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STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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May 8, 2019

Board of Directors
One Community One Family, Inc.
920 County line Rd, Suite C
Batesville, IN 47006

We have reviewed the audit report of One Community One Family, Inc. which was opined upon by RBSK Partners PC, Independent Public Accountants, for the period July 1, 2017 to June 30, 2018. 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, 2018 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, RBSK Partners PC prepared the audit report in accordance with 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

Financial Statements

June 30, 2018

RBSK PARTNERS PC
CPAs & Advisors ▪ Technology Consulting

One Community One Family, Inc.
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June 30, 2018

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Independent Auditor's 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 statement of financial position as of June 30, 2018 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's 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 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, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant awards on page 13 is presented for purposes of additional analysis 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.

RBSK Partners pc

Greensburg, Indiana
January 29, 2019

One Community One Family, Inc.
Statement of Financial Position

June 30,

	2018
Assets	
Current Assets:	
Cash in checking	40,291
Cash held by fiscal agent	5,300
Custodial funds	50,357
Claims receivable	205,620
Prepaid insurance	2,079
Total current assets	303,647
Property and Equipment:	
Equipment	5,044
Less - accumulated depreciation	2,403
Property and equipment, net	2,641
Total Assets	$ 306,288
Liabilities	
Current Liabilities:	
Accounts payable	148,317
Custodial funds	50,357
Payroll tax withholdings	4,087
Accrued payroll	5,798
Accrued payroll taxes	1,213
Total current liabilities	209,772
Net Assets	
Unrestricted	28,008
Temporarily restricted	68,508
Total net assets	96,516
Total Liabilities and Net Assets	$ 306,288

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.
Statements of Activities and Changes in Net Assets

For the year ended June 30, 2018

	Unrestricted	Temporarily Restricted	Total
Unrestricted Revenue			
Government grants:			
LAUNCH	621,245	$ ---	$ 621,245
Managed grants	6,175	200,000	206,175
Safety pin grant	581,589	---	581,589
Grants:			
County LCCs	---	4,808	4,808
SOC conference	---	88,212	88,212
SEL3CT	300	---	300
United Way	---	9,000	9,000
Youth Move	---	11,770	11,770
In-kind donations	34,875	---	34,875
Administration income	12,500	---	12,500
Miscellaneous	15,197	---	15,197
Net Assets Released from Restrictions	304,490	(304,490)	---
Total Support and Revenue	1,576,371	9,300	1,585,671
Unrestricted Functional Expenses			
Program Services:			
Total program services	1,529,896	---	1,529,896
Supporting Services:			
General and administrative	83,229	---	83,229
Fundraising	12,854	---	12,854
Total expenses	1,625,979	---	1,625,979
Change in Net Assets	(49,608)	9,300	(40,308)
Net Assets, Beginning	77,616	59,208	136,824
Net Assets, Ending	$ 28,008	$ 68,508	$ 96,516

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.
Statement of Functional Expenses

For the year ended June 30, 2018

	Program Services	Administration	Fundraising	Total
Expenses				
Salary and Wages	$ 156,383	$ 42,384	$ 7,467	$ 206,234
Payroll taxes	10,725	2,907	512	14,144
Insurance - Health and Dental	39,394	10,677	1,881	51,952
Insurance - Worker's Compensation	765	207	37	1,009
Retirement	3,999	1,084	191	5,274
Bank Service Charges	---	18	---	18
Building Expenses	25,816	7,227	2,766	35,809
Cell Phones	60	3,270	---	3,330
Conferences & Training - Host	3,129	---	---	3,129
Conferences & Training - Participant	1,304	245	---	1,549
Contractors/PRN Staff	148,882	---	---	148,882
Depreciation	---	1,009	---	1,009
Equipment Lease	---	184	---	184
Insurance - Directors & Officers	---	1,780	---	1,780
Insurance - General Property Liability	---	1,657	---	1,657
Insurance - Professional Liability	2,285	---	---	2,285
Insurance - Umbrella Liability	984	---	---	984
Mileage & Parking	19,244	47	---	19,291
Miscellaneous	---	1,558		1,558
Office Supplies	3,286	26	---	3,312
Printing & Promotion	14,419	---	---	14,419
Professional Services	19,586	4,660	---	24,246
Rent	---	3,756	---	3,756
Service Contracts	1,054,412	533	---	1,054,945
Stipends	1,950	---	---	1,950
Training and Event Supplies	23,256	---	---	23,256
Website	17	---	---	17
Total	$ 1,529,896	$ 83,229	$ 12,854	$ 1,625,979

Notes to financial statements are an integral part of these statements

One Community One Family, Inc.
Statement of Cash Flows

For the year ended June 30, 2018

Cash Flows from Operating Activities		
Change in net assets	$	(40,308)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation		1,009
Other changes that provided(used) cash:		
Cash held by fiscal agent		(1,130)
Custodial funds		24,692
Claims receivable		70,796
Pledges receivable		---
Accounts receivable		43,400
Prepaid insurance		(1,250)
Accounts payable		(17,063)
Custodial funds		(68,092)
Payroll tax withholdings		998
Accrued payroll		1,521
Accrued payroll taxes		133
Net cash provided by operating activities		14,706
Cash Flows from Investing Activities		
Purchase of property and equipment		---
Net cash used in investing activities		---
Cash Flows from Financing Activities		
Net cash used in financing activities		---
Net Increase in Cash and Cash Equivalents		14,706
Cash and Cash Equivalents at Beginning of Year		25,585
Cash and Cash Equivalents at End of Year	$	40,291

