

EDEN HOUSE

Financial Statements

For the Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management
Eden House
New Orleans, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Eden House (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eden House as of December 31, 2019, and the changes in its net assets and its cash flows for the year 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 schedule of compensation, benefits, and other payments to the agency head on page 13, as required by State law, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2020, on our consideration of Eden House'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 solely 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 Eden House's internal control over financial reporting and compliance.

Hienz & Macaluso, LLP
Metairie, Louisiana
October 30, 2020

FINANCIAL STATEMENTS

EDEN HOUSE
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 464,377
Grant receivable	365,000
Pledge receivables	56,550
Contribution receivable	<u>3,000</u>
Total current assets	<u>888,927</u>

PROPERTY AND EQUIPMENT:

Land	88,240
Building	352,963
Furniture and equipment	1,267
Less: accumulated depreciation	<u>(34,357)</u>
Property and equipment, net	<u>408,113</u>

OTHER ASSETS:

Construction in Progress	400,564
Prepaid Expense	11,595
Escrow	4,435
Inventory	1,561
Deposits	<u>650</u>
Total other assets	<u>418,805</u>

Total assets	<u>\$ 1,715,845</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 25,085
Payroll liabilities	69
Note payable - current	<u>277,280</u>
Total current liabilities	<u>302,434</u>
Total liabilities	<u>302,434</u>

NET ASSETS:

Without donor restrictions	1,045,411
With donor restrictions	<u>368,000</u>
Total net assets	<u>1,413,411</u>
Total liabilities and net assets	<u>\$ 1,715,845</u>

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

EDEN HOUSE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT:			
Grants	\$ 110,551	\$ 414,285	\$ 524,836
Contributions	217,497	-	217,497
Special Events	145,961	-	145,961
Sales, net	7,789	-	7,789
Other	18,042	-	18,042
Net assets released from restrictions	<u>66,285</u>	<u>(66,285)</u>	<u>-</u>
Total revenues and other support	<u>566,125</u>	<u>348,000</u>	<u>914,125</u>
EXPENSES:			
Program services	359,401	-	359,401
Management and general	83,672	-	83,672
Fundraising	<u>85,203</u>	<u>-</u>	<u>85,203</u>
Total expenses	<u>528,276</u>	<u>-</u>	<u>528,276</u>
Change in Net Assets	37,849	348,000	385,849
Net Assets, Beginning of Year	<u>1,007,562</u>	<u>20,000</u>	<u>1,027,562</u>
Net Assets, End of Year	<u>\$ 1,045,411</u>	<u>\$ 368,000</u>	<u>\$ 1,413,411</u>

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

EDEN HOUSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

Description	Program Services		Support Services		Total
	Program	Management and General	Fundraising		
Payroll and payroll tax expense	\$ 187,909	\$ 46,977	\$ 12,362	\$	247,249
Special Events	-	-	68,093		68,093
Occupancy	47,151	1,965	-		49,116
Resident services	47,759	-	-		47,759
Insurance	15,730	3,932	1,035		20,697
Accounting	-	17,653	-		17,653
Professional fees	17,435	-	-		17,435
Information technology	9,699	5,001	455		15,154
Travel	10,037	-	-		10,037
Depreciation	7,942	882	-		8,824
Office expense	4,347	2,208	345		6,900
Program materials	6,819	-	-		6,819
Telephone	2,058	4,582	-		6,640
Fundraising	-	-	2,839		2,839
Marketing	1,586	-	-		1,586
Miscellaneous expense	929	472	74		1,475
Total expenses	\$ 359,401	\$ 83,672	\$ 85,203	\$	528,276

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

EDEN HOUSE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$	385,849
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		8,824
Changes in operating assets and liabilities:		
Grant receivable		(345,000)
Pledge receivables		(24,350)
Contribution receivable		(3,000)
Prepaid Expense		(3,535)
Payroll liability		69
Accounts payable		6,499
NET CASH PROVIDED BY OPERATING ACTIVITIES		25,356

CASH FLOWS FROM INVESTING ACTIVITIES:

Construction in Progress		(400,564)
Escrow		(4,435)
NET CASH (USED) BY INVESTING ACTIVITIES		(404,999)

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from Note Payable		288,000
Payments on Note Payable		(10,720)
NET CASH PROVIDED BY FINANCING ACTIVITIES		277,280

Net change in cash and cash equivalents		(102,363)
Cash and cash equivalents, beginning of year		566,740
Cash and cash equivalents, end of year	\$	464,377

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

EDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 – Nature of Operations

Eden House (the “Organization”) was incorporated as an independent 501(c) (3) nonprofit organization in 2011 to provide comprehensive and individualized recovery services to victims of human trafficking and commercial sexual exploitation through a long-term residential program. Over time, and to more effectively address our community’s epidemic of human trafficking and commercial sexual exploitation, the Organization has grown and expanded its services through the introduction of a prevention education program and the launch of a social enterprise. However, the implementation of our comprehensive recovery services through our long-term residential program remains at the heart of our organization. The Organization addresses our community’s epidemic of human trafficking and commercial sexual exploitation, in addition to the related issues of addiction, mental illness, poverty and homelessness.

