, 2017, 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 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 11, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

May 24, 2018

Greenwalt CPAs, Inc.

INDIANA 211 PARTNERSHIP, INC.
 STATEMENTS OF FINANCIAL POSITION
 DECEMBER 31, 2017 AND 2016

<u>ASSETS</u>		
	<u>2017</u>	<u>2016</u>
CURRENT ASSETS		
Cash	\$ 397,401	\$ 333,232
Restricted cash held for another organization	2,743	1,566
Grants receivable	604,805	773,831
Prepaid expenses	<u>4,381</u>	<u>1,560</u>
<i>Total current assets</i>	<u>1,009,330</u>	<u>1,110,189</u>
PROPERTY AND EQUIPMENT		
Office equipment	13,553	2,834
Less accumulated depreciation	<u>(1,574)</u>	<u>(1,196)</u>
<i>Total property and equipment, net</i>	<u>11,979</u>	<u>1,638</u>
<i>Total assets</i>	<u>\$ 1,021,309</u>	<u>\$ 1,111,827</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
CURRENT LIABILITIES		
Accounts payable	\$ 29,930	\$ 14,173
Grants payable	234,608	312,225
Funds held for another organization	<u>2,743</u>	<u>1,566</u>
<i>Total current liabilities</i>	<u>267,281</u>	<u>327,964</u>
COMMITMENTS (NOTE 7)		
NET ASSETS		
Unrestricted	205,267	123,930
Temporarily restricted	<u>548,761</u>	<u>659,933</u>
<i>Total net assets</i>	<u>754,028</u>	<u>783,863</u>
<i>Total liabilities and net assets</i>	<u>\$ 1,021,309</u>	<u>\$ 1,111,827</u>

INDIANA 211 PARTNERSHIP, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>UNRESTRICTED</u>	TEMPORARILY <u>RESTRICTED</u>	<u>2017</u>	<u>2016</u>
REVENUES				
Grants	\$ 945,239	\$ 532,761	\$ 1,478,000	\$ 1,541,784
Contributions	3,038	-	3,038	1,208
Membership dues	1,100	-	1,100	1,400
In-kind contribution	44,445	-	44,445	-
	<u>993,822</u>	<u>532,761</u>	<u>1,526,583</u>	<u>1,544,392</u>
<i>Total revenues</i>				
NET ASSETS RELEASED FROM RESTRICTION				
	<u>643,933</u>	<u>(643,933)</u>	<u>-</u>	<u>-</u>
EXPENSES				
Program	1,359,146	-	1,359,146	1,457,282
Management and general	187,222	-	187,222	89,017
Fundraising	10,050	-	10,050	16,488
	<u>1,556,418</u>	<u>-</u>	<u>1,556,418</u>	<u>1,562,787</u>
<i>Total expenses</i>				
CHANGE IN NET ASSETS	81,337	(111,172)	(29,835)	(18,395)
NET ASSETS, BEGINNING OF YEAR	<u>123,930</u>	<u>659,933</u>	<u>783,863</u>	<u>802,258</u>
NET ASSETS, END OF YEAR	<u>\$ 205,267</u>	<u>\$ 548,761</u>	<u>\$ 754,028</u>	<u>\$ 783,863</u>

See accompanying notes to financial statements.

INDIANA 211 PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017
WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>PROGRAM</u>	MANAGEMENT AND <u>GENERAL</u>	<u>FUNDRAISING</u>	<u>2017 TOTAL</u>	<u>2016 TOTAL</u>
Salaries and benefits	\$ 104,536	\$ 70,172	\$ 9,522	\$ 184,230	\$ 31,699
Call center services	-	-	-	-	3,828
Conference and meetings	-	8,589	-	8,589	3,478
Occupancy	4,170	2,799	380	7,349	9,687
Dues and fees	-	30	-	30	523
Contract expense	1,046,221	46,053	-	1,092,274	1,291,198
Insurance	-	1,624	-	1,624	545
Office supplies	4,513	-	-	4,513	741
Printing	158	-	-	158	1,327
Professional fees	48,501	54,550	-	103,051	36,339
Contract wage expense	32,317	-	-	32,317	89,527
Translation and toll free line	90,676	-	-	90,676	92,536
Depreciation	517	813	148	1,478	96
Consulting expense	27,537	-	-	27,537	-
Miscellaneous	-	2,592	-	2,592	1,263
	<u>\$ 1,359,146</u>	<u>\$ 187,222</u>	<u>\$ 10,050</u>	<u>\$ 1,556,418</u>	<u>\$ 1,562,787</u>
<i>Total functional expenses</i>					

