



**Harbor House of Central Florida, Inc.
Consolidated Financial Statements
June 30, 2025 and 2024
With Independent Auditor's Report**

Harbor House of Central Florida, Inc.
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June 30, 2025 and 2024

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Independent Auditor's Report

To the Board of Directors of
Harbor House of Central Florida, Inc.:

Opinion

We have audited the consolidated financial statements of Harbor House of Central Florida, Inc. (the "Organization") (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2025 and 2024, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2025 on our consideration of the Organization'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 the effectiveness of 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 the Organization's internal control over financial reporting and compliance.



December 16, 2025

Harbor House of Central Florida, Inc.
Consolidated Statements of Financial Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 1,409,138	\$ 1,370,011
Grants and contributions receivable	839,285	601,190
Prepaid expenses and other assets	42,042	67,685
Total current assets	<u>2,290,465</u>	<u>2,038,886</u>
Right-of-use assets, operating - real estate	102,929	154,450
Property and equipment, net	7,669,496	7,965,662
Beneficial interest in assets held by Central Florida Foundation, Inc.	26,574	24,104
Total assets	<u>\$ 10,089,464</u>	<u>\$ 10,183,102</u>
Liabilities and Net Assets		
Liabilities		
Current liabilities		
Accounts payable and accrued expenses	\$ 423,474	\$ 306,744
Refundable advance	20,000	6,078
Current maturities of notes payable	92,116	88,327
Current maturities of operating lease liabilities	52,198	50,174
Current maturities of finance lease liabilities	15,308	14,490
Total current liabilities	<u>603,096</u>	<u>465,813</u>
Notes payable, net of current maturities	239,112	331,263
Operating lease liabilities, net of current maturities	50,731	104,276
Finance lease liabilities, net of current maturities	50,004	66,355
Total liabilities	<u>942,943</u>	<u>967,707</u>
Net assets		
Without donor restrictions		
Designated by the Board of Directors	1,496,624	1,195,787
Undesignated, available for general activities	6,935,607	7,471,596
Total net assets without donor restrictions	<u>8,432,231</u>	<u>8,667,383</u>
With donor restrictions	714,290	548,012
Total net assets	<u>9,146,521</u>	<u>9,215,395</u>
Total liabilities and net assets	<u>\$ 10,089,464</u>	<u>\$ 10,183,102</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

**Harbor House of Central Florida, Inc.
Consolidated Statements of Activities
Years Ended June 30, 2025 and 2024**

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and other support						
Federal grants	\$ 3,626,247	\$ -	\$ 3,626,247	\$ 3,257,027	\$ -	\$ 3,257,027
Other government grants	1,713,371	-	1,713,371	1,596,883	-	1,596,883
Contributions	815,557	355,000	1,170,557	921,767	454,000	1,375,767
In-kind-contributions	168,685	-	168,685	164,146	-	164,146
Special events, net of expenses of \$70,641 and \$89,843, respectively	188,432	-	188,432	143,423	-	143,423
Investment income	34,942	-	34,942	21,842	-	21,842
Other revenue	2,731	-	2,731	35,145	-	35,145
Net assets released from restrictions						
Satisfaction of purpose restrictions	188,722	(188,722)	-	988	(988)	-
Total revenue and other support	6,738,687	166,278	6,904,965	6,141,221	453,012	6,594,233
Expenses						
Program services						
Emergency services facilities and kennel	2,589,577	-	2,589,577	2,309,666	-	2,309,666
Prevention services and community outreach	292,353	-	292,353	298,993	-	298,993
Outreach and social services	1,552,508	-	1,552,508	1,055,197	-	1,055,197
Court services	1,084,163	-	1,084,163	920,683	-	920,683
Children's services	467,895	-	467,895	558,312	-	558,312
Total program services	5,986,496	-	5,986,496	5,142,851	-	5,142,851

The Notes to Consolidated Financial Statements are an integral part of these statements.

**Harbor House of Central Florida, Inc.
Consolidated Statements of Activities
Years Ended June 30, 2025 and 2024**

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Supporting services						
General and administrative	723,974	-	723,974	722,132	-	722,132
Fundraising	263,369	-	263,369	272,313	-	272,313
Total supporting services	987,343	-	987,343	994,445	-	994,445
Total expenses	6,973,839	-	6,973,839	6,137,296	-	6,137,296
Changes in net assets	(235,152)	166,278	(68,874)	3,925	453,012	456,937
Net assets						
Beginning of year	8,667,383	548,012	9,215,395	8,663,458	95,000	8,758,458
End of year	<u>\$ 8,432,231</u>	<u>\$ 714,290</u>	<u>\$ 9,146,521</u>	<u>\$ 8,667,383</u>	<u>\$ 548,012</u>	<u>\$ 9,215,395</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

