

EVERYONE HOME DC

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

December 31, 2019 and 2018

**EVERYONE HOME DC
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Everyone Home DC

We have audited the accompanying financial statements of Everyone Home DC (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statement of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 Everyone Home DC as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on page 16 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, 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.

Luxemburg + Bronfin, LLC

Baltimore, Maryland
September 29, 2020

EVERYONE HOME DC
Statements of Financial Position
December 31, 2019 and 2018

	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	\$ 471,385	\$ 147,382
Grant receivable	188,435	471,399
Accounts receivable - other	6,048	2,758
Security deposits	17,961	18,461
Prepaid expenses	26,211	24,806
Total current assets	710,040	664,806
Other assets		
Investments	157,735	155,244
Fixed assets		
Property and equipment	480,555	479,753
Less accumulated depreciation	(233,814)	(211,578)
Total fixed assets	246,741	268,175
Total assets	\$ 1,114,516	\$ 1,088,225
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 10,323	\$ 12,047
Accrued payroll	64,552	63,390
Deferred revenue	-	54,106
Total current liabilities	74,875	129,543
Net assets		
Without donor restrictions	1,009,641	928,682
With donor restrictions	30,000	30,000
Total net assets	1,039,641	958,682
Total liabilities and net assets	\$ 1,114,516	\$ 1,088,225

See notes to financial statements

EVERYONE HOME DC
Statements of Activities
For the Years Ended December 31, 2019 and 2018

	2019			2018		
	Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
Support and revenue						
Contributions	\$ 267,289	\$ 30,000	\$ 297,289	\$ 293,143	\$ 30,000	\$ 323,143
Grants	2,039,921	-	2,039,921	1,990,253	-	1,990,253
Fundraising income, net	56,244	-	56,244	52,248	-	52,248
Interest and dividend income	3,255	-	3,255	1,158	-	1,158
Net assets released from restrictions	30,000	(30,000)	-	30,000	(30,000)	-
Total support and revenue, net	2,396,709	-	2,396,709	2,366,802	-	2,366,802
Functional expenses						
Program services			-			
Social services	434,927	-	434,927	444,898	-	444,898
Homeless services	1,670,413	-	1,670,413	1,735,981	-	1,735,981
Support services						
Management and general	171,603	-	171,603	116,734	-	116,734
Fundraising	38,807	-	38,807	36,206	-	36,206
Total functional expenses	2,315,750	-	2,315,750	2,333,818	-	2,333,818
Change in net assets	80,959	-	80,959	32,984	-	32,984
Net assets						
Beginning of year	928,682	30,000	958,682	895,698	30,000	925,698
End of year	<u>\$ 1,009,641</u>	<u>\$ 30,000</u>	<u>\$ 1,039,641</u>	<u>\$ 928,682</u>	<u>\$ 30,000</u>	<u>\$ 958,682</u>

See notes to financial statements

EVERYONE HOME DC
Statements of Cash Flows
For the Years Ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities		
Change in net assets	\$ 80,959	\$ 32,984
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	22,236	21,898
(Increase) decrease in:		
Accounts receivable	279,674	(258,537)
Security deposits	500	(200)
Prepaid expenses	(1,405)	(13,750)
Increase (decrease) in:		
Accounts payable	(1,724)	5,544
Accrued payroll	1,162	(925)
Deferred revenue	(54,106)	54,106
Net cash provided by (used in) operating activities	327,296	(158,880)
Cash flows from investing activities		
Capital expenditures	(802)	(6,352)
Change in investments	(2,491)	(711)
Net cash used in investing activities	(3,293)	(7,063)
Net increase (decrease) in cash	324,003	(165,943)
Cash, beginning of year	147,382	313,325
Cash, end of year	\$ 471,385	\$ 147,382

See notes to financial statements

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Notes to Financial Statements
December 31, 2019 and 2018

Note 1 Organization and Nature of Operation

Nature of Operations

Everyone Home DC, formerly known as Capitol Hill Group Ministry, Inc., (the Organization) began operations in 1967 and is located in Washington, D.C. Everyone Home DC envisions the District of Columbia as a thriving and diverse community where all people can obtain and remain in safe, affordable, and comfortable homes. Its mission is to support the holistic needs of individuals and families at risk of or experiencing homelessness. Everyone Home DC is a vibrant, transformative and results driven nonprofit organization whose homelessness prevention, housing, street outreach, and supportive services have served as the foundation for thousands of individuals and families to secure stable homes and build thriving lives.

