



October 20, 2014

## MEMORANDUM

**TO:** District Board of Trustees  
**FROM:** Jim Murdaugh, President   
**SUBJECT:** Direct Support Organization (FPSI)

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### Item Description

All Direct Support Organizations (DSO) affiliated with Tallahassee Community College must have annual financial audits.

### Overview and Background

This financial audit is provided to the Board for review. The audit is conducted in compliance with Section 11.45(8), Florida Statute. The audit of the Tallahassee Community College Florida Public Safety Institute's Academy Housing, Inc. is for the fiscal year ending March 31, 2014.

### Past Actions by the Board

The Board last reviewed the audit of this DSO on February 17, 2014 for the previous fiscal year.

### Funding/Financial Implications

No funding is required

### Staff Resource

E.E. Eunice

### Recommended Action

Board Approval

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**Tallahassee, Florida**

**FINANCIAL STATEMENTS**  
**Years Ended March 31, 2014 and 2013**

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OF COUNSEL  
W. FREDERICK THOMSON, C.P.A.

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Public Safety Academy Housing, Inc.  
Tallahassee, Florida

We have audited the accompanying financial statements of Public Safety Academy Housing, Inc. (a Florida non-profit organization) which comprise the statements of financial position as of March 31, 2014 and 2013 and the related statements of activities and changes in net assets 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 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 of 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 evaluation of 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 opinions.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Public Safety Academy Housing, Inc. as of March 31, 2014 and 2013, and the changes in net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

In accordance with *Government Auditing Standards*, we have also issued a report dated August 21, 2014 on our consideration of Public Safety Academy Housing, Inc.'s internal control over financial reporting and 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 controls 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* and should be considered in assessing the result of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquired of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Thomson Block & Company*

August 21, 2014

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**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**Management's Discussion and Analysis**

The discussion and analysis of Public Safety Academy Housing, Inc.'s financial statements provides an overview of the financial activities for the year ended March 31, 2014. Management has prepared the financial statements and the related footnote disclosures along with the discussion and analysis. Responsibility for the completeness and fairness of this information rests with the preparers. The discussion and analysis contains activities of the Public Safety Academy Housing Inc. for fiscal years 2014 and 2013.

Public Safety Academy Housing, Inc. was incorporated on February 26, 2003, as a direct support organization of Tallahassee Community College for the purpose of financing and constructing a housing facility at the College's Florida Public Safety Institute. The housing facility was financed by a \$9 million mortgage note and was completed on January 4, 2006. Upon completion, Public Safety Academy Housing, Inc. executed an agreement with the College whereby the College leases the housing facility from Public Safety Academy Housing, Inc. and is responsible for operating and maintaining the facility. All revenues generated by the facility are retained by the College. In exchange, Public Safety Academy Housing, Inc. receives a monthly lease payment in the amount of \$62,409 for its mortgage payment and operating expenses.

By design, Public Safety Academy Housing, Inc. was limited in its establishment to obtaining the financing and constructing the housing facility, with all post completion activities to be the responsibility of the College. Accordingly, 2014 financial activities consist of monthly lease receipts, mortgage payments and the recognition of certain costs (depreciation, amortization) incurred during prior years but recognized as current year expenses. The nature of Public Safety Academy Housing, Inc.'s future activities can be expected to remain consistent with those of the 2014 fiscal year.

See independent auditors' report.

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**March 31, 2014 and 2013**

| <u>ASSETS</u>  |  | <u>2014</u>         | <u>2013</u>         |
|--|--|---------------------|---------------------|
| <b>CURRENT ASSETS</b>                                |  |                     |                     |
| Cash   |  | \$ <u>10,666</u>    | \$ <u>8,888</u>     |
| TOTAL CURRENT ASSETS                                 |  | 10,666              | 8,888               |
| PROPERTY AND EQUIPMENT, Net                          |  | 6,385,559           | 6,593,220           |
| <b>OTHER ASSETS</b>                                  |  |                     |                     |
| Deferred loan cost, net                              |  | <u>103,958</u>      | <u>113,408</u>      |
|  |  | \$ <u>6,500,183</u> | \$ <u>6,715,516</u> |
| <br><b><u>LIABILITIES AND NET ASSETS</u></b><br><br> |  |                     |                     |
| <b>CURRENT LIABILITIES</b>                           |  |                     |                     |
| Current portion of mortgage notes payable            |  | \$ <u>370,543</u>   | \$ <u>350,730</u>   |
| TOTAL CURRENT LIABILITIES                            |  | 370,543             | 350,730             |
| <b>LONG-TERM LIABILITIES</b>                         |  |                     |                     |
| Mortgage note payable                                |  | <u>5,868,466</u>    | <u>6,282,987</u>    |
| TOTAL LIABILITIES                                    |  | 6,239,009           | 6,633,717           |
| <b>NET ASSETS</b>                                    |  |                     |                     |
| Invested in capital assets, net of related debt      |  | 250,508             | 72,911              |
| Unrestricted   |  | <u>10,666</u>       | <u>8,888</u>        |
|  |  | <u>261,174</u>      | <u>81,799</u>       |
|  |  | \$ <u>6,500,183</u> | \$ <u>6,715,516</u> |

See accompanying notes.

