

# **HOUSE OF HOPE, INC.**

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FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

YEARS ENDED JUNE 30, 2016 and 2015

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**CERTIFIED PUBLIC ACCOUNTANTS**

**3031 North East 22nd Street Fort Lauderdale, Florida 33305-1825**

MEMBER AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

(954) 561-2826 Phone  
(954) 561-2881 Fax  
msfengler@aol.com

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, FL

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the House of Hope, Inc., (the "Organization", 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditor's 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 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.

Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, FL

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the House of Hope, 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 accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures State Financial Assistance is presented for purposes of additional analysis as required by Chapter 10.650 Rules of the Auditor General, 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December , 2016, on our consideration of House of Hope, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering House of Hope, Inc.'s internal control over financial reporting and compliance.

*Sullivan & Fengler*

Sullivan & Fengler  
Fort Lauderdale, Florida  
December 1, 2016

## **FINANCIAL STATEMENTS**

**HOUSE OF HOPE, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30,

**ASSETS**

	<u>2016</u>	<u>2015</u>
Cash and cash equivalents (Note B)	\$ 408,144	\$ 20,301
Restricted cash clients	40,903	38,144
Grants and contracts receivable	337,283	366,610
Accounts receivable/other	13,750	228
Inventory (Note B)	5,029	5,350
Prepaid expenses	89,101	80,955
Deferred mortgage costs (Note E)	4,113	4,616
Deposits	490	490
Property and equipment (less accumulated depreciation of \$2,263,315 in 2016, and \$3,859,210 in 2015) (Note C)	<u>812,000</u>	<u>936,690</u>
<b>TOTAL ASSETS</b>	<b><u>\$1,710,813</u></b>	<b><u>\$1,453,384</u></b>

**LIABILITIES**

Accounts payable	\$ 73,693	\$ 110,507
Accrued expenses	118,833	51,368
Other liabilities - client funds	40,903	36,706
Insurance note payable (Note H)	45,469	74,574
Debt (Notes E & F)	<u>419,136</u>	<u>481,937</u>
<b>TOTAL LIABILITIES</b>	<b><u>698,034</u></b>	<b><u>755,092</u></b>

**COMMITMENTS AND CONTINGENCIES**

- -

**NET ASSETS**

Unrestricted	986,132	698,292
Temporarily restricted (Note J)	26,647	-
Permanently restricted	<u>-</u>	<u>-</u>
<b>TOTAL NET ASSETS</b>	<b><u>1,012,779</u></b>	<b><u>698,292</u></b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$1,710,813</u></b>	<b><u>\$1,453,384</u></b>
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The accompanying notes are an integral part of these financial statements.

**HOUSE OF HOPE, INC.**  
**STATEMENT OF ACTIVITIES**  
Years Ended June 30,

<b>UNRESTRICTED NET ASSETS</b>		
<b>SUPPORT</b>	<u>2016</u>	<u>2015</u>
Grants/contracts (Note D)	\$3,221,595	\$2,508,674
Contributions individual/business	20,356	6,280
Contributed in-kind (Notes B & F)		
Professional fees/medical supplies/food	418,758	418,043
Interest imputed	<u>7,337</u>	<u>8,357</u>
	3,668,046	2,941,354
Net assets released from restrictions	<u>28,353</u>	<u>-</u>
<b>Total Support</b>	<u><b>3,696,399</b></u>	<u><b>2,941,354</b></u>
<b>REVENUE</b>		
Program fees	115,786	107,990
Other income	50,920	50,619
Investment return	<u>-</u>	<u>791</u>
<b>Total Revenue</b>	<u><b>166,706</b></u>	<u><b>159,400</b></u>
<b>Total Support and Revenue</b>	<u><b>3,863,105</b></u>	<u><b>3,100,754</b></u>
<b>EXPENSES</b>		
<b>PROGRAM SERVICES</b>		
Residential Level II Intervention	973,384	1,047,795
Residential Level III	-	21,120
Other Residential	322,247	411,709
Intensive Outpatient	2,010,796	1,732,382
	<u>-</u>	<u>110,781</u>
<b>Total Program Expenses</b>	<u><b>3,306,427</b></u>	<u><b>3,323,787</b></u>
<b>SUPPORTING SERVICES</b>		
Management and general	206,137	360,312
Fund raising/grant writing	<u>62,701</u>	<u>-</u>
<b>Total Support Expenses</b>	<u><b>268,838</b></u>	<u><b>360,312</b></u>
<b>Total Expenses</b>	<u><b>3,575,265</b></u>	<u><b>3,684,099</b></u>
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	<u><b>287,840</b></u>	<u><b>&lt;583,345&gt;</b></u>
<b>TEMPORARILY RESTRICTED NET ASSETS (Note J)</b>		
Contributions net of discount	55,000	-
Restricted satisfied	<u>&lt;28,353&gt;</u>	<u>-</u>
<b>CHANGE IN TEMPORARILY RESTRICTED NET ASSETS</b>	<u><b>26,647</b></u>	<u><b>-</b></u>
<b>CHANGE IN PERMANENTLY RESTRICTED NET ASSETS</b>	<u><b>-</b></u>	<u><b>-</b></u>
<b>CHANGE IN NET ASSETS</b>	<u><b>314,487</b></u>	<u><b>&lt;583,345&gt;</b></u>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u><b>698,292</b></u>	<u><b>1,281,637</b></u>
<b>NET ASSETS END OF YEAR</b>	<u><b>\$1,012,779</b></u>	<u><b>\$ 698,292</b></u>