Harbor House of Central Florida, Inc.
Consolidated Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services						Supporting Services				Total
	Emergency Services Facilities and Kennel	Prevention Services and Community Outreach	Outreach and Social Services	Court Services	Children's Services	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Salaries and related expenses											
Salaries	\$ 1,139,143	\$ 166,729	\$ 658,089	\$ 773,363	\$ 252,654	\$ 2,989,978	\$ 299,249	\$ 101,743	\$ 400,992	\$ 3,390,970	
Payroll taxes	93,154	12,808	53,147	64,587	22,116	245,812	24,315	9,731	34,046	279,858	
Fringe benefits	109,608	17,809	83,168	72,051	36,942	319,578	24,399	20,373	44,772	364,350	
Total salaries and related expenses	1,341,905	197,346	794,404	910,001	311,712	3,555,368	347,963	131,847	479,810	4,035,178	
Functional expenses											
Advertising	-	-	24,594	-	-	24,594	3,663	864	4,527	29,121	
Client needs	379,156	1,044	537,383	95,556	12,385	1,025,524	3,486	-	3,486	1,029,010	
Communications	27,201	105	5,938	2,627	1,574	37,445	3,128	2,400	5,528	42,973	
Dues and licenses	11,317	-	27,458	895	60	39,730	7,381	1,776	9,157	48,887	
Insurance	70,508	16,520	371	5,441	-	92,840	43,227	3,659	46,886	139,726	
Office	35,552	238	20,225	9,794	1,715	67,524	48,729	16,300	65,029	132,553	
Postage	-	10	11	73	-	94	727	7,428	8,155	8,249	
Printing	174	40	139	105	-	458	175	18,781	18,956	19,414	
Professional fees	30,837	19,426	73,467	4,267	1,491	129,488	175,591	59,633	235,224	364,712	
Rent	13,396	-	36,740	33,488	-	83,624	-	9,185	9,185	92,809	
Repairs and maintenance	187,344	-	3,589	-	12,819	203,752	55,881	-	55,881	259,633	
Security	18,408	-	-	-	-	18,408	-	-	-	18,408	
Special events	-	-	-	-	-	-	-	70,641	70,641	70,641	
Supplies	4,008	45,996	710	-	14,891	65,605	-	-	-	65,605	
Training	793	4,217	15,930	724	80	21,744	5,229	2,545	7,774	29,518	
Transportation	58,152	3,642	4,011	13,654	-	79,459	3,718	1,413	5,131	84,590	
Utilities	149,894	-	-	-	13,170	163,064	14,483	-	14,483	177,547	
Total functional expenses before interest and depreciation	2,328,645	288,584	1,544,970	1,076,625	369,897	5,608,721	713,381	326,472	1,039,853	6,648,574	
Interest	15,935	-	-	-	-	15,935	3,055	-	3,055	18,990	
Depreciation	244,997	3,769	7,538	7,538	97,998	361,840	7,538	7,538	15,076	376,916	
Less: Special events	-	-	-	-	-	-	-	(70,641)	(70,641)	(70,641)	
Total expenses	\$ 2,589,577	\$ 292,353	\$ 1,552,508	\$ 1,084,163	\$ 467,895	\$ 5,986,496	\$ 723,974	\$ 263,369	\$ 987,343	\$ 6,973,839	

The Notes to Consolidated Financial Statements are an integral part of this statement.

Harbor House of Central Florida, Inc.
Consolidated Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services						Supporting Services				Total
	Emergency Services Facilities and Kennel	Prevention Services and Community Outreach	Outreach and Social Services	Court Services	Children's Services	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Salaries and related expenses											
Salaries	\$ 1,069,956	\$ 160,243	\$ 546,986	\$ 705,255	\$ 315,313	\$ 2,797,753	\$ 326,679	\$ 111,405	\$ 438,084	\$ 3,235,837	
Payroll taxes	89,917	13,920	47,537	61,308	32,096	244,778	28,137	8,867	37,004	281,782	
Fringe benefits	81,922	19,866	96,428	78,632	39,454	316,302	33,368	22,024	55,392	371,694	
Total salaries and related expenses	1,241,795	194,029	690,951	845,195	386,863	3,358,833	388,184	142,296	530,480	3,889,313	
Functional expenses											
Advertising	-	-	-	-	-	-	3,661	3,611	7,272	7,272	
Client needs	309,957	860	224,138	1,458	14,125	550,538	2,965	1,828	4,793	555,331	
Communications	25,541	-	8,054	2,891	1,853	38,339	2,525	1,462	3,987	42,326	
Dues and licenses	7,998	-	165	1,325	90	9,578	6,299	9,443	15,742	25,320	
Insurance	66,474	-	349	5,187	15,565	87,575	40,728	3,448	44,176	131,751	
Office	24,639	1,536	12,236	12,647	708	51,766	64,782	11,389	76,171	127,937	
Postage	-	-	-	-	14	14	774	7,857	8,631	8,645	
Printing	1,071	180	50	53	-	1,354	2,182	19,067	21,249	22,603	
Professional fees	32,194	26,056	35,435	3,900	1,849	99,434	159,614	48,555	208,169	307,603	
Rent	13,708	-	58,808	30,116	-	102,632	-	9,383	9,383	112,015	
Repairs and maintenance	161,709	-	4,539	-	26,155	192,403	5,523	844	6,367	198,770	
Special events	-	-	-	-	-	-	-	89,843	89,843	89,843	
Supplies	10,473	65,147	4,176	-	1,278	81,074	2,042	440	2,482	83,556	
Training	-	2,641	2,576	598	1,185	7,000	8,705	984	9,689	16,689	
Transportation	28,973	4,917	4,632	10,059	421	49,002	3,205	4,452	7,657	56,659	
Utilities	138,013	-	1,834	-	13,907	153,754	13,261	-	13,261	167,015	
Total functional expenses before interest and depreciation	2,062,545	295,366	1,047,943	913,429	464,013	4,783,296	704,450	354,902	1,059,352	5,842,648	
Interest	11,374	-	-	-	-	11,374	10,428	-	10,428	21,802	
Depreciation	235,747	3,627	7,254	7,254	94,299	348,181	7,254	7,254	14,508	362,689	
Less: Special events	-	-	-	-	-	-	-	(89,843)	(89,843)	(89,843)	
Total expenses	\$ 2,309,666	\$ 298,993	\$ 1,055,197	\$ 920,683	\$ 558,312	\$ 5,142,851	\$ 722,132	\$ 272,313	\$ 994,445	\$ 6,137,296	