In order to end human and sexual trafficking, the Organization provides comprehensive recovery services to survivors of human trafficking and commercial sexual exploitation through a long-term individualized program of intensive and therapeutic case management in the safety of our confidentially located residence. The Organization implements an individualized treatment plan for each survivor that provides housing, food, health care, mental health and substance abuse counseling, job and financial literacy training, legal assistance, and education free of cost to them. The Organization’s approach to case management and recovery aims to create a population of survivors who have not forgotten their pasts, but who have learned and grown from them into emotionally, physically, and mentally healthy women who are flourishing, contributing members of their communities. To accomplish this goal, the Organization uses a holistic approach, which treats not just the symptoms of a life of exploitation, but creates a foundation of skills that facilitate the victim’s ability to move forward with her life. The first few months at the Organization are spent focusing on stabilizing our residents’ immediate needs, including intensive outpatient drug treatment for those with histories of addiction, 90/90 AA or NA meetings, trauma therapy, as well as physical and dental care. The next phase in the recovery program emphasizes education, job skills, life skills and continued recovery. During this time the Organization continues to provide a spectrum of resources, including, but not limited to, housing, food, health care, psychotherapy, spiritual support, GED tutoring, financial education, legal support and job training. Completion of, or graduation from, the program is assessed on an individual basis and entails reaching programmatic goals such as successfully completing trauma therapy, employment, savings, advanced education, etc. All of these direct services are provided at no cost for residents, and residents, who are not working and who don’t receive food stamps, receive weekly food and living stipends as part of the program.

The Organization’s primary sources of revenue are grants and contributions.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The financial statements of the Organization are prepared on

EDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 – Summary of Significant Accounting Policies (continued)

the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

The financial statements are presented in accordance with FASB ASC 958, “Not-for-Profit Entities”. All significant intercompany accounts and transactions have been eliminated in the financial statements. The Organization is required to record unconditional promises to give (pledges) as receivables and revenues and requires the Organization to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities and changes in net assets according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

Net assets, revenues and other support and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the 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 restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization’s management and the Board of Directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Net assets with donor restrictions totaled \$368,000 at December 31, 2019.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers money market funds and highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest bearing demand deposits.

Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. At December 31, 2019, the financial statements do not include an estimate for allowance for doubtful accounts as management believes that all receivables are fully collectible.

EDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 – Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment with a value equal to or greater than \$500 is capitalized at cost or estimated fair value if donated. Depreciation is provided using the straight-line method over estimated useful lives ranging from 3 to 39 years. For the year ended December 31, 2019, depreciation expense was \$8,824.

Allocation of Functional Expenses

The cost of providing the programs and other activities have been summarized on a functional basis between program services and supporting activities in the statement of functional expenses. Accordingly, certain costs have been allocated among program services and supporting activities in the accompanying statement of activities. Such allocations are determined by management on an equitable basis. Expenses are allocated based on a formula using direct compensation in each program.

Income Taxes

Under the provisions of the Internal Revenue Code, Section 501(c)(3), and the applicable income tax regulations of Louisiana, the Organization is exempt from taxes on income other than unrelated business income. The Organization has also been classified as an entity that is not a private foundation in Section 170 (b)(1)(A)(vi).

The Organization had no net unrelated business income during the year ended December 31, 2019. Management does not believe there are any uncertainties included in the paragraph above.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. Contributions of noncash items are recorded at fair value in the period received. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. For the year ended December 31, 2019, the Organization reported \$56,550 in promises to give.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

EDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 2 – Summary of Significant Accounting Policies (continued)

Statement of Cash Flows

For purposes of the statement of cash flows, the Organization considers money market funds and highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest-bearing demand deposits. At December 31, 2019, the Organization did not hold any cash equivalents.

NOTE 3 – Cash and Cash Equivalents:

At December 31, 2019, the Organization’s cash and cash equivalents balance consists of the following:

Demand deposits	\$ 190,654
Money market	<u>273,723</u>
Total cash and cash equivalents	<u>\$ 464,377</u>

NOTE 4 – Concentrations of Custodial Credit Risk

The Organization maintains its cash balances in a local financial institution that may, at times, exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk due to custodial credit risk.