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

<b>House of Hope, Inc.</b>							
<b>Statement of Functional Expenses</b>							
<b>Year Ended June 30, 2016</b>							
	<b>PROGRAM SERVICES</b>				<b>SUPPORTING SERVICES</b>		
	<b>Residential Level II</b>	<b>Residential Level III</b>	<b>Other Residential</b>	<b>Total Program</b>	<b>Administration</b>	<b>Fund Raising</b>	<b>Total</b>
<b>Payroll</b>	\$ 557,224	\$ 177,516	\$ 718,412	\$1,453,152	\$ 81,638	\$ 32,655	\$ 1,567,445
<b>Payroll taxes</b>	51,303	16,343	66,143	133,789	7,517	3,006	144,312
<b>Computer Expense</b>	7,218	2,300	28,766	38,284	3,267	1,656	43,207
<b>Food and Supplies</b>	53,977	17,196	215,089	286,262	1,476	748	288,486
<b>Insurance</b>	66,289	21,118	123,759	211,166	14,059	6,311	231,536
<b>Interest Expense</b>					7,841		7,841
<b>License/Fees/Dues</b>	9,643	3,072	29,741	42,456	472	190	43,118
<b>Supplies/Other</b>	23,059	19,500	20,816	63,375	17,357	1,198	81,930
<b>Postage</b>	272	87	1,084	1,443	123	62	1,628
<b>Professional Fees</b>	33,242	10,590	132,464	176,296	37,878		214,174
<b>Repairs and Maintenance</b>	7,957	2,535	31,708	42,200	3,601	1,825	47,626
<b>Seminars/Training</b>	2,558	815	3,298	6,671	375	150	7,196
<b>Program/Supplies/Expenses</b>	13,800	4,396	54,988	73,184			73,184
<b>Medical Expenses</b>	927	295	3,696	4,918			4,918
<b>Professional Medical Services</b>	78,039	24,861	310,972	413,872			413,872
<b>Telephone</b>	4,242	1,351	16,906	22,499	1,920	973	25,392
<b>Utilities</b>	27,044	8,615	107,765	143,424	12,237	6,204	161,865
<b>Equipment Rental</b>	2,310	736	9,206	12,252	1,045	530	13,827
<b>Transportation/Travel/Meetings</b>	2,981	950	11,263	15,194	665	13	15,872
<b>Total Expense Before Depreciation</b>	<b>942,085</b>	<b>312,276</b>	<b>1,886,076</b>	<b>3,140,437</b>	<b>191,471</b>	<b>55,521</b>	<b>3,387,429</b>
<b>Depreciation/Amortization</b>	31,299	9,971	124,720	165,990	14,666	7,180	187,836
<b>Total Expenses</b>	<b>\$973,384</b>	<b>\$322,247</b>	<b>\$2,010,796</b>	<b>\$3,306,427</b>	<b>\$206,137</b>	<b>\$62,701</b>	<b>\$3,575,265</b>