The Notes to Consolidated Financial Statements are an integral part of this statement.

Harbor House of Central Florida, Inc.
Consolidated Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating activities		
Changes in net assets	\$ (68,874)	\$ 456,937
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation and amortization	376,916	362,689
Amortization of right-of-use assets, operating - real estate	51,521	66,047
Beneficial interest in assets held by Central Florida Foundation, Inc.	(2,470)	(2,151)
Changes in operating assets and liabilities		
Grants and contributions receivable	(238,095)	317,389
Prepaid expenses and other assets	25,643	(20,094)
Accounts payable and accrued expenses	116,730	(25,418)
Refundable advance	13,922	(52,322)
Operating lease liabilities	(51,521)	(66,903)
Net cash provided by operating activities	<u>223,772</u>	<u>1,036,174</u>
Investing activities		
Acquisition of property and equipment	(80,750)	(318,105)
Net cash used in investing activities	<u>(80,750)</u>	<u>(318,105)</u>
Financing activities		
Repayments of finance lease liabilities	(15,533)	(30,100)
Repayments of note payable	(88,362)	(84,667)
Net cash used in financing activities	<u>(103,895)</u>	<u>(114,767)</u>
Net change in cash and cash equivalents	39,127	603,302
Cash and cash equivalents		
Beginning of year	1,370,011	766,709
End of year	<u>\$ 1,409,138</u>	<u>\$ 1,370,011</u>
Supplemental cash flow information		
Cash paid for interest	<u>\$ 18,990</u>	<u>\$ 21,802</u>
Supplemental disclosure of noncash investing and financing activities		
Right-of-use assets acquired in exchange for new operating lease liabilities	<u>\$ -</u>	<u>\$ 158,678</u>
Right-of-use assets acquired in exchange for new finance lease liabilities	<u>\$ -</u>	<u>\$ 87,145</u>

The Notes to Consolidated Financial Statements are an integral part of these statements.

Harbor House of Central Florida, Inc.

Notes to Consolidated Financial Statements

June 30, 2025 and 2024

1. Organization and Purpose

Nature of Organization

Since 1976, Harbor House of Central Florida, Inc.'s ("Harbor House") mission has been to end domestic abuse in Central Florida by providing safety, shelter, empowerment, education and justice. This is accomplished through several key initiatives that create a spectrum approach to ending family violence and creating a safer community. OSO Properties, Inc. was formed by Harbor House (collectively, the "Organization") in order to hold certain assets of the Organization. OSO Properties, Inc. is controlled by Harbor House through a common board.

Spectrum Approach - Homicide Prevention

The most critical end of the spectrum is homicide prevention. This component involves crisis intervention services that protect victims at that most dangerous time when they make the courageous decision to leave their abuser. These programs include a 24-hour emergency hotline, Early Victim Engagement ("EVE") partnership with law enforcement and the Department of Children and Families, injunctions for protection, and the emergency shelter.

The major programs that accomplish this are:

- *Early Victim Engagement (EVE)* - This innovative program brings together advocates, law enforcement, and child protective services to prevent homicides and serious injury for hundreds of survivors in highly dangerous situations each year. As a supplement to traditional services, EVE partners identify high lethality cases and refer them to the Organization for emergency intervention.
- *Legal Advocacy* - Providing assistance and support to survivors with injunctions for protection attorneys, translation services, court accompaniment, and crisis intervention.
- *Crisis Hotline* - Operated 24 hours per day, advocates respond to a call on average every 15 minutes, 365 days a year. Providing crisis counseling, referrals, after-hours injunctions, and support, this lifeline is a critical component to crisis intervention.
- *Emergency Shelter* - With 120 beds and its 24-hour hotline, the program employs state certified staff and offers onsite counseling, case management, and crisis intervention.
- *Child Care* - The Organization offers licensed childcare five days a week at no cost to survivors residing in the shelter. With a capacity of serving 60 children, plus afterschool programming, this state of the art, trauma-informed program helps children recover and gives parents the time they need to find housing, employment, and tend to legal matters, all of which enable them to become economically independent and thereby freeing them from dependency on the abuser.
- *Kennel* - In Central Florida, not only is domestic abuse the leading cause of child abuse, but it is also a leading cause of animal cruelty. Those living with violent abusers know too well what can happen to an unprotected pet and will not leave their pet to an uncertain fate. The Paws for Peace Kennel, Central Florida's only safe haven for pets of domestic abuse survivors, is located on the Organization's five-acre campus, where survivors can conveniently spend time with their pets and participate in human-animal interaction that will support trauma therapy for both. The kennel's mission is to support survivors fleeing abuse so that they can bring their pets to safety as well, keeping the entire family together.
- *In-Kind Donation Center* - The In-Kind Donation Center is a multi-functional, innovative facility for a domestic abuse shelter that was designed to improve the Organization's capacity in both the immediate and long-term future. The Organization is able to house all of its valuable in-kind donations - from cleaning and maintenance items to food and baby supplies. The Organization is better positioned, both financially and through improved service delivery, to meet the needs of domestic abuse survivors and position them for future success, safety, and prosperity.

Spectrum Approach - Intervention Services

The next component of the Organization's approach is intervention. These include programs such as outreach services, counseling, and support groups.

The major program that accomplishes this is the Community Services Outreach program. This program serves over 4,000 survivors annually at scattered locations throughout the community. Working with survivors who are not in need of or have left emergency shelter, Community Services advocates provide crisis counseling, safety planning, relocation assistance, and support groups.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

Spectrum Approach - Prevention

The final component is the prevention of domestic abuse. Prevention programs teach youth about healthy relationships, bullying, how to be safe, and active bystanders, thereby preventing the next generation from being abused or becoming an abuser.

Evidence based work that is replicable is the basis for the Organization's prevention efforts. This comprehensive approach allows the Organization to successfully address the epidemic of domestic abuse and make significant progress towards the mission of ending the cycle of abuse.

2. Summary of Significant Accounting Policies

a. Consolidation

In conformity with accounting principles generally accepted in the United States of America, Harbor House's financial statements are consolidated with OSO Properties, Inc., a Florida corporation, incorporated for the exclusive benefit of Harbor House. As noted above, OSO Properties, Inc. is controlled by Harbor House. All intercompany transactions and balances have been eliminated.

b. Basis of Presentation

The Organization prepares its consolidated financial statements under the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Not-for-Profit Entities*. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions, and net assets without donor restrictions.

c. Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. 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 Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed stipulations. These assets may, however, be subject to Board of Directors ("Board") designation and unavailable for use at management's discretion.

Net assets with donor restrictions: Net assets that are subject to donor-imposed stipulations. These stipulations either require the Organization to maintain the net asset permanently, generally permitting all or part of the income earned on related assets be used for general or specific purposes or be met either by the completion of a stipulated action and/or the passage of time. As of June 30, 2025 and 2024, the Organization does not have any assets that are required to be maintained permanently.

d. Government Grants and Grants Receivable

Revenue from government and private grant and contract agreements, which are generally considered conditional contributions, is recognized when qualifying expenditures are incurred and conditions under the agreements are met. Grant funds received in advance of the expenditures incurred are recorded as refundable advances. Grant funds expended in advance of reimbursement from the funding source are classified as government grants receivable in the consolidated statements of financial position. All amounts are expected to be collected within one year.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

e. Contributions

Contributions, including unconditional promises to give, are recorded in the period received. All contributions are reported as an increase in net assets without donor restriction unless specifically restricted by the donor. When a restriction is satisfied or expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due within one year are recorded at their net realizable value. Unconditional promises to give due after one year are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received. No allowance for credit losses was recorded at June 30, 2025 and 2024.

f. In-Kind Contributions

In-kind contributions of assets, materials and supplies, and facilities are recorded at their estimated fair value at the date received as determined by current market prices, and as an expense when utilized. Such values are recorded as an asset or expense and in-kind contribution revenue in the accompanying consolidated financial statements. In addition, the Organization receives contributed time related to various program services and construction projects. These contributed services are recorded in the accompanying consolidated financial statements as an asset or expense and in-kind contribution revenue at their estimated fair value at the date of services if they meet the following criteria: (a) the service enhances or creates a nonfinancial asset or (b) the service would have otherwise been purchased by the Organization and required a specialized skill. In-kind contributions consisted of the following and are included in contributions on the consolidated statements of activities for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Materials and supplies	\$ 99,342	\$ 143,265
Donated services	45,040	-
Use of facilities - rent	24,303	20,881
	<u>\$ 168,685</u>	<u>\$ 164,146</u>

For the years ended June 30, 2025 and 2024, materials and supplies were used in the following programs and supporting services:

	<u>2025</u>	<u>2024</u>
Emergency Services Facilities and Kennel	\$ 90,319	\$ 130,252
Prevention Services and Community Outreach	596	860
Outreach and Social Services	5,495	7,925
Court Services	140	202
Children's Services	739	1,066
Administration	2,053	2,960
	<u>\$ 99,342</u>	<u>\$ 143,265</u>