CHANGE IN CASH

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and members	\$ 1,694,432	\$ 1,269,928
Cash paid to vendors, grantees, and employees	<u>(1,618,444)</u>	<u>(1,556,264)</u>
<i>Net cash provided by (used in) operating activities</i>	<u>75,988</u>	<u>(286,336)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	<u>(11,819)</u>	<u>(1,734)</u>
<i>Net cash used in operating activities</i>	<u>(11,819)</u>	<u>(1,734)</u>
CHANGE IN CASH	64,169	(288,070)
CASH, BEGINNING OF YEAR	<u>333,232</u>	<u>621,302</u>
CASH, END OF YEAR	<u>\$ 397,401</u>	<u>\$ 333,232</u>

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

	<u>2017</u>	<u>2016</u>
CHANGE IN NET ASSETS	\$ (29,835)	\$ (18,395)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Depreciation	1,478	96
<i>Decrease (increase) in operating assets:</i>		
Grants receivable	169,026	(274,260)
Prepaid expenses	(2,821)	(1,039)
<i>Increase (decrease) in operating liabilities:</i>		
Accounts payable	15,757	3,239
Grants payable	(77,617)	4,023
<i>Total adjustments</i>	<u>105,823</u>	<u>(267,941)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 75,988</u>	<u>\$ (286,336)</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 the Organization 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, 2016, from which the summarized information was derived.

CASH AND CASH EQUIVALENTS

Cash consists of checking and savings accounts. There were no cash equivalents at December 31, 2017 or December 31, 2016.

UNINSURED CASH

The Organization maintains its cash deposits with a financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2017 and 2016, the Organization's uninsured cash balances totaled \$150,161 and \$88,369, respectively.

CONTRIBUTIONS AND GRANTS

Contributions and grants 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 and grants 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 and grants 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

DONATED SERVICES

Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills and are provided by individuals possessing those skills that would typically need to be purchased if not provided by donation.

In-kind services and contributions consisted of legal services. It is the policy of the Organization to record the estimated fair market value of certain in-kind donations as an expense in its statements of activities or as assets in the statements of financial position and similarly increase contributions by a like amount. These amounts have been treated as non-cash transactions and excluded from the accompanying statements of cash flows. During 2017, the Organization received donated legal services reflected within the statement of activities of \$44,445.

PROPERTY AND EQUIPMENT

Property and equipment are stated at cost. Donated property and equipment are 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

NET ASSETS, CONTINUED

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 and grants 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 restriction. At December 31, net assets were temporarily restricted for the following purposes:

	<u>2017</u>	<u>2016</u>
Expansion of 211 services, resources and coverage	\$ 532,761	\$ 627,005
Fund development	6,000	22,928
Natural disaster emergency response	10,000	10,000
	<u>\$ 548,761</u>	<u>\$ 659,933</u>

SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through May 24, 2018, 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. FEDERAL, STATE AND LOCAL GRANT AWARDS

In accordance with guidelines established by the Indiana State Board of Accounts, this federal, state, and local grant information was included to aid in the verification of Indiana financial assistance on the Entity Annual Report (E-1).

INDIANA 211 PARTNERSHIP, INC.
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2017 AND 2016

3. FEDERAL, STATE AND LOCAL GRANT AWARDS, CONTINUED

Program Name	Grantor Name	CFDA	Revenue	Expense	Funding Type
211 Services Account	Indiana Utility Regulatory Commission	N/A	\$-	\$627,005	State and local government
211 Services Account	Indiana Housing & Community Development Authority	N/A	\$950,000	\$417,239	State and local government
Indiana Family and Social Services Administration	SNAP Outreach	10.561	\$424,958	\$424,958	Federal grant passed through state or local government
Total funding			\$1,374,958	\$1,469,202	

The E-1 is filed on the accrual basis of accounting. The revenue is recognized when it is awarded rather than when it is received.

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 were employed by laUW through November 2017. The Organization reimburses laUW for personnel, accounting and office expenses. The Organization paid the laUW \$184,230 and \$31,699 during years 2017 and 2016, respectively, for the contract services. There was no outstanding payable to laUW at December 31, 2017. 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. The Organization received grants of \$100,000 from laUW in both 2017 and 2016.

The Organization received call center and other contract services from Connect2Help, whose Executive Director served on the Organization's board. The Organization paid Connect2Help \$755 and \$119 during 2017 and 2016, respectively.

6. CONCENTRATION OF SUPPORT

A significant portion of the Organization's total support and revenue is derived from the State of Indiana (IURC/IHCDA), which represented 93% and 92% of total revenue in 2017 and 2016, respectively.

7. OPERATING LEASE

The Organization entered a month-to-month lease agreement in November 2017 for office space and will terminate on October 31, 2018. The lease can be terminated by either landlord or tenant with 30 days prior notice. The fixed rent is \$1,000 per month in the first year. Rent expense for the year ended December 31, 2017 was \$2,000.