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



<b>House of Hope, Inc.</b>									
<b>Statement of Functional Expenses</b>									
<b>Year Ended June 30, 2015</b>									
	<b>PROGRAM SERVICES</b>						<b>SUPPORTING SERVICES</b>		
	<b>Residential Level II</b>	<b>Intervention</b>	<b>Residential Level III</b>	<b>Other Residential</b>	<b>Intensive Outpatient</b>	<b>Total Program</b>	<b>Administration</b>	<b>Fund Raising</b>	<b>Total</b>
<b>Payroll</b>	\$ 638,743	\$ 19,416	\$ 314,605	\$ 552,592	\$ 47,376	\$ 1,572,732	\$ 155,332	\$ -	\$ 1,728,064
<b>Payroll taxes</b>	8,780	268	4,325	7,598	651	21,622	2,137		23,759
<b>Contract Labor</b>					7,251	7,251			7,251
<b>Computer Expense</b>	6,425		1,395	22,713	3,133	33,666	3,525		37,191
<b>Food and Supplies</b>	61,119		13,272	216,059		290,450			290,450
<b>Insurance</b>	43,331	1,002	18,492	65,120	7,490	135,435	16,568		152,003
<b>Interest Expense</b>							22,011		22,011
<b>License/Fees/Dues</b>	4,126		896	14,584		19,606			19,606
<b>Supplies/Other</b>	18,794	334	7,107	37,090	4,071	67,396	9,398		76,794
<b>Postage</b>	501		109	1,772	244	2,626	275		2,901
<b>Professional Fees</b>	37,378		8,116	132,132		177,626	89,953		267,579
<b>Repairs and Maintenance</b>	11,200		2,432	39,593	5,458	58,683	6,144		64,827
<b>Seminars/Training</b>	3,301	100	1,626	2,856	245	8,128	803		8,931
<b>Program/Supplies/Expenses</b>	49,354		3,557	57,895		110,806			110,806
<b>Medical Expenses</b>	611		133	2,160		2,904			2,904
<b>Professional Medical Services</b>	89,587		19,455	316,694		425,736			425,736
<b>Telephone</b>	6,718		1,459	23,749	3,275	35,201	3,685		38,886
<b>Utilities</b>	30,858		6,701	109,085	15,040	161,684	16,926		178,610
<b>Equipment Rental</b>	2,568		558	9,077	1,252	13,455	1,408		14,863
<b>Transportation/Travel/Meetings</b>	3,021		656	10,680		14,357	3,883		18,240
<b>Total Expense Before Depreciation</b>	1,016,415	21,120	404,894	1,621,449	95,486	3,159,364	332,048	0	3,491,412
<b>Depreciation/Amortization</b>	31,380	-	6,815	110,933	15,295	164,423	28,264	-	192,687
<b>Total Expenses</b>	\$1,047,795	\$21,120	\$411,709	\$1,732,382	\$110,781	\$3,323,787	\$360,312	\$0	\$3,684,099

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

**HOUSE OF HOPE, INC.**  
**STATEMENTS OF CASH FLOWS**  
Years Ended June 30,

CASH FLOWS FROM OPERATING ACTIVITIES:	<u>2016</u>	<u>2015</u>
Change in net assets	\$ 314,487	\$ <583,345>
Adjustment to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation/amortization	187,331	192,687
Unrealized <gain> loss on investments	-	<494>
Loan costs	504	<4,993>
<Increase> decrease in operating assets:		
Accounts receivable - other	<13,522>	72
Grants and contracts receivable	29,327	62,393
Inventory	321	10,948
Prepaid expenses	<8,146>	<63,478>
Increase <decrease> in operating liabilities:		
Accounts payable	<36,814>	10,675
Other liabilities	4,197	7,041
Accrued expenses	<u>67,464</u>	<u>&lt;13,791&gt;</u>
 NET CASH PROVIDED <Used> BY OPERATING ACTIVITIES	 <u>545,149</u>	 <u>&lt;382,285&gt;</u>
 CASH FLOWS TO INVESTING ACTIVITIES:		
Sale of investments	-	12,798
Purchase of investments	-	<249>
Payments for property, building and equipment	<u>&lt;62,641&gt;</u>	<u>&lt;2,382&gt;</u>
	<u>&lt;62,641&gt;</u>	<u>10,167</u>
 CASH FLOWS <TO> FROM FINANCING ACTIVITIES:		
Proceeds from insurance note	45,469	77,776
Payments on insurance note	<74,574>	<3,202>
Proceeds from debt financing	-	300,000
Payments on debt	<u>&lt;62,801&gt;</u>	<u>&lt;308,201&gt;</u>
	<u>&lt;91,906&gt;</u>	<u>66,373</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 390,602	 <305,745>
 BEGINNING CASH AND CASH EQUIVALENTS	 <u>58,445</u>	 <u>364,190</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 449,047</u>	<u>\$ 58,445</u>
 Cash	 \$ 408,144	 \$ 20,301
Restricted cash	<u>40,903</u>	<u>38,144</u>
	<u>\$ 449,047</u>	<u>\$ 58,445</u>
 Supplemental Information - Interest Taxes	 \$ <u>12,374</u> \$ <u>-</u>	 \$ <u>13,654</u> \$ <u>-</u>