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

For the years ended June 30, 2025 and 2024, donated services were used in the following programs and supporting services:

	<u>2025</u>	<u>2024</u>
Emergency Services Facilities and Kennel	\$ 26,440	\$ -
Prevention Services and Community Outreach	18,600	-
	<u>\$ 45,040</u>	<u>\$ -</u>

For the years ended June 30, 2025 and 2024, all of the in-kind use of facilities were used in the court services program service. There were no donor-imposed restrictions on any of the in-kind contributions for the years ended June 30, 2025 and 2024.

g. Special Events

Special event revenue typically comprises an exchange element, based on the benefits received, and a contribution element for the difference and is treated as revenue without donor restrictions. The Organization does not have any significant financing components as payment is received at or shortly after the point of sale. The contribution portion is recognized as revenue when received. For the exchange portion, funds received in advance of the event date are recorded as deferred revenue in the consolidated statements of financial position. Revenue from the exchange portion is recognized at a point in time, at the date the event is held.

h. Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

i. Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Donated property and equipment are valued at fair value at the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, which range from 5 to 40 years. Expenditures for maintenance and repairs are charged to income as incurred; replacements and betterments that extend the useful lives are capitalized.

j. Functional Allocation of Expenses

The consolidated statements of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. A portion of general and administrative costs that benefit multiple functional areas (indirect costs) have been allocated across program and supporting services based on estimated time spent by employees involved with those areas. Other general and administrative expenses, including depreciation and rent, are allocated based on the amount of estimated time the Organization spends utilizing owned and leased property for each program and supporting service.

k. Leases

The Organization categorizes leases with contractual terms longer than twelve months as either operating or finance. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset over its estimated life. All other leases are categorized as operating leases. Leases with contractual terms of 12 months or less are not recorded on the consolidated statements of financial position.

Certain lease contracts include obligations to pay for other services, such as operations, property taxes, and maintenance. For leases of property, the Organization accounts for these other services as a component of the lease. For all other leases, the services are accounted for separately and the Organization allocates payments to the lease and other services components based on estimated stand-alone prices.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

Lease liabilities are recognized at the present value of the fixed lease payments, reduced by any incentives using a discount rate based on the risk-free rate at time of lease execution or adoption. Right-of-use assets are recognized based on the initial present value of the fixed lease payments, reduced by any incentives and any direct costs from executing the leases. Lease assets are tested for impairment in the same manner as long-lived assets used in operations.

l. Advertising

Advertising costs are expensed as incurred.

m. Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

n. Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Consequently, no provision for income taxes has been included in the accompanying consolidated financial statements.

In accordance with FASB ASC Topic 740, Income Taxes ("Topic 740"), all entities are required to evaluate and disclose income tax risks. Topic 740 clarifies the accounting for uncertainty in tax positions and prescribes guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in the consolidated statements of financial position if the tax position is more likely than not to be sustained upon an examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the statements of activities. As of June 30, 2025 and 2024, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the consolidated financial statements.

The Organization's income tax returns are subject to review and examination by federal authorities. The Organization is not aware of any activities that would jeopardize its tax-exempt status. The Organization is not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes. Further, there are no income tax related penalties included in these consolidated financial statements.

o. Long-Lived Assets

The Organization follows the policy of lifting restrictions on contributions of cash and other assets received for the acquisition of long-lived assets when the long-lived assets are acquired.

In accordance with accounting principles generally accepted in the United States of America, long-lived assets, such as property and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances require a long-lived asset be tested for possible impairment, the Organization first compares undiscounted cash flows expected to be generated by an asset to the carrying value of the asset. If the carrying value of the long-lived asset is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market value, and third-party independent appraisals, as considered necessary. No impairment charges have been recorded in the accompanying consolidated financial statements related to long-lived assets.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

p. Subsequent Events

The Organization has evaluated subsequent events through December 16, 2025 the date which the consolidated financial statements were available to be issued. Based upon this evaluation, the Organization has determined that no subsequent events have occurred which require adjustment to or disclosure in the consolidated financial statements.

3. Grants and Contributions Receivable

Grants and contributions receivable consist of the following as of June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Florida Department of Children and Families	\$ 204,211	\$ 127,049
State of Florida - Office of the Attorney General	279,040	369,761
Office on Violence Against Women	6,369	18,960
City of Orlando, Florida	86,157	5,676
Orange County, Florida	98,222	40,059
Other	165,286	39,685
	<u>\$ 839,285</u>	<u>\$ 601,190</u>

4. Property and Equipment, Net

Property and equipment, net consists of the following at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Land	\$ 170,337	\$ 170,337
Land improvements	619,195	619,195
Buildings and building improvements	9,964,567	9,964,567
Furniture and equipment	625,403	625,403
Vehicles	142,385	142,385
Construction in progress	80,750	-
	<u>11,602,637</u>	<u>11,521,887</u>
Less: Accumulated depreciation and amortization	<u>(3,933,141)</u>	<u>(3,556,225)</u>
Property and equipment, net	<u>\$ 7,669,496</u>	<u>\$ 7,965,662</u>

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

5. Beneficial Interest in Assets Held by Central Florida Foundation, Inc.

The Organization established an endowment with Central Florida Foundation, Inc. ("CFF") in the amount of \$10,000. This endowment will provide a permanent source of income for the Organization. Future income may be withdrawn or added to the principal balance of the endowment at CFF's discretion. In accordance with accounting standards on the reporting of endowment funds, those funds are classified as without donor restrictions and are carried as assets in the accompanying consolidated statements of financial position.

