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Baton Rouge, Louisiana

**FINANCIAL REPORT**

December 31, 2012

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Release Date OCT 16 2013



Baton Rouge, Louisiana

**TABLE OF CONTENTS**

December 31, 2012

	<u>PAGE</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	<b>3</b>
Statement of Activities	<b>4</b>
Statement of Cash Flows	<b>6</b>
Notes to Financial Statements	<b>7</b>
<b>SPECIAL INDEPENDENT AUDITORS' REPORT</b>	
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	
<b>SUPPLEMENTAL INFORMATION</b>	<b>14</b>
	<u>Schedule</u>
Schedule of Functional Expenses	<b>1 18</b>

**John L. McKowen**  
Certified Public Accountant

2178 Myrtle Avenue  
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**INDEPENDENT AUDITOR'S REPORT**

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Board of Directors  
HOPE Ministries of Baton Rouge  
Baton Rouge, Louisiana

**Report on the Financial Statements**

I have audited the accompanying financial statements of HOPE Ministries of Baton Rouge (a nonprofit organization) (HOPE Ministries), which comprise the statement of financial position as of December 31, 2012, and the related statement of activities 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**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Member**

*American Institute of Certified Public Accountants*  
*Society of Louisiana Certified Public Accountants*

## **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HOPE Ministries as of December 31, 2012, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

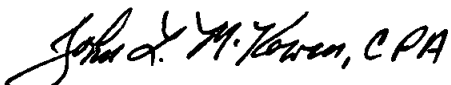
## **Other Matters**

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 17 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 derives 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

A predecessor auditor audited HOPE Ministries' 2011 financial statements, and the predecessor's report dated June 6, 2012, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2011, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated May 20, 2013, on my consideration of HOPE Ministries' internal control over financial reporting and my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 HOPE Ministries' internal control over financial reporting and compliance.



John L. McKowen, CPA

Baton Rouge, Louisiana  
May 20, 2013

**HOPE Ministries of Baton Rouge**  
Baton Rouge, Louisiana

**Statement of Financial Position**

December 31, 2012  
(with comparative amounts for 2011)

**ASSETS**

<b>CURRENT</b>	2012	2011
Cash	\$20,586	\$ 83,485
Accounts receivable	54,674	105,363
Inventory	8,000	-
Prepaid expenses	9,986	10,617
Total current assets	93,246	199,465
<b>INVESTMENTS, net</b>	187,461	24,541
<b>PROPERTY, net</b>	328,448	299,234
Total assets	\$609,155	\$ 523,240

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>	2012	2011
Accounts payable and accrued liabilities	\$11,980	\$ 13,195
Loan advance	25,000	-
<b>LONG TERM LIABILITIES</b>		
Notes payable	75,056	-
Total liabilities	112,036	13,195
<b>NET ASSETS</b>		
Unrestricted	188,087	147,401
Temporarily restricted	167,032	220,644
Permanently restricted	142,000	142,000
Total net assets	497,119	510,045
Total liabilities and net assets	\$609,155	\$ 523,240

**HOPE Ministries of Baton Rouge**  
Baton Rouge, Louisiana

**STATEMENT OF ACTIVITIES**

For the year ended December 31, 2012  
(with comparative amounts for 2011)

	<u>2012</u>			<u>2011</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>PUBLIC SUPPORT AND REVENUE</b>				
Grants	217,785	123,957	-	\$ 471,850
Contributions.				
Community	59,397	-	-	66,359
Individual	138,667	-	-	59,472
Other.				
In-kind	583,971	-	-	533,641
Social enterprise	8,496	-	-	8,810
Investment	2,920	-	-	(195)
Rental and other	60,752	-	-	25,639
	<u>1,071,988</u>	<u>123,957</u>	<u>-</u>	<u>1,195,945</u>
Net assets released from restrictions	<u>102,314</u>	<u>(102,314)</u>	<u>-</u>	<u>-</u>
Total public support and revenue	<u>1,174,302</u>	<u>21,643</u>	<u>-</u>	<u>1,195,945</u>
<b>EXPENSES</b>				
Program services	1,032,630	-	-	1,080,552
Fundraising	26,538	-	-	3,760
Management and general	74,448	-	-	77,754

Total expenses	<u>1,133,616</u>	<u>-</u>	<u>-</u>	<u>1,133,616</u>	<u>1,162,066</u>
Income before extraordinary item	40,686	21,643	-	62,329	3,510
<b>EXTRAORDINARY GAIN/LOSS</b>	<u>-</u>	<u>(75,255)</u>	<u>-</u>	<u>(75,255)</u>	<u>-</u>
Increase (decrease) in net assets	40,686	(53,612)	-	(12,926)	3,510
<b>NET ASSETS</b>					
Beginning of year	<u>147,401</u>	<u>220,644</u>	<u>142,000</u>	<u>510,045</u>	<u>506,535</u>
End of year	<u>188,087</u>	<u>167,032</u>	<u>142,000</u>	<u>497,119</u>	<u>\$ 510,045</u>