In August 2018, the board voted to change the Organization's name to Everyone Home DC and began using that name in April 2018. The Organization filed the Articles of Amendment with the DCRA requesting the name change and subsequently received the Certificate of Amendment and new Certificate of Incorporation.

Description of Services and Programs

Family Homelessness Prevention Program

Our Prevention Program stabilizes families at risk of becoming homeless through mediation, flexible financial assistance and by connecting them to supportive resources. Using a person-centered approach, our specialists work with families to create both short and long-term housing plans so that they can avoid homelessness and the trauma and disruption associated with a shelter stay.

Family Re-Housing and Stabilization Program

The Family Re-Housing and Stabilization Program (FRSP), or Rapid Rehousing, is a program designed to provide short-term rental assistance to homeless families in DC. Clients work with our case managers to set goals for greater housing and economic self-sufficiency.

Permanent Supportive Housing

Our Permanent Supportive Housing (PSH) Program provides permanent housing and supportive services to formerly homeless families in Washington, DC. The families in our PSH Program live in scattered site apartments throughout the city, pay a portion of their income towards their rent and participate in intensive case management services.

ADA Accessible Shelter Units

In conjunction with the Department of Human Services, we operate four ADA accessible, apartment style, shelter units for families in Washington, DC. The Organization provides

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Notes to Financial Statements December 31, 2019 and 2018

case management services to families during their shelter stay and assists them transition into permanent housing.

Street Outreach Program

Our street outreach team serves chronically homeless individuals living in Ward 6, specifically in the Eastern Market neighborhood. Our team utilizes a person-centered approach to build and maintain relationships with our chronically homeless neighbors and supports them in meeting their immediate needs and achieving their long-term goals, including stable housing. Our street outreach team partners with Unity Healthcare to connect our homeless neighbors with high quality medical care.

Shirley's Place

Shirley's Place, our day hospitality center, offers people experiencing homelessness a safe and dignified place to spend their day off of the street. Shirley's Place provides access to showers, laundry, restrooms, mail service, phones, computers, lunch, and social service referrals.

Community Engagement

Our Community Engagement work involves building relationships with individuals, faith-based and community organizations, and businesses as allies in our work.

Note 2 **Summary of Significant Accounting Policies**

Method of Accounting

These financial statements have been prepared in accordance with the accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned and expenses in the period the related liability are incurred.

Classification of Net Assets

The financial statements are presented in accordance with FASB accounting guidance for financial statements of not-for-profit organizations, which establishes standards for financial statements issued by nonprofit organizations. It requires that net assets and related revenue and expenses be classified in two classes of net assets – net assets without donor restrictions and net assets with donor restrictions reflected based upon the existence or absence of donor-imposed restrictions. A definition and description of each net asset class follows:

Net Assets Without Donor Restrictions – Funds that are not subject to donor-imposed stipulations.

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Notes to Financial Statements December 31, 2019 and 2018

Net Assets with Donor Restrictions – Funds subject to donor or grant-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

For purpose of the balances sheet and statements of cash flows, the Organization considers all highly liquid investments, which are readily convertible into known amounts of cash and have a maturity of three months or less when acquired to be cash equivalents.

Grants Receivable

Grants receivable are reported net of allowance for doubtful accounts. Management's estimate of the allowance is based on historical collection experience and a review of the current status of grants receivable. It is reasonably possible that management's estimate of the allowance will change. As of December 31, 2019 and 2018, the allowance for doubtful accounts was \$-0-, respectively.