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

## **NOTES TO FINANCIAL STATEMENTS**

**HOUSE OF HOPE, INC.**  
**NOTES TO FINANCIAL STATEMENTS AND**  
**SCHEDULE OF EXPENDITURES OF**  
**STATE FINANCIAL ASSISTANCE**  
**June 30, 2016 and 2015**

NOTE A - NATURE OF ACTIVITIES

Nature of Activities

The House of Hope, Inc. (the Organization) is an intermediate residential facility for individuals recovering from alcohol and drug dependency. Organized in January 1969, the Organization, through its House of Hope, Stepping Stones, and Crowley House facilities, provides shelter, meals, treatment services for substance abuse, dually diagnosed (mental health and substance abuse) and HIV individuals, aftercare/outpatient services, medical services (as provided through contractual agreements), medication maintenance, life skills, restoring social and independent living skills and effective life management, employment counseling, relapse prevention, family groups, parenting programs, anger management, and re-entry to work programs. The Organization is supported primarily through grants, and donor contributions.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization is required to report 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. There were no permanently restricted net assets at June 30, 2016 or 2015.

The accompanying Schedule of State Financial Assistance includes the projects of the House of Hope, Inc., and is presented with the requirements of the Florida Single Audit Act and Chapter 10.650, *Rules of the Auditor General* for the State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Grant expenditures are presented on the accrual basis of accounting.

The Organization did not received federal awards in excess of \$750,000 and is not required to have an audit of federal funds in accordance with the provisions of OMB Circular A-133. State Financial Assistance Projects have been audited in accordance with the Florida Single Audit Act and Chapter 10.650, *Rules of the Auditor General*.

State financial assistance that are included in the schedule may be received directly from state agencies. Certain of the Organization's State programs have been charged with indirect costs, based upon an established rate applied to overall expenditures. There is no other indirect cost allocation plan in effect. Matching costs (the Organization's share of certain program costs) are included in the reported expenditures.

No amounts were provided to subrecipients. There were no and no loans or loan guarantees outstanding at year-end.

Match requirements by the State of Florida Department of Children and Family Services were met on each applicable contract for the year.

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE B SIGNIFICANT ACCOUNTING POLICIES - continued

2. Revenue Recognition

Contributions

The Organization accounts for contributions in accordance with FASB Accounting Standards Codification No. 958 regarding *Accounting for Contribution Received and Contributions Made*. Contributions, including unconditional promises to give, are recognized as revenues in the period when the conditions on which they depend are substantially met. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met.

Contributions, which are restricted by the donor, are reported as increases in unrestricted net assets if the restriction expires in the same year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Grants are recognized as revenue in the period when the conditions on which they depend are substantially met. The Organization typically meets the conditions of the grant in the same year as received.

Donated Services/Support

Donated services/support (in-kind donations) are recognized as contributions in accordance with FASB Accounting Standards No. 958 regarding “*Accounting for Contributions Received and Contributions Made*”, if the services create or enhance non-financial assets, or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The value of donated services meeting the requirements for recognition in the financial statements was \$426,095 and \$455,140 for the years ended June 30, 2016 and 2015 respectively. The major contributed services include doctors, medical personnel, prescriptions, and medical supplies (under the healthcare for the homeless program) these are recorded as professional medical services on the statement of activities, and professional medical services on the statement of functional expenses. These services were donated by Broward Health.