**HOPE Ministries of Baton Rouge**  
Baton Rouge, Louisiana

**STATEMENT OF CASH FLOWS**

For the year ended December 31, 2012  
(with comparative amounts for 2011)

	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ (12,925)	\$ 3,510
Adjustments for non-cash items:		
Depreciation	6,844	6,466
Unrealized loss (gain) on investments	(1,203)	1,394
Change in operating assets and liabilities		
Receivables and other assets	43,321	11,316
Accounts payable and other liabilities	23,785	4,875
Net cash provided by operating activities	59,822	27,561
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property	(1,134)	(6,401)
Additions to Construction in progress	(110,180)	
Loss on involuntary conversion of property	75,255	
Purchase of investments	(161,718)	(1,198)
Net cash used for investing activities	(197,777)	(7,599)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Loan from East Baton Rouge City-Parish	75,056	
Net cash provided by capital and related financing activities	75,056	
Net increase in cash	(62,899)	19,962
<b>CASH</b>		
Beginning of year	83,485	63,523
End of year	20,586	\$ 83,485



## **HOPE Ministries of Baton Rouge**

Baton Rouge, Louisiana

### **NOTES TO FINANCIAL STATEMENTS**

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Nature of activities**

HOPE Ministries of Baton Rouge (HOPE Ministries) is a church affiliated nonprofit organization working with transitionally homeless families, and impoverished individuals in south Louisiana to help them become self-sufficient, enhance work and education possibilities, and become equipped to make sound decisions and solve problems. HOPE Ministries funds its mission through contributions and grants from various organizations and individuals in south Louisiana.

Formerly known as United Methodist HOPE Ministries, Inc , the organization formally changed its name during the current year.

##### **Basis of presentation**

HOPE Ministries prepares its financial statements on the accrual basis of accounting. The significant accounting policies are described below to enhance the usefulness of the financial statements

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

The statement of activities presents expenses of HOPE Ministries functionally by program services, fundraising, and management and general

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles Accordingly, such information should be read in conjunction with HOPE Ministries' financial statements for the year ended December 31, 2011, from which the summarized information was derived.

## **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. Estimates are used primarily when accounting for the allowance for doubtful accounts, depreciation, prepaid assets, accrued liabilities and in-kind revenues.

## **Income tax status**

HOPE Ministries qualifies as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, the financial statements have no provision for federal and state income tax.

HOPE Ministries follows FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management has determined that there is no impact to the financial statements as a result of ASC 740-10. HOPE Ministries' open audit periods are 2009 through 2012.

## **Net assets**

Unrestricted net assets represent resources over which the Board of Directors has discretionary control and are used to fund operations of HOPE Ministries in accordance with its bylaws.

Temporarily restricted net assets are contributions and grants restricted for various purposes. During 2012, contributions of \$84,875 were transferred to unrestricted net assets as restrictions were satisfied.

Permanently restricted net assets are comprised land that was donated to HOPE Ministries by the Louisiana Annual Conference of the United Methodist Church. The property cannot be sold and is to revert to the Louisiana Annual Conference of the United Methodist Church if HOPE Ministries ceases to exist.

## **Cash and cash equivalents**

HOPE Ministries considers all highly liquid investments, money market funds and certificates of deposit with a maturity of three months or less at the date of acquisition to be cash equivalents. There were no cash equivalents at December 31, 2012.

## **Investments**

Investments have been recorded at market value, with the amount of unrealized gain or loss recorded in the statement of activities. The investments are pooled funds maintained by the United Methodist Foundation of Louisiana (UMFL) in a balanced fund that is invested in a diversified portfolio of domestic and international stocks and bonds.

FASB ASC 810, *Fair Value Measurements*, establishes a framework for measuring fair value through a hierarchy that prioritizes the sources of pricing information (inputs) to valuation techniques used for measurement. The highest priority is given to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 810 are described as follows:

Level 1 – Unadjusted quoted prices for identical assets or liabilities in active markets that HOPE Ministries has the ability to access.

Level 2– Inputs including

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability,
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs that are unobservable and significant to the fair value measurement.

Investments in equity securities with readily determinable fair values are recorded at fair value using level 1 inputs. Unrealized gains and losses are recorded in current year operations as increases or decreases in net assets. Dividend, interest, and other investment income are recorded as an increase in net assets.

## **Accounts receivable**

Accounts receivable are recorded at cost, net of an allowance for doubtful accounts. Management believes all accounts are collectible, therefore, an allowance has not been recorded at December 31, 2012. HOPE Ministries does not require collateral for its receivables, and there were \$54,674 in receivables less than 90 days past due at December 31, 2012.