Cash paid during the years ended June 30, for:		
Interest	$	---
Income Taxes	$	---

Notes to financial statements are an integral part of these statements

1. Summary of Significant Accounting Policies

The summary of significant accounting policies of One Community One Family, Inc. (the Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who is responsible for their integrity and objectivity. These accounting policies conform to U.S. generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Organization

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, the Organization 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 proactive 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, and African American and 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.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Under these provisions, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Agency and changes therein are classified and reported as follows:

June 30, 2018

1. Summary of Significant Accounting Policies *(Continued)*

Basis of Presentation *(Continued)*

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may be met or will be met either by actions of the Organization and/or passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Agency. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

Functional Expenses

Functional expenses have been allocated between Program Services and Supporting Services based on an analysis of personnel time and space utilized for the related activities.

Promises To Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted next assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Cash Equivalents

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The agency did not hold any cash equivalents at June 30, 2018.

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.

1. Summary of Significant Accounting Policies *(Continued)*

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.

Donated Assets and Services

Donated use of facilities is recorded as contributions at the net present value of their estimated fair rental values at the date of donation. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restriction regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Donated services are recognized as contributions in accordance with generally accepted accounting principles, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also donate their time and perform a variety of tasks throughout the year that assist the Organization with specific programs and various committee assignments that are not recognized as contributions in the financial statements since the criteria are not met.

Income Taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

Generally accepted accounting principles in the United States require the Organization to examine its' tax positions for uncertain positions. Management is not aware of any tax positions that are more likely than note to change in the next twelve months, or that would not sustain an examination by applicable taxing authorities.

The Organization's policy is to recognize penalties and interest as incurred in its statement of activities as a component of operating expenses. There were no penalties or interest incurred during the year ended June 30, 2018. The Organization's federal and various state income tax returns for 2014 through 2017 are subject to examination by the applicable tax authorities. This statute of limitations is generally for three years after the later of the original or extended due date.

June 30, 2018

1. Summary of Significant Accounting Policies *(Continued)*

Leases

Leases that meet certain criteria are classified as capital leases. Assets and liabilities associated with capital leases are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the lease term. Leased assets are depreciated using the straight-line method over the related lease term or their economic lives. Interest expense related to lease liabilities is recorded to effect constant interest rates over the lease terms.

Leases not meeting such criteria are classified as operating leases with related rentals being charged against revenue as incurred.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the Organization's ability to continue as a going concern for a period of one year from the date the financial statements are issued.

Subsequent Events

The Organization has evaluated subsequent events through January 29, 2019, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

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 $12,500 for 2018 from this agreement. Accounts receivable of $-0- at June 30, 2018 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 $50,357 at June 30, 2018.

3. Net Assets

Temporarily restricted net assets at June 30 are restricted for the following programs:

	2018
Child Psychiatric Service	$ 55,233
Youth Move Southeast	10,666
United Families Project	2,609
	$ 68,508

June 30, 2018

4. 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 $5,273 for 2018.

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

	2018
Program	
Building expenses	**$ 24,412**
Administration	
Building expenses	**$ 7,847**
Fundraising	
Building expenses	**$ 2,616**

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.

7. Operating Leases

In March 2018, the Organization moved to their current location and entered an operating lease for office space. The lease term is for 60 months at $848 per month beginning March 2018. Expense for the year ended June 30, 2018 totaled $3,756 under this lease. As a part of the move, the Organization entered a lease on a Copier with a term of 12 months starting in January 2018 for $184 per month, the total expense under this lease was $1,285 for the year ended June 30, 2018. Minimum lease payments required under the leases are as follows:

Year	Amount
June 30, 2019	**$11,096**
June 30, 2020	**$10,176**
June 30, 2021	**$10,176**
June 30, 2022	**$10,176**
June 30, 2023	**$6,784**

Supplemental Information

One Community One Family, Inc.
Schedule of Grant Awards

For the Year Ended June 30, 2018

Federal Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Grantor's Number	Revenue Recognized/Expended Federal	State / Local	Total	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Indiana State Department of Health					
Project Launch Indiana	93.243	$ 621,245	$ ---	$ 621,245	
Project Safety Pin	N/A	---	581,589	581,589	
Total Department of Health and Human Services		$ 621,245	$ 581,589	$ 1,202,834	
INDIANA FAMILY AND SOCIAL SERVICES ADMINISTARTION					
Division of Mental Health and Addiction					
System of Care Conference	N/A	$ ---	$ 6,175	$ 6,175	(1)
School-Based Student Assistance	N/A	---	200,000	200,000	
Total Indiana Family and Social Services Administration		$ ---	$ 206,175	$ 206,175	
Total All Awards		$ 621,245	$ 787,764	$ 1,409,009	

(1) The amount reported as government awards for System of Care Conference on Indiana Form E-1 was reported as $37,725 in error. The correct amount is $6,175 as reported above.