In-kind Contributions

In-kind contributions are recorded at fair value at the date of donation. Volunteers have donated significant amounts of time in support of the Organization's activities. However, the value of these services is not reflected in the accompanying financial statements, as they do not meet the criteria for recognition as set forth under generally accepted accounting principles.

Contribution and Revenue

Contributions and other support are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional contributions represent money received in advance where the Organization must meet certain requirements subject to the donor approval before being allowed to spend the proceeds.

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Notes to Financial Statements December 31, 2019 and 2018

Grants and Revenue Recognition

The Organization requests and receives grants from governmental organizations and foundations that are specifically designated for program services. The funds are expended in accordance with grant requirements. Grant revenue is earned when the Organization has incurred expenses related to a specific grant or based upon the grantor's award period.

Property and Equipment

Fixed assets are recorded at cost if purchased or at fair market value at date of gift if donated. Depreciation for property and equipment is computed using the straight-line method over the life of the assets. Additions and improvements that add materially productive capacity or extend the life of an asset are capitalized. The organization established capitalization policy of \$1,000. The estimated lives used in determining depreciation are:

Building and improvements	15 - 39 years
Furniture and fixtures	5 years

Income Tax Status

The Organization is a not-for-profit corporation exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). It is also exempt from state income tax. However, any unrelated business income may be subject to taxation. There was no unrelated business income tax recorded for the years ended December 31, 2019 and 2018.

The Organization follows the accounting standards for contingencies in evaluating uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. No liability has been recognized by the Organization for uncertain tax positions as of December 31, 2019 and 2018. The Organization is not currently under audit by any tax jurisdiction.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying financial statements. Costs that cannot be specifically identified with a particular function and that benefit more than one functional category are allocated on the basis of estimates of the portion of time expended by the staff on the various functions.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles generally accepted requires management to make estimates and assumptions

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Notes to Financial Statements December 31, 2019 and 2018

that affect the reported amounts of 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 and assumptions.

Changes in Accounting Principles

In May 2014, the Financial Accounting Standards Board issued Accounting Standards Update 2014-09, Revenue from Contracts with Customers (Topic 606) (“ASU 2014-09”). Effective January 2019, the Organization adopted ASU 2014-09 on a retrospective basis. The modifications under ASU 2014-09 were applied to all of the Organization’s contracts with customers. No practical expedients were applied. The majority if the Organization’s revenue is derived from grants and contributions. Therefore, adoption of ASU 2014-09 had no impact on the recognition of revenue of the Organization during the period presented or on the opening balance of net assets as of January 1, 2019.

Considering adding this to changes in accounting principles or contributions policy note: In June 2018, the FASB issued Accounting Standard Update (“ASU”) no. 2018-08, “Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made”, which presents a new methodology for determining whether a grant or contribution received or made by a not-for-profit entity should be accounted for as an exchange transaction or as a contribution. This new standard is effective for fiscal years beginning after December 15, 2018, for entities receiving contributions. The Organization adopted this ASU effective January 1, 2019 using the modified prospective approach. The adoption of this ASU did not have a significant impact on the Organization’s financial statements.

Note 3

Fair Value Measurements

Financial Accounting Standards Board (FASB) guidance for fair value measurement and disclosure provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority 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 FASB guidance are described as follows:

- *Level 1:* Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities; or
- *Level 2:* Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in

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Notes to Financial Statements
December 31, 2019 and 2018

markets that are not active; or

- *Level 3*: Unobservable inputs that reflect the reporting entity's own assumptions.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Investments measured at fair value on a recurring basis consisted of the following types of instruments as of December 31, 2019 and 2018 respectively:

	2019			
	<u>Fair Value Measurements Using Input Type</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2019				
Certificate of Deposit	<u>\$ 157,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,735</u>
	2018			
	<u>Fair Value Measurements Using Input Type</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2018				
Certificate of Deposit	<u>\$ 155,244</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,244</u>