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGE IN NET ASSETS**  
**Years Ended March 31, 2014 and 2013**

|                                | <u>2014</u>              | <u>2013</u>             |
|--------------------------------|--------------------------|-------------------------|
| OPERATING REVENUE              |                          |                         |
| Lease income                   | \$ 748,913               | \$ 748,913              |
| OPERATING EXPENSES             |                          |                         |
| Depreciation                   | 207,661                  | 207,660                 |
| Amortization                   | 9,450                    | 9,451                   |
| Contractual services           | <u>7,222</u>             | <u>7,112</u>            |
|                                | <u>224,333</u>           | <u>224,223</u>          |
| OPERATING INCOME               | 524,580                  | 524,690                 |
| NONOPERATING EXPENSE           |                          |                         |
| Interest expense               | ( <u>345,205</u> )       | ( <u>377,512</u> )      |
|                                | ( <u>345,205</u> )       | ( <u>377,512</u> )      |
| CHANGE IN NET ASSETS           | 179,375                  | 147,178                 |
| BEGINNING NET ASSETS (DEFICIT) | <u>81,799</u>            | ( <u>65,379</u> )       |
| ENDING NET ASSETS              | \$ <u><u>261,174</u></u> | \$ <u><u>81,799</u></u> |

See accompanying notes.

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**STATEMENTS OF CASH FLOWS**  
**Years Ended March 31, 2014 and 2013**

|   | <u>2014</u>       | <u>2013</u>       |
|---|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                   |                   |
| Rents and fees collected  | \$ 748,913        | \$ 748,913        |
| Payments to vendors   | ( 7,222)          | ( 7,112)          |
| Payments for interest expense   | ( 345,205)        | ( 377,512)        |
| <b>NET CASH PROVIDED BY<br/>OPERATING ACTIVITIES</b>  | <u>396,486</u>    | <u>364,289</u>    |
| <b>CASH FLOWS FROM CAPITAL<br/>AND RELATED FINANCING ACTIVITIES</b>                         |                   |                   |
| Principal payments on long-term debt  | ( 394,708)        | ( 362,401)        |
| <b>NET CASH USED IN FINANCING ACTIVITIES</b>  | <u>( 394,708)</u> | <u>( 362,401)</u> |
| <b>NET INCREASE IN CASH</b>   | 1,778             | 1,888             |
| <b>CASH AT BEGINNING OF YEAR</b>  | <u>8,888</u>      | <u>7,000</u>      |
| <b>CASH AT END OF YEAR</b>  | <u>\$ 10,666</u>  | <u>\$ 8,888</u>   |
| <b>RECONCILIATION OF CHANGES IN NET ASSETS TO<br/>CASH PROVIDED BY OPERATING ACTIVITIES</b> |                   |                   |
| Changes in net assets   | \$ 179,375        | \$ 147,178        |
| Adjustments to reconcile change in net assets<br>to cash provided by operating activities:  |                   |                   |
| Depreciation and amortization   | <u>217,111</u>    | <u>217,111</u>    |
| <b>NET CASH PROVIDED BY<br/>OPERATING ACTIVITIES</b>  | <u>\$ 396,486</u> | <u>\$ 364,289</u> |

See accompanying notes.

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2014 and 2013**

**NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES**

**Formation and Nature of Business** - Public Safety Academy Housing, Inc. (“the Organization”) was incorporated on February 26, 2003 as a direct support organization of Tallahassee Community College (“the College”), within the meaning of Section 240.331, Florida Statutes, or any successor provision. The Organization was formed, among other purposes, to make available housing to participants in programs affiliated with the Pat Thomas Law Enforcement Academy. At the direction of the Board of Trustees of Tallahassee Community College, income derived by the Organization, subject to the assignment of revenue and other amounts derived from the operation of the facility, may be transferred to the Tallahassee Community College.

A summary of significant accounting policies follows:

**Basis of Accounting** - The Organization follows financial reporting requirements for enterprise funds, which use the accrual basis of accounting. Under this method, revenue is recorded when earned and expenses are recognized when incurred.

**Property and Equipment** - Cost directly associated with the construction of the housing complex including interest incurred from financing during the construction period is capitalized to the cost of the building and depreciation is provided over the building’s estimated life of 39 years on a straight line basis.

Furniture and equipment with a value of or costing over \$500 is recorded at cost and depreciated over its estimated useful lives of five to seven years on a straight line basis.

**Income Taxes** - The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes. Additionally, the Organization has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code.

U.S. GAAP requires that a tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded.

Due to its tax-exempt status, the Organization is not subject to U.S. federal income tax or state income tax. The Organization’s Form 990 has not been subject to examination by the Internal Revenue Service or the state of Florida for the last three years. The Organization does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2014 and 2013**

**NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Income Taxes-Continued** - Organization recognizes interest and/or penalties related to income tax matters in income tax expense. The Organization did not have any amounts accrued for interest and penalties at March 31, 2014 and 2013.