House of Hope, Inc. received the following contributed services for the year ending June 30, with the support recorded as in-kind donations in the statement of activities and the offsetting expenses in the statement of functional expenses.

	<u>2016</u>	<u>2015</u>
Expenses:		
Professional medical services	\$400,000	\$418,053
Food	18,757	28,730
Interest imputed (Note F)	<u>7,337</u>	<u>8,357</u>
	<u>\$426,095</u>	<u>\$455,140</u>

In addition, many individuals volunteer their time and services and perform a variety of tasks that assist the Organization. These volunteer services do not meet the requirements for recognition in the financial statements.

**HOUSE OF HOPE, INC.**  
**NOTES TO FINANCIAL STATEMENTS AND**  
**SCHEDULE OF EXPENDITURES OF**  
**STATE FINANCIAL ASSISTANCE**  
**June 30, 2016 and 2015**

NOTE B - SIGNIFICANT ACCOUNTING POLICIES – continued

3. Insurance

Insurance in effect at June 30, 2016, was \$3,000,000 aggregate liability, employee dishonesty and professional liability, \$1,000,000 each occurrence.

4. Fair Value Measurement

Under FASB ASC 820, *Fair Value Measurements and Disclosures*, fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between participants on the measurement date. The Organization has determined that there was no material difference between the carrying value and fair value of its financial assets and liabilities at June 30, 2016 or 2015; therefore, no adjustment for the effect of FASB ASC 820 was made to the Organization's financial statements.

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

6. Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions 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.

Property and equipment are depreciated using the straight-line method, buildings 30 years, furniture, equipment, and vehicles 3-7 years. All acquisitions of property and equipment in excess of \$500 and all expenditures for repairs, maintenance, and betterment's that materially prolong the useful lives of assets are capitalized.

7. Cash and Cash Equivalents

Cash and Cash equivalents consist of cash on hand or in demand deposit accounts and highly liquid investments purchased with an original maturity of three months or less.

8. Inventory

Inventory consists primarily of food, cleaning supplies, and clothing and is stated at cost determined by the first-in, first-out method.

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE B - SIGNIFICANT ACCOUNTING POLICIES - continued

9. Functional Expenses

The costs of providing the various programs and facilities have been summarized on a functional basis in the statement of activities. Expenditures are allocated to the facility and program based on direct expenditures incurred. Any expenditure not directly chargeable has been allocated among the program and supporting services benefited.

10. Income Taxes

The Organization qualified as a tax-exempt organization under section 501 (c)(3) of the Internal Revenue Code and, therefore has no provision for federal income tax. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private organization under Section 509(a)(2). Income from certain Organization activities not directly related to its tax-exempt purpose may be subject to income tax. The current and previous three years remain subject to examination by the IRS. There was no unrelated business income or deferred taxes for the year ended June 30, 2016 or 2015.

11. Evaluation of Subsequent Events

The Organization has evaluated subsequent events through December 1, 2016, the date which the financial statements were available to be issued.

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment at June 30, consists of the following:

	<u>2016</u>	<u>2015</u>
<b>Land and improvements</b>	\$ 125,505	\$ 291,633
<b>Buildings</b>	2,659,716	3,347,754
<b>Furniture and equipment</b>	202,719	911,080
<b>Transportation vehicles</b>	<u>87,375</u>	<u>245,433</u>
	3,075,315	4,795,900
<b>Accumulated depreciation</b>	<u>&lt;2,263,315&gt;</u>	<u>&lt;3,859,210&gt;</u>
	<u>\$ 812,000</u>	<u>\$ 936,690</u>

Depreciation expense was \$187,332 and \$181,637 for the years ending June 30, 2016, and 2015 respectively.

Some of the Organization's land and buildings are pledged as collateral.