NOTE 5 – Net Assets

At December 31, 2019, net assets with donor restrictions consisted of the following:

Capital Outlay	\$ 365,000
Recovery services at new residence	<u>3,000</u>
Total net assets with donor restrictions	<u>\$ 368,000</u>

NOTE 6 – Income Taxes:

The Organization adopted the provisions of the *Accounting for Uncertainty in Income Taxes* topic of the Financial Accounting Standards Board Accounting Standards Codification which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization’s tax returns. All tax returns have been filed appropriately by the Organization. The Organization would recognize interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization’s open audit periods are 2017 – 2019. Management evaluated the Organization tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

EDEN HOUSE
 NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 – Line of Credit

At December 31, 2019, the Organization had an available \$100,000 line of credit (“Line”) with a financial institution. The Line is unsecured, has a maturity date of June 23, 2022 with a present interest rate of 3.25% per year. At December 31, 2019, the outstanding balance on the Line was \$-0-.

NOTE 8 – Availability and Liquidity

At December 31, 2019, the Organization has financial assets available within one year of the consolidated statement of financial position date to meet cash needs for general expenditures consisting of the following:

Cash	\$	464,377
Receivable		424,550
Total		888,927
Net assets with donor restrictions		(368,000)
Financial assets available	\$	520,927

The financial assets available for general expenditures within one year of the statement of financial position date are not subject to donor or other contractual restrictions. The Organization’s objective is to maintain liquid assets without donor restrictions sufficient to cover 18 months of program expenditures. The Organization maintains cash balances as reserves and regularly monitors liquidity required to meet its operating needs and other contractual commitments. Expenditures are generally met within 30 days utilizing the resources the Organization has available.

NOTE 9 – Net Assets Released from Donor Restrictions

For the year ended December 31, 2019, net assets were released from donor restrictions by incurring expenses satisfying the time and/or purposes specified by donors as follows:

Dental	\$	2,500
Resident services		3,000
Grant period 1/1/2019-12/31/2019		20,000
Case manager salary		40,785
Total	\$	66,285

NOTE 10 – Board of Directors’ Compensation

The Organization’s board of directors is a voluntary board and, therefore, no compensation was paid to any board member during the year ended December 31, 2019.

EDEN HOUSE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 – Note Payable

The Organization obtained a note payable in the amount of \$288,000 on March 19, 2019. The note bore interest at 3.87% per annum and required monthly payments of principal and interest totaling \$2,120 effective April 19, 2019 and was secured by real estate. The note was scheduled to mature on March 19, 2034. At December 31, 2019, the balance on the note payable was \$277,280. On January 30, 2020, the note payable was repaid in full.

NOTE 12 – Date of Management Review

Management has evaluated subsequent events through the date that the financial statements were available to be issued, October 30, 2020. Subsequent to December 31, 2019, Eden House received grant funds for capital outlay, reported as receivable on the statement of financial position at December 31, 2019, in the amount of \$365,000.

As of the date of this report, Eden House has received \$44,022 from the Paycheck Protection Program, and \$7,000 from the Economic Injury Disaster Loan Program, as provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), to maintain employees during the pandemic. In July 2020, the Organization was awarded a Small Business Administration loan in the amount of \$150,000. As of October 30, 2020, the loan balance was \$0.

SUPPLEMENTARY INFORMATION

EDEN HOUSE
SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO THE AGENCY HEAD
DECEMBER 31, 2019

Agency Head:

Susanne B. Dietzel, Ph. D.
Executive Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$86,000
FICA and Medicare	6,741
Mileage reimbursement	728
Travel reimbursement	718
Program expense reimbursement	189
Total	<u>\$94,376</u>

See the accompanying independent auditor's report.

**OTHER REPORTING REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



**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 Directors and Management
Eden House
New Orleans, Louisiana

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 Eden House (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eden House’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 Eden House’s internal control. Accordingly, we do not express an opinion on the effectiveness of Eden House’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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eden House'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.

Hienz & Macaluso, LLP

Metairie, Louisiana

October 30, 2020

EDEN HOUSE
SCHEDULE OF FINDINGS
DECEMBER 31, 2019

Section I – Internal Control and Compliance Material to the Financial Statements:

No findings

Section II – Internal Control and Compliance Material to Federal Awards:

This section is not applicable.

Section III - Management Letter:

Not applicable

EDEN HOUSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2019

Section I – Internal Control and Compliance Material to the Financial Statements:

Not applicable

Section II – Internal Control and Compliance Material to Federal Awards:

This section is not applicable.

Section III - Management Letter:

Not applicable