Note 4 Property and Equipment

Property and equipment as of December 31, 2019 and 2018 comprised of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 29,869	\$ 29,869
Building and improvements	375,442	375,442
Furniture and fixtures	<u>75,244</u>	<u>74,442</u>
Fixed assets, total	480,555	479,753
Less, accumulated depreciation	<u>(233,814)</u>	<u>(211,578)</u>
	<u>\$ 246,741</u>	<u>\$ 268,175</u>

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Notes to Financial Statements
December 31, 2019 and 2018

Depreciation expense for the years ended December 31, 2019 and 2018 was \$22,236 and \$21,898, respectively.

Note 5 Net Assets with Donor Restrictions

Net assets with donor restrictions were available for the following purposes as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Shirley's Place	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Total assets available for restricted use	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

Net assets with donor restrictions were released after satisfying the following purposes as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Shirley's Place	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Net assets released from restrictions	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

Note 6 Retirement Plan

The Organization offers each employee the opportunity to contribute to 401(k) voluntary savings plans. Each employee may contribute up to the maximum allowable by the Internal Revenue Service annually from his or her own funds. The Organization does not contribute to the retirement plan on behalf of each employee.

Note 7 Rent Expense

On August 30, 2016, Capitol Hill Group Ministry signed a lease agreement for office space with the National Association of Wheat Growers Foundation, Inc., a district of Columbia non-profit corporation for five years and three months which commenced on January 1, 2018. Rent increases on a yearly basis by a factor of 3% per year. Future minimum lease payments under the lease are as follows:

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Notes to Financial Statements
December 31, 2019 and 2018

Lease Year	Annual Base Rent
2020	180,153
2021	186,458
2022	192,984

Note 8 In-kind Contributions

The Organization received donated items for the programmatic activities. For the years ended December 31, 2019 and 2018, donated goods in the amount of \$98,293 and \$123,116 were included in client assistance on the statement of functional expenses.

Note 9 Contingency

Grants require the fulfillment of certain conditions as set forth in each grant instrument. Failure to fulfill those conditions could result in the return of funds to the grantors. Management deems this contingency remote since it believes it has complied with the terms of each grant.

Note 10 Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position date, are comprised of the following:

Cash and cash equivalents	\$ 471,385
Contributions receivable	188,435
Investments	<u>157,735</u>
Total financial assets available within one year	817,555
Donor-imposed restrictions	<u>(30,000)</u>
2019 Financial asstes available to meet cash needs for general expenditures within one year	<u><u>\$ 787,555</u></u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures become due.

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Notes to Financial Statements
December 31, 2019 and 2018

Note 11 **Subsequent Events**

Subsequent events were evaluated through September 29, 2020, which is the date the financial statements were available to be issued. No significant events have been identified that would require adjustment or disclosure in the accompanying financial statements, other than the subsequent event noted below.

In early 2020, an outbreak of the coronavirus (COVID-19) emerged in the United States. As a result, events have occurred including mandates from federal, state and local authorities leading to an overall decline in economic activity which could result in a loss of revenue and other material adverse effects to the Organization's financial position, results of operations, and cash flows. The Organization is not able to reliably estimate the severity of this outbreak and the related financial impact.