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE D - SUMMARY OF GRANTS/CONTRACTS FUNDING - 2016

House of Hope, Inc. was primarily funded through the following grants and contracts for the period July 1, 2015 to June 30, 2016:

<u>Federal State Agency</u> <u>Pass-through Entity</u>	<u>CFDA/CSFA</u> <u>Number</u>	<u>Contract/Grant</u> <u>Number</u>	<u>Expenditure</u>
<b>FEDERAL AGENCY NAME</b>			
United States Department of Health and Human Services			
Department of Children and Families	93.958	34321	\$ 77,904
Pass-through State of FL	93.959	34321	492,411
USDA Food			<u>18,759</u>
<b>Total Expenditure of Federal Awards</b>			<u><b>589,074</b></u>
<b>STATE AGENCY NAME</b>			
State of Florida			
Department of Children and Families	60.131	34358	1,059,620
Pass-through State of FL			
State of Florida			
Department of Correction	70.016	C2414/C2653	<u>1,591,660</u>
<b>Total State Financial Assistance</b>			<u><b>2,651,280</b></u>
<b>Total Expenditure of Federal Awards and State Financial Assistance</b>			<u><b>\$3,240,354</b></u>



**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE D - SUMMARY OF GRANTS/CONTRACTS FUNDING – continued 2015

House of Hope, Inc. was primarily funded through the following grants and contracts for the period July 1, 2014 to June 30, 2015:

<u>Federal State Agency Pass-through Entity</u>	<u>CFDA/CSFA Number</u>	<u>Contract/Grant Number</u>	<u>Expenditure</u>
<b>FEDERAL AGENCY NAME</b>			
United States Department of Health and Human Services Department of Children and Families	93.958	34321	\$ 34,897
Pass-through State of FL	93.959	34321	273,939
USDA Food			28,730
Medicaid	93.778		<u>10,052</u>
<b>Total Expenditure of Federal Awards</b>			<u>347,618</u>
<b>STATE AGENCY NAME</b>			
State of Florida Department of Children and Families	60.131	34358	744,193
	60.114	34358	<u>781</u>
			<u>744,974</u>
Pass-through State of FL			
State of Florida Department of Correction	70.016	C2414/C2653	<u>1,416,082</u>
<b>Total State Financial Assistance</b>			<u>2,161,056</u>
<b>Total Expenditure of Federal Awards and State Financial Assistance</b>			<u>\$2,508,674</u>

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE E – DEBT

	<u>2016</u>	<u>2015</u>
BB&T – loan entered into September 7, 2014 fixed rate 4.15, 120 month (ten year) term loan for \$300,000 monthly payments are \$3,067. This loan contains other restricting covenants. Mortgage collateral, real estate.	\$255,707	\$281,141
City of Fort Lauderdale, entered in 1999 20 year loan – ten years no payment, zero interest, payments commenced November, 2011. Mortgage collateral, real estate. (See Note F)	120,724	139,297
BB&T Business loans– three loans for vehicle purchases entered into June 2014 – four year 4.15 percent with combined monthly payments of \$1,159.	38,123	50,152
Ford Motor Credit – truck purchase entered into March 2013 – four year 5.49 percent with monthly payments of 593.	<u>4,582</u>	<u>11,347</u>
Total debt	<u>\$419,136</u>	<u>\$481,937</u>

Aggregate principal maturities for the next five years for June 30, are as follows:

2017	\$	65,977
2018		62,965
2019		63,440
2020		52,262
2021		53,566
Thereafter		<u>120,926</u>
		<u>\$419,136</u>

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

**NOTE F – IMPUTED INTEREST/DEBT**

During 1999 the House of Hope, Inc., received \$222,933 from the City of Fort Lauderdale for rehabilitation of its facilities under a twenty year zero interest loan, deferred payments for ten years. Payments commenced November, 2011 with monthly payments of \$1,857.

Interest is being imputed on this loan at a rate of six percent. Contributions of interest imputed and interest expense are recorded in the statement of activities for \$7,337 and \$8,357 for the years ended June 30, 2016 and 2015.

**NOTE G – CONTINGENCIES/COMMITMENTS**

**Substantial Support**

For the year ending June 30, 2016 and 2015 the House of Hope, Inc. had substantial support from the State of Florida Department of Children and Family and the State of Florida Department of Corrections. A change in this support, if it were to occur, would significantly affect the operations of the House of Hope, Inc. as it currently exists.

Amounts received from grantor agencies are subject to additional audit and adjustment. As a result of such audits, the grantor may require that amounts be returned.

Funding agreements for services to be provided are entered into on an annual basis. The release of funds is subject to monies being made available by the government.