The terms of the fund agreement with CFF provide, among other things, that distributions are subject to CFF's policies. The Organization may recommend distribution from certain funds at any time; however, all recommendations are solely advisory and may be accepted or rejected by CFF. At the time of the transfers, the Organization granted variance power to CFF. That power gives the Board of Directors of CFF the power to modify or eliminate any restriction, limitation, or condition on the distribution of funds, including their use for any specified purposes or their distribution to specific organizations, including their use for any specified purposes or their distribution to specific organizations, if the Board of Directors determines that such restriction, limitation, or condition becomes by material and significant change of circumstances in effect unnecessary, incapable of fulfillment, or inconsistent with the proper charitable, religious scientific, literary, cultural or educational uses and purposes of the Central Florida area.

6. Line of Credit

At June 30, 2025 and 2024, the Organization had available \$500,000 on an unused line of credit with a bank to be drawn upon as needed. Interest is charged at the prime rate, with a floor of 5.00% (7.50% and 8.00% at June 30, 2025 and 2024, respectively). The line of credit is collateralized by all the Organization's assets and is due on demand.

7. Notes Payable

The Organization has a note payable with a fixed rate of 4.15% and monthly principal and interest payments of \$8,691, commencing on September 28, 2018. In May 2020, the note was amended to defer the July, August, and September 2020 principal payments, with payments resuming in October 2020. The note matures on August, 28, 2028, and is collateralized by substantially all business assets of the Organization. The note has an outstanding balance of \$331,228 and \$419,590 at June 30, 2025 and 2024, respectively.

Future maturities under the notes payable are as follows at June 30, 2025:

2026	\$	92,116
2027		96,068
2028		100,180
2029		42,864
	\$	<u>331,228</u>

8. Net Assets Without Donor Restrictions

The Organization's net assets without donor restrictions are comprised of undesignated and Board designated amounts. At June 30, 2025 and 2024, the Board of Directors designated funds for program services, which can be used by the Board of Directors by virtue of a Board vote. The amount of these reserves was determined based on management's and the Board of Directors' efforts to achieve reserves equal to three months of operations available for program services.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

9. Net Assets With Donor Restrictions

Net assets with donor restrictions consist of the following at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Cash held until purpose restrictions are satisfied	\$ 714,290	\$ 548,012

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the years ended June 30, 2025 and 2024 as follows:

	<u>2025</u>	<u>2024</u>
Cash held until purpose restrictions are satisfied	\$ 188,722	\$ 988

10. Leasing Activities

Operating Leases

As of June 30, 2025 and June 30, 2024, the Organization has a non-cancellable operating lease for office space, with monthly rent payments of \$4,593, expiring in May 2027. The Organization also has certain storage and equipment leases under month-to-month arrangements.

As of June 30, 2025 and 2024, the weighted average discount rate related to operating leases was 3.96%. As of June 30, 2025 and 2024, the weighted average remaining life of the Organization's office space leases was 1.92 years and 2.92 years, respectively.

Lease expense is recorded straight-line over the life of the lease term. Disaggregated lease expense under ASC 842 for the years ended June 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>
Operating leases	\$ 61,259	\$ 77,426
Short-term leases	7,247	13,708
	<u>\$ 68,506</u>	<u>\$ 91,134</u>

Finance Leases

As of June 30, 2025 and 2024, the Organization leases copiers under a finance lease obligation which expire in April 2029. The lease requires a payment of \$1,528 per month.

At June 30, 2025 and 2024, the copiers under finance leases included in property and equipment, net, in the consolidated statements of financial position consisted of the following:

	<u>2025</u>	<u>2024</u>
Copiers under finance lease	\$ 87,145	\$ 87,145
Less: Accumulated amortization	(22,621)	(6,653)
	<u>\$ 64,524</u>	<u>\$ 80,492</u>

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

Total amortization expense of office equipment under finance leases for the years ended June 30, 2025 and 2024 was \$15,968 and \$6,653, respectively. Total interest expense related finance lease liabilities for the years ended June 30, 2025 and 2024 was \$3,846 and \$1,833, respectively.

As of June 30, 2025 and 2024, the weighted average discount rate related to finance leases was 5.50%. As of June 30, 2025 and 2024, the weighted average remaining life of the Organization's copier leases was 3.8 years and 4.8 years, respectively.