Supplementary Information

EVERYONE HOME DC
Schedule of Functional Expenses
For the Year Ended December 31, 2019

Functional Expenses	Support Services										
	Rapid Rehousing Program (RRH) Services	"Shirley's Place" Day Hospitality (SP/SFH) Services	Shelter Plus Care (SPC)	Street Outreach	ADA Units	Homelessness Prevention (HPP)	Community Engagement	Not Specified	Total Program Services	General & Administrative	Fundraising
Personnel Costs											
Salaries	\$ 267,130	\$ 146,223	\$ 148,302	\$ 63,835	\$ 93,371	\$ 405,805	\$ 25,474	\$ -	\$ 1,150,140	\$ 47,111	\$ 35,278
Temporary Personnel	5,450	3,750	390	25,983	-	332	4,050	-	39,955	-	-
Payroll Taxes	19,954	10,955	10,852	3,975	7,345	32,275	1,939	-	87,295	8,075	3,529
Workers Comp and ERISA Insurance	2,698	1,489	1,859	670	316	4,119	831	-	11,982	5,917	-
Fringe Benefits	33,047	14,127	10,390	3,588	-	36,777	5,738	-	103,667	22,637	-
Payroll Processing	-	-	-	425	-	-	-	-	425	4,081	-
Total Personnel Costs	328,279	176,544	171,793	98,476	101,032	479,308	38,032	-	1,393,464	87,821	38,807
Program Costs											
Background/Drug screens	645	168	369	470	-	284	110	-	2,046	255	-
Client Assistance	43,500	102,489	7,906	2,526	4,242	222,420	310	-	383,393	-	-
Day Center Repairs	-	17,197	-	-	-	-	-	-	17,197	-	-
Day Center Supplies	60	2,679	-	204	-	-	-	-	2,943	-	-
Program Consultants	-	-	150	-	-	30	-	-	180	1,390	-
Staff Cell Phones	2,834	600	1,925	1,607	-	1,274	726	-	8,966	1,332	-
Utilities	-	-	-	-	-	-	-	-	-	6,954	-
Staff Transportation	2,675	687	1,956	339	305	297	61	-	6,320	-	-
Total Program Costs	49,714	123,820	12,306	5,146	4,547	224,305	1,207	-	421,045	9,931	-
Operating Costs											
Accounting	11,679	2,189	3,622	1,101	5,651	14,974	923	-	40,139	1,189	-
Bank Fees	90	-	-	-	-	30	-	-	120	271	-
Board Discretionary	-	-	-	-	-	-	-	-	-	775	-
Computer and Office Equipment	2,799	565	1,733	788	676	4,325	302	-	11,188	2,559	-
Depreciation	1,199	13,698	342	171	-	1,541	171	-	17,122	5,114	-
Dues and Memberships	36	119	18	4	12	42	2	-	233	4,087	-
Insurance	6,291	2,417	2,388	741	1,014	7,933	743	-	21,527	3,785	-
Office Space	23,860	-	7,953	-	15,907	111,346	-	-	159,066	490	-
Office Supplies	2,217	741	560	490	342	1,758	173	-	6,281	2,657	-
Postage and Delivery	143	29	48	10	24	167	10	-	431	263	-
Professional Consultants	4,124	1,472	1,652	772	1,390	5,220	580	-	15,210	22,939	-
Staff Incentives	984	167	-	57	-	732	110	-	2,050	5,619	-
Staff Training	531	-	307	535	22	1,575	29	-	2,999	3,108	-
Staff Travel	71	432	-	426	-	197	8	-	1,134	550	-
Telecommunications	2,685	1,966	1,230	348	570	3,333	337	-	10,469	950	-
Total Operating Costs	56,709	23,795	19,853	5,443	25,608	153,173	3,388	-	287,969	54,356	-
Development/Communication Costs											
Donor Stewardship	-	-	-	-	-	-	59	-	59	10,545	-
E-Communications	225	-	95	-	-	95	-	-	415	1,182	-
Events - Other	-	-	-	-	-	-	-	-	-	1,509	-
PR Materials	-	563	-	891	-	934	-	-	2,388	6,259	-
Total Development/Communication Costs	225	563	95	891	-	1,029	59	-	2,862	19,495	-
Total Functional Expenses	\$ 434,927	\$ 324,722	\$ 204,047	\$ 109,956	\$ 131,187	\$ 857,815	\$ 42,686	\$ -	\$ 2,105,340	\$ 171,603	\$ 38,807

See independent auditor's report