The Organization has entered into an operating lease for office equipment. Rent expense on this operating lease was \$6,013 and \$5,432 for 2016 and 2015 respectively. Future minimum rent payments under this lease are as follows as of June 30:

<b>2017</b>	<b>\$ 5,433</b>
<b>2018</b>	<b>5,433</b>
<b>2019</b>	<b><u>4,074</u></b>
	<b><u>\$14,940</u></b>

Financial instruments that potentially subject the Organization to concentrations of credit risk are cash. The Organization maintains cash with financial institutions that, from time to time, may include balances which exceed federally insured limits. These balances are maintained with high quality institutions, which management feels limits those risks. As of June 30, 2016, the balance exceeded the federally insured limits by approximately \$190,000.

The Organization entered into a revolving line of credit with a bank for a maximum borrowing of \$100,000 with interest only payable monthly at prime rate plus 1.75%. The line has not been accessed as of June 30, 2016 and remains approved and open until March 9, 2017.

**HOUSE OF HOPE, INC.  
NOTES TO FINANCIAL STATEMENTS AND  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE  
June 30, 2016 and 2015**

NOTE H – INSURANCE NOTE PAYABLE

The House of Hope, Inc., has financed the payments of its insurance policies. The agreement was entered into on June 2016, for a principal amount of \$45,469 at an annual rate of 6.87% with eleven monthly payments of \$4,134 payments commenced on July 2016.

NOTE I - RELATED PARTY TRANSACTIONS

The following are the related party transactions for the year ended June 30,

	<u>2016</u>	<u>2015</u>
<b>Printing purchased from a board members company</b>	\$ <u>      -</u>	\$ <u>1,843</u>

NOTE J – TEMPORARILY RESTRICTED NET ASSETS

Contributions, which are restricted by the donor, are reported as increases in unrestricted net assets if the restriction expires in the same year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Temporarily restricted net assets are as follows:

	<u>06/30/15</u>	<u>Contributions</u>	<u>Expenses</u>	<u>06/30/16</u>
<b>Capacity building</b>	\$ -	\$ 25,000	\$ 21,666	\$ 3,334
<b>GED</b>	-	7,500	5,953	1,547
<b>Job coach</b>	-	22,500	734	21,766
	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 28,353</u>	<u>\$ 26,647</u>

NOTE K – RECLASSIFICATIONS

Certain reclassifications have been made to the June 30, 2015 financial statements to conform to the June 30, 2016 presentation.

**HOUSE OF HOPE, INC.**  
**SCHEDULE OF EXPENDITURES OF**  
**STATE FINANCIAL ASSISTANCE**  
Year Ended June 30, 2016

<u>State Agency/ Pass</u> <u>through Entity/ Program Title</u>	<u>CSFA</u> <u>Number</u>	<u>Provider</u> <u>Contract/Grant</u> <u>Number</u>	<u>Expenditures</u>	<u>Transfer</u> <u>to</u> <u>Sub recipients</u>
<b>STATE FINANCIAL ASSISTANCE</b>				
State of Florida:				
Department of Children				
And Families:				
Mental Health Substance				
Abuse Facility	60.131	34358	1,059,620*	-
State of Florida:				
Department of Correction:				
Substance Abuse Services	70.016	C2414/C2653	<u>1,591,660*</u>	<u>-</u>
<b>Total Expenditure of State Financial Assistance</b>			<b><u>2,651,280</u></b>	<b><u>-</u></b>

\* Denotes major programs/projects

The matching requirements for the State of Florida Department of Children and Families contract were met for the year ending June 30, 2016.



CERTIFIED PUBLIC ACCOUNTANTS

3031 North East 22nd Street Fort Lauderdale, Florida 33305-1825

MEMBER AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

(954) 561-2826 Phone  
(954) 561-2881 Fax  
msfengler@aol.com

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To the Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of House of Hope, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered House of Hope, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of House of Hope, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, Florida

### **Compliance and other Matters**

As part of obtaining reasonable assurance about whether House of Hope, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Sullivan & Fengler*

Sullivan & Fengler  
Fort Lauderdale, Florida  
December 1, 2016



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3031 North East 22nd Street Fort Lauderdale, Florida 33305-1825

MEMBER AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

(954) 561-2826 Phone  
(954) 561-2881 Fax  
msfengler@aol.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650, RULES  
OF THE AUDITOR GENERAL**