The following represents the future lease payments due under the Organization's finance and operating leases as of June 30, 2025:

	<u>Finance Leases</u>	<u>Operating Leases</u>
2026	\$ 18,336	\$ 55,110
2027	18,336	50,518
2028	18,336	-
2029	15,280	-
Total lease payments	<u>70,288</u>	<u>105,628</u>
Less: Amount representing interest	(4,976)	(2,699)
Present value of finance lease payments	<u>65,312</u>	<u>102,929</u>
Less: Current installments under lease obligations	(15,308)	(52,198)
Obligations under leases excluding current installments	<u>\$ 50,004</u>	<u>\$ 50,731</u>

For the years ended June 30, 2025 and 2024, cash paid for operating leases totaled \$55,110 and \$67,936, respectively, of which \$4,936 and \$1,033, respectively, represented interest. For the years ended June 30, 2025 and 2024, cash paid for finance leases totaled \$18,336 and \$32,158, respectively, of which \$3,846 and \$1,833, respectively, represented interest.

11. Retirement Plan

The Organization has adopted a 403(b) retirement plan (the "Plan") covering all full-time employees who have completed one year of service. Contributions to the Plan are discretionary and are limited to 2% of eligible salaries. For the years ended June 30, 2025 and 2024, the Organization contributed approximately \$21,000 and \$20,000 to the Plan, respectively.

12. Commitments and Contingencies

Concentrations of Business and Credit Risks

The Organization has significant cash balances at financial institutions which throughout the year regularly exceed the federally insured limit of \$250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Organization's financial condition, results of operations, and cash flows. The Organization's grants receivable arise as a result of agreements with third parties to provide specified services. The grants are monitored on a monthly basis are not collateralized.

Economic Dependency

The Organization derives a majority of its revenue through grants from government agencies. If either a significant reduction in the level of this support or a change in the method of administration of domestic violence treatment were to occur, it would have an effect on the Organization's programs and services and could prevent the Organization from continuing existence in its present form.

Grants require the fulfillment of certain conditions set forth in the grant agreement. Failure to fulfill or comply with the conditions could result in the return of funds to the grantor. Although this is a possibility, the Board of Directors considers the contingency remote, since by accepting the grants, it has accommodated the objectives of the Organization to the provisions of the grants.

Harbor House of Central Florida, Inc.
Notes to Consolidated Financial Statements
June 30, 2025 and 2024

Litigation

During the course of its operations, the Organization is subject to various claims, torts, and actions. Management reviews the validity of such actions and acts accordingly. Management does not believe the outcome of any current actions will result in a material loss to the Organization.

Construction Project

On March 24, 2025, the Organization entered into an agreement with a contractor to construct a building with a total estimated cost of approximately \$4,000,000. The project is expected to be completed by November 30, 2027. Additionally, on March 24, 2025, the Organization entered into a \$4,000,000 grant agreement with the City of Orlando for the purpose of funding the construction project. As of June 30, 2025, total costs incurred for the project totaled \$80,750.

13. Financial Assets and Liquidity Resources

The Organization's financial assets available within one year of June 30, 2025 and 2024 for general expenditures are as follows:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 1,409,138	\$ 1,370,011
Grants and contributions receivable	839,285	601,190
Total financial assets available within one year	<u>2,248,423</u>	<u>1,971,201</u>
Less: Amounts unavailable for general expenditures within one year, due to		
Donor restricted net assets	(714,290)	(548,012)
Board designated for operating reserves (see Note 8)	<u>(1,496,624)</u>	<u>(1,195,787)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 37,509</u>	<u>\$ 227,402</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Consolidated Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

To the Board of Directors of
Harbor House of Central Florida, Inc.:

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 ("*Government Auditing Standards*"), the consolidated financial statements of Harbor House of Central Florida, Inc. (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 16, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's consolidated 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated financial statements. 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 result 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.

A handwritten signature in blue ink that reads "Withum Smith & Brown, PC".

December 16, 2025



**Harbor House of Central Florida, Inc.
Single Audit Reports
Consolidated Financial Statements
June 30, 2025
With Independent Auditor's Report**

Harbor House of Central Florida, Inc.
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Year Ended June 30, 2025

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Independent Auditor's Report

To the Board of Directors of
Harbor House of Central Florida, Inc.:

Report on Compliance for the Major Federal Program and State Project

Opinion on the Major Federal Program and State Project

We have audited Harbor House of Central Florida, Inc.'s (the Organization's) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on the Organization's major federal program and state project for the year ended June 30, 2025. The Organization's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program and state project for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program and state projects. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs and state projects.

Auditor's Responsibilities for the Audit of the Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 federal program 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 federal program 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*

We have audited the consolidated financial statements of the Organization as of and for the years ended June 30, 2025 and 2024, and have issued our report thereon dated December 16, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audits were performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance for the year ended June 30, 2025 are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, and are not a required part of the 2025 consolidated 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 2025 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2025 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 consolidated financial statements or to the 2025 consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the 2025 consolidated financial statements as a whole.