### **Property and depreciation**

Property is stated at cost, or fair market value if donated, and depreciated over the estimated useful lives using the straight-line method for values in excess of \$500. Maintenance and repairs expenditures are expensed as incurred.

### **Vacation and sick leave**

Vacation leave is earned at varying rates for four to five weeks per year depending on the length of service. A maximum of 26 days of unused vacation leave may be carried over at December 31. Vacation leave at December 31, 2012, was \$8,911, and is included in accrued liabilities.

### **Fair value of financial instruments**

The carrying value of receivables, prepaid insurance, accounts payable and accrued liabilities approximates fair value due to the short-term maturity of these instruments. None of these financial instruments are held for trading purposes.

### **Grant revenue**

HOPE Ministries receives grants to support its activities as well as grants restricted for specific purposes. Restricted grants that have not been fully expended at year-end are classified as temporarily restricted net assets.

### **Concentrations of credit risk**

Financial instruments which subject HOPE Ministries to concentrations of credit risk consist primarily of investments in money market funds and mutual funds. HOPE Ministries typically maintains cash and temporary investments in local banks that may, at times, exceed the FDIC limits; however, management believes the risk is limited.

### **In-kind contributions**

The value of contributed goods and services has been recognized at the fair market value of the benefit received. HOPE Ministries received \$583,971 as in-kind contributions during 2012, which included \$462,779 in contributed food and \$121,192 in contributed services.

Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills, are provided by individuals possessing these skills, and would typically be purchased if not provided by donation.

## Advertising

Advertising expenses are expensed as incurred. Advertising expenses during 2012 were \$3,880

## NOTE 2- INVESTMENTS

Investments, with a cost of \$197,154 and fair value of \$187,461, were held in the UMFL Balanced Fund and the UMFL Fixed Income Fund.

Investment gain is comprised of the following:

	<u>Amount</u>
Interest	\$ 1,718
Unrealized gain	1,202
	<u>\$ 2,920</u>

## NOTE 3 – ACCOUNTS RECEIVABLE

At December 31, 2012, accounts receivable were as follows.

	<u>Amount</u>
East Baton Rouge City/Parish	\$45,780
First United Methodist Church	6,250
Power of HOPE Sponsorships	1,000
Junior League	1,593
	<u>\$54,623</u>

## NOTES 4 – PROPERTY

At December 31, 2012, property is as follows

<u>Description</u>	<u>Estimated Service Life</u>	<u>Amount</u>
Building	39 years	\$ 83,040
Construction in progress	-	110,180
Equipment	5 years	41,685
Furniture and fixtures	7 years	8,567
Land	-	142,000
		<u>385,471</u>
Less accumulated depreciation		(57,023)
		<u>\$ 328,448</u>

Depreciation expense was \$6,844 for 2012.

On October 20, 2012, HOPE Ministries' building located at 4643 Winbourne Avenue in Baton Rouge, Louisiana suffered extensive fire damage. Over 50% of the building was destroyed and management has estimated the loss at depreciated value to be \$75,255. As of December 31, 2012, HOPE Ministries' insurance carrier continued to investigate the claim and had neither accepted nor denied such claim. (See Note 7)

Construction in progress is a renovation to the HOPE Ministries Family Center, and is unrelated to the fire damage mentioned above. The \$153,500 renovation is being funded through a Community Development Block Grant. (See Note 6)

#### **NOTE 5 – INSURANCE ADVANCE**

In December 2012, HOPE Ministries' insurance company advanced a payment of \$25,000 on the insurance claim previously disclosed in Note 4, without accepting or denying responsibility for the claim. As a result, HOPE Ministries has classified the advance as unearned as of year-end.

#### **NOTE 6 – NOTES PAYABLE**

Included in notes payable is a loan from the City of Baton Rouge-Parish of East Baton Rouge. The loan represents funding to renovate the HOPE Ministries Family Center through a Community Development Block Grant. On each anniversary date, beginning one year after construction is completed, one fifth of the loan will be forgiven. The forgiveness is subject to the agreement that should HOPE Ministries sell or convert the property to an ineligible Community Development Block Grant use, the portion of the loan not previously forgiven will become immediately due in full and payable to the City of Baton Rouge-Parish of East Baton Rouge.

Total amount available through the grant is \$153,500, to be funded as construction progresses.

#### **NOTE 7 – SIGNIFICANT SOURCES OF REVENUE**

The majority of 2012 support was received from contributors and granting agencies from the Baton Rouge area. East Baton Rouge City/Parish contributed approximately 28% of total revenue for 2012. Additionally, 90% of the donated food for distribution through the Food Pantry program was donated by the Greater Baton Rouge Food Bank.