To the Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, Florida

**Report on Compliance for Each Major State Project**

We have audited the House of Hope, Inc.'s compliance with the types of compliance requirements described in the *Department of Financial Services* State Projects Compliance Supplement that could have a direct and material effect on each of House of Hope, Inc.'s major State projects for the year ended June 30, 2016. House of Hope, Inc.'s major State Projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its and State Projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of House of Hope, Inc.'s major State Projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.650, Rules of the Auditor General. Those standards and Chapter 10.650, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a State Projects occurred. An audit includes examining, on a test basis, evidence about House of Hope, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major State Projects. However, our audit does not provide a legal determination of House of Hope, Inc.'s compliance.

**Opinion on Each Major State Project**

In our opinion, House of Hope, Inc.'s complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended June 30, 2016.



Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, Florida

## **Report on Internal Control over Compliance**

Management of House of Hope, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered House of Hope, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major State Project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the State Projects and to test and report on internal control over compliance in accordance with Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of House of Hope, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State Project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State Project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State Project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Sullivan & Fengler*

Sullivan & Fengler  
Fort Lauderdale, Florida  
December 1, 2016

**HOUSE OF HOPE, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2016**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_yes Xno

Significant deficiency (ies) identified? \_\_\_yes Xnone reported

Noncompliance material to the financial statements noted? \_\_\_yes Xno

State Projects

Type of auditor's report issued on compliance for major Projects: Unmodified

Internal control over major projects:

Material weakness(es) identified? \_\_\_yes Xno

Significant deficiencies identified? \_\_\_yes Xnone reported

Any audit finding disclosed that are required to be Reported in accordance with Chapter 10.650, *Rules Of the Auditor General of the State of Florida*? \_\_\_yes Xno

**Identification of Major State Financial Assistance Projects:**

Florida Department of Children and Families	
CSFA No. 60.131	\$1,059,620
Florida Department of Correction	
CSFA No. 70.016	\$1,591,660
 Dollar threshold used to distinguish between Type A and Type B programs:	 \$ 300,000

**HOUSE OF HOPE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS-Continued**  
**Year Ended June 30, 2016**

**Section II - Findings - Financial Statement Findings**

(A) Internal Control Findings  
No matters were reported.

(B) Compliance Findings  
No matters were reported.

**Section III – State Projects Findings and Questioned Costs**

No matters were reported.

**Section IV – Other Reporting**

(A) No Corrective Action Plan is presented because there were no findings required to be reported under the Florida Single Audit Act.

**HOUSE OF HOPE, INC.**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**Year Ended June 30, 2016**

Prior audit findings     None



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(954) 561-2881 Fax  
msfengler@aol.com

## **Management Letter**

To the Board of Trustees of the  
House of Hope, Inc.  
Fort Lauderdale, FL

### **Report on the Financial Statements**

We have audited the financial statements of the House of Hope, Inc., as of and for the fiscal year ended June 30, 2016 and have issued our report there on dated December 1, 2016.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Chapter 10.650, Rules of the Auditor General.

### **Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal control over Financial Reporting and Compliance and Other Matters Based on and Audit of the Financial Statements Performed in Accordance *Government Auditing Standards*, Independent Auditors Report on Compliance for Each Major State Project and report on Internal Control over Compliance in accordance with Chapter 10.650, Rules of the Florida Auditor General and Schedule of Finding and Questioned Costs. Disclosures in these reports and schedule, which are dated December 1, 2016, should be considered in conjunction with this management letter.

### **Other Matters**

Section 10.654 (1) (e), Rules of the Auditor General, require that we address noncompliance with the provisions of grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statement or State Project amount that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Prior Year Findings and Questioned Costs**

The Rules of the Auditor General also require that we address in the management letter, if not already addressed in the auditor's reports on compliance and internal controls, whether or not recommendations made in the preceding management letter have been followed or no longer apply. We refer you to the Schedule of Prior Audit Findings on pages 28.

### **Purpose of this Letter**

The purpose of this report is solely for the requirements of Chapter 10.650, Rules of the Auditor General, Grantors, Board of Trustees and management. Accordingly, this report is not suitable for any other purpose.

*Sullivan & Fengler*

Sullivan & Fengler  
Fort Lauderdale, Florida  
December 1, 2016