December 16, 2025

**Harbor House of Central Florida, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
Federal Awards				
<u>U.S. Department of Health & Human Services</u>				
Passed through from the State of Florida Department of Children and Families Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	LN314	\$ -	\$ 741,014
Passed through from the State of Florida Department of Children and Families Temporary Assistance for Needy Families (TANF)	93.558	LN314	-	<u>341,938</u>
Subtotal – U.S. Department of Health & Human Services			-	<u>1,082,952</u>
<u>U.S. Department of Justice</u>				
Passed through from the State of Florida, Office of Attorney General Crime Victim Assistance – Victims of Crime Act (VOCA)	16.575	Central Florida -00093, VOCA-2023-064	-	<u>1,397,346</u>
			-	<u>1,397,346</u>
Passed through from the United States Department of Justice Office on Violence Against Women Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence Stalking, or Sexual Assault	16.736	15JOVW-22-GG-03196-TRAN	-	<u>210,925</u>
Subtotal – U.S. Department of Justice			-	<u>1,608,271</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through from Orange County, Florida Community Development Block Grants/Entitlement Grants	14.218	B-23-UC-12-0003, B-24-UC-12-0003	-	40,335
Passed through from City of Orlando, Florida Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-12-0015, B-24-MC-12-0015	-	<u>43,556</u>
			-	<u>83,891</u>

See Independent Auditor's Report
The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

**Harbor House of Central Florida, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Total Federal Expenditures</u>
Federal Awards – Continued				
Passed through from Orange County, Florida Home Investment Partnerships Program	14.239	HOME ARP-SS-0002	\$ -	\$ 17,110
Passed through from City of Orlando, Florida Home Investment Partnerships Program	14.239	N/A	-	80,750
			-	<u>97,860</u>
Passed through from Homeless Services Network of Central Florida, Inc. Continuum of Care Program	14.267	FL0891D4H072201, FL0891D4H072302	-	53,819
Passed through from City of Orlando, Florida Emergency Solutions Grant Program	14.231	E-23-MC-12-0015, E-24-MC-12-0015	-	31,520
Passed through from Orange County, Florida Emergency Solutions Grant Program	14.231	E-23-UC-12-0003, E-24-UC-12-0003	-	90,540
			-	<u>122,060</u>
Subtotal – U.S. Department of Housing and Urban Development			-	<u>357,630</u>
<u>U.S. Department of Agriculture</u>				
Passed through from the Florida Department of Health Child and Adult Care Food Program	10.558	N/A	-	10,493
Subtotal – U.S. Department of Agriculture			-	<u>10,493</u>
<u>U.S. Department of Homeland Security</u>				
Passed through from Orange County, Florida Emergency Food and Shelter National Board Program	97.024	EFSP Phase ARPA-R, EFSP Phase 41	-	121,000
Subtotal – U.S. Department of Homeland Security			-	<u>121,000</u>
Total expenditures of Federal awards			<u>\$ -</u>	<u>\$ 3,180,346</u>

See Independent Auditor's Report
The Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

Harbor House of Central Florida, Inc.
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Harbor House of Central Florida, Inc. (the "Organization") under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Harbor House of Central Florida, Inc., it is not intended to and does not present the financial position, changes in net position, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The amounts reported in the Schedule as expenditures may differ from certain financial reports submitted to federal funding agencies due to those reports being submitted on either a cash or modified accrual basis of accounting.

3. Indirect Cost Rate

The Organization does not have a federally negotiated indirect cost rate and has not elected to use the 10% de minimis cost rate.

**Harbor House of Central Florida, Inc.
 Schedule of State Financial Assistance
 Year Ended June 30, 2025**

	<u>Catalog of State Financial Assistance</u>	<u>Provided to Subrecipients</u>	<u>Expenditures</u>
<u>State of Florida Department of Children and Families</u>			
Domestic Violence Program	60.134	\$ -	\$ 1,028,886
Child Abuse Domestic Violence Training	60.139	-	135,000
Total State of Florida Department of Children and Families		-	1,163,886
Total expenditures of state financial assistance		\$ -	\$ 1,163,886

See Independent Auditor's Report
 The Notes to the Schedule of State Finance Assistance are an integral part of this statement.

Harbor House of Central Florida, Inc.
Notes to Schedule of State Financial Assistance
Year Ended June 30, 2025

1. Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of the Organization for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Receivable from Department of Children and Families

The Organization submits requests for reimbursement to the State of Florida Department of Children and Families on a periodic basis. At June 30, 2025, the Department of Children and Families owed the Organization \$204,211.

**Harbor House of Central Florida, Inc.
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025**

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards and State Projects

Internal control over major federal programs/projects:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditors' report issued on compliance for major federal program and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.650?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major federal programs and major state projects:

Assistant Listing Number	Name of Federal Program or Cluster
16.575	Victims of Crime Act (VOCA)
CSFA Number	Name of Major State Project
60.134	Domestic Violence Program

Dollar threshold used to distinguish between type A and type B federal programs and state projects:	
Federal programs	\$750,000
State projects	\$349,166

Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

None reported

Section III - Federal Awards Findings and Questioned Costs

None reported

Section IV - Major State Project Findings and Questioned Costs

None reported

Section V - Prior Year Findings

No prior year findings