#### **NOTE 8 – OPERATING LEASE**

In 2012, HOPE Ministries received rental income of \$24,000. The lease is through December 2017, but is cancelable by either party.

## **NOTE 9 – EXTRAORDINARY LOSS**

As previously disclosed in Note 4, HOPE Ministries' building located at 4643 Winbourne Avenue in Baton Rouge, Louisiana suffered fire damage on October 20, 2012. Because the fire damage was considered by management to be unusual in nature, and infrequent in occurrence, the resulting loss estimated at \$75,255 has been classified as extraordinary

## **NOTE 10 – SUBSEQUENT EVENTS**

In preparing these financial statements, HOPE Ministries has evaluated events and transactions for potential recognition and disclosure the date of the auditors' report, which is the date the financial statements were available to be issued

As disclosed in Note 4 above, HOPE Ministries suffered fire damage to its building on October 20, 2012, and its claim was still being investigated by its insurance carrier as of December 31, 2012. The insurance company has since accepted responsibility for the claim and, as of May 2, 2013, the replacement cost estimated by the insurance company's adjuster was \$355,140.

As of May 20, 2013, HOPE Ministries had received cash payments totaling \$348,294 towards replacement cost and management expects to receive the balance of funds due on its claim in 2013.

**John L. McKowen**  
Certified Public Accountant

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**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***

Board of Directors  
HOPE Ministries of Baton Rouge  
Baton Rouge, Louisiana

I 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 HOPE Ministries, which comprise the statement of financial position as of December 31, 2012 and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated May 20, 2013

**Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the HOPE Ministries' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of HOPE Ministries' internal control. Accordingly, I do not express an opinion on the effectiveness of HOPE Ministries' 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 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 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Member**  
*American Institute of Certified Public Accountants*  
*Society of Louisiana Certified Public Accountants*




## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether HOPE Ministries' financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of 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.

Under Louisiana Revised Statute 24:513, the Legislative Auditor distributes this report as a public document.



John L. McKowen, CPA

Baton Rouge, Louisiana  
May 20, 2013

**Hope Ministries of Baton Rouge**  
Baton Rouge, Louisiana

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the year ended December 31, 2012

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**A) SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of  
HOPE Ministries of Baton Rouge
2. *Current year findings - None*

**B) FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**Hope Ministries of Baton Rouge**  
Baton Rouge, Louisiana

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the year ended December 31, 2013

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**2011-1 PREPARATION OF FINANCIAL STATEMENTS**

**Observation:** During the 2011 audit, the prior year auditor noted the following:

HOPE Ministries relies on its auditors to assist in the preparation of external financial statements and related disclosures. Under U S generally accepted auditing standards, the auditor cannot be considered part of HOPE Ministries' internal control structure. The design of the internal control structure does not otherwise include procedures to prevent or detect a material misstatement relating to the preparation and reporting of the external financial statements.

During the current year, HOPE Ministries prepared both its financial statements and related disclosures. As a result, I consider the matter resolved.

**HOPE MINISTRIES OF BATON ROUGE**

Baton Rouge, Louisiana

**SCHEDULE OF FUNCTIONAL EXPENSES**For the year ended December 31, 2012  
(with comparative amounts for 2011)

	2012							2011	
	Program Services				Supporting Services			Total	Total
	Family Mentoring	Food Pantry	Fund Development	Getting Ahead	Social Enterprise	Fundraising	Management and General		
<b>EXPENSES</b>									
Programming	39,674	562,654		12,139	4,416	26,538	7,829	653,250	668,830
Salaries	97,972	41,889	55,770	20,842	54,287		33,850	304,610	297,401
Professional fees	14,548	5,481	7,303	1,860	3,779		3,682	36,653	40,794
Other	2,777	816	8,580	226	5,581		6,695	24,675	36,937
Payroll taxes	8,279	3,511	4,813	1,758	4,564		2,878	25,803	24,559
Insurance	7,649	7,649	2,186	1,093	1,092		2,146	21,815	22,086
Employee benefits	3,209	2,139	2,669	745	5,188		7,358	21,308	18,647
Occupancy	2,395	2,395	665	399	6,786		663	13,303	15,638
Computer maintenance and service	1,039	263	1,591	88	1,670		4,812	9,463	13,114
Facility maintenance	2,178	2,197	616	329	2,292		2,594	10,206	10,571
Depreciation	2,395	2,396	684	342	342		685	6,844	6,466
Telephone	885	868	248	125	453		664	3,243	3,907
Professional development	1,018	-	140	-	693		592	2,443	3,116
<b>Total expenses</b>	<b>184,018</b>	<b>632,258</b>	<b>85,265</b>	<b>39,946</b>	<b>91,143</b>	<b>26,538</b>	<b>74,448</b>	<b>1,133,616</b>	<b>1,162,066</b>