**Cash Equivalents** - For purposes of the statement of cash flows all highly liquid instruments with a maturity of three months or less are considered to be cash equivalents.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Election to Apply FASB Accounting Standards Codification** - The Organization has elected to apply all FASB Accounting Standards Codification, except for those that conflict with GASB pronouncements, as permitted by GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements."

**Subsequent Events** - Management has performed an analysis of the activities and transactions subsequent to March 31, 2014 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended March 31, 2014. Management has performed their analysis through the date of this report.

**NOTE 2 - RELATED PARTY TRANSACTIONS**

On May 21, 2004, the College entered into a long-term lease to rent ten acres of land to the Organization in order to build the housing complex. Terms of the lease grants the Organization the use of the land for a 99 year term at less than fair market value rates of \$1 each year, paid in advance.

In November 2005, the Organization executed an agreement with the College to operate the housing complex. Terms of the agreement include monthly lease revenue amounting to \$62,159 through June 30, 2012, then increased to \$62,409; with automatic annual lease renewals unless thirty day prior notice of cancellation is given by either party. Total lease income earned amounted to \$748,913 for each of the years ended March 31, 2014 and 2013.

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2014 and 2013**

**NOTE 3 - PROPERTY AND EQUIPMENT**

Property and equipment as of March 31, 2014 and 2013, is summarized as follows:

|                          | <u>2014</u>         | <u>2013</u>         |
|--------------------------|---------------------|---------------------|
| Building                 | \$ 8,098,760        | \$ 8,098,760        |
| Furniture and equipment  | <u>577,950</u>      | <u>577,950</u>      |
|                          | 8,676,710           | 8,676,710           |
| Accumulated depreciation | <u>(2,291,151)</u>  | <u>(2,083,490)</u>  |
|                          | <u>\$ 6,385,559</u> | <u>\$ 6,593,220</u> |

Depreciation expense for the years ended March 31, 2014 and 2013 amounted to \$207,661 and \$207,660, respectively.

**NOTE 4 - MORTGAGE NOTE PAYABLE**

Mortgage note payable as of March 31, 2014 and 2013 was as follows:

|  | <u>2014</u>         | <u>2013</u>         |
|--|---------------------|---------------------|
| \$9,000,000 mortgage note payable executed May 21, 2004 with Gadsden County, Florida and assigned to a commercial lender; bearing interest at 5.45%; payable interest only for initial twelve months then monthly installments of principal and interest in the amount of \$61,659; maturing May 21, 2025. Note is collateralized by a leasehold mortgage in real estate and first priority security interest in all personal property located at the facility. Note is also collateralized by assignment of rents and leases related to housing facility. | \$ 6,239,009        | \$ 6,633,717        |
| Less current portion   | <u>( 370,543)</u>   | <u>( 350,730)</u>   |
|  | <u>\$ 5,868,466</u> | <u>\$ 6,282,987</u> |

As of March 31, 2014, the scheduled maturities of the mortgage note payable was as follows:

|                |                     |
|----------------|---------------------|
| March 31, 2015 | 370,543             |
| 2016           | 424,709             |
| 2017           | 449,612             |
| 2018           | 475,095             |
| 2019           | 502,023             |
| Thereafter     | <u>4,017,027</u>    |
|                | <u>\$ 6,239,009</u> |

**PUBLIC SAFETY ACADEMY HOUSING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2014 and 2013**

**NOTE 5 – DEFERRED LOAN COSTS**

The Organization capitalizes loan costs from the mortgage when incurred and amortizes those costs over the life of the loan. Deferred loan costs as of March 31, 2014 and 2013, is summarized as follows:

|                               | <u>2014</u>              | <u>2013</u>              |
|-------------------------------|--------------------------|--------------------------|
| Loan costs                    | \$ <u>189,010</u>        | \$ <u>189,010</u>        |
| Less accumulated amortization | <u>( 85,052)</u>         | <u>( 75,602)</u>         |
| Deferred loan costs, net      | \$ <u><u>103,958</u></u> | \$ <u><u>113,408</u></u> |

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**INDEPENDENT AUDITORS' 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  
Public Safety Academy Housing, Inc.  
Tallahassee, Florida

We have audited, 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, the financial statements of Public Safety Academy Housing, Inc. (a Florida nonprofit organization), which comprise the statements of financial position as of March 31, 2014 and 2013, and the related statements of activities, and cash flows for the years ended, and the related notes to the financial statements and have issued our report there on dated August 21, 2014.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Public Safety Academy Housing, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Academy Housing, Inc.'s internal control. Accordingly we do not express an opinion on the effectiveness of Public Safety Academy Housing, Inc.'s internal control.

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

Our consideration of the internal control over financial reporting 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 an deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exists that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of Public Safety Academy Housing, Inc. are free of 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 on noncompliance 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.

*Thomson Brock & Company*

August 21, 2014