



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 26, 2022

Charter School Board
The Hope Academy, Inc.
3919 Madison Avenue, Suite 100
Indianapolis, IN 46227

We have reviewed the audit report of The Hope Academy, Inc., which was opined upon by Blue & Co., LLC, Independent Public Accountants, for the period July 1, 2020 to June 30, 2021. Per the *Report of Independent Auditors* the financial statements included in the report present fairly the financial condition of The Hope Academy, Inc. as of June 30, 2021 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Blue & Co., LLC prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Audit Report for The Hope Academy, Inc., was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner



FINANCIAL STATEMENTS

JUNE 30, 2021

CPAs / ADVISORS



THE HOPE ACADEMY, INC.

TABLE OF CONTENTS
JUNE 30, 2021

	Page
Report of Independent Auditors	1
Financial Statements	
Statement of Financial Position.....	3
Statement of Activities and Changes in Net Assets	4
Statement Cash Flows	5
Notes to Financial Statements.....	6
Reporting under <i>Government Auditing Standards</i>	
Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13
Other Report	15



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REPORT OF INDEPENDENT AUDITORS

Board of Directors
The Hope Academy, Inc.
Indianapolis, Indiana

Report on the Financial Statements

We have audited the accompanying financial statements of The Hope Academy, Inc. (Hope Academy), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, issued by the Indiana State Board of Accounts. 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.

Board of Directors
The Hope Academy, Inc.
Indianapolis, Indiana

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hope Academy as of June 30, 2021, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022 on our consideration of Hope Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Academy's internal control over financial reporting and compliance.

Blue & Co., LLC

Indianapolis, Indiana
January 31, 2022

THE HOPE ACADEMY, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Current assets

Cash	\$ 376,913
Grant receivables	637,306
Total current assets	<u>1,014,219</u>

Property and equipment

Furniture and equipment	17,875
Leasehold improvements	63,499
Software	18,215
Vehicles	39,925
	<u>139,514</u>
Accumulated depreciation	(20,491)
Property and equipment, net	<u>119,023</u>
Total assets	<u><u>\$ 1,133,242</u></u>

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable and accrued expenses	\$ 52,069
Accrued salaries, wages and related liabilities	8,871
Refundable advances	95,000
Total liabilities	<u>155,940</u>

Net assets

Without donor restrictions	<u>977,302</u>
Total liabilities and net assets	<u><u>\$ 1,133,242</u></u>

THE HOPE ACADEMY, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2021

Operating revenue	
State support	\$ 720,964
Federal support	619,678
Other revenue	9,572
Total operating revenue	<u>1,350,214</u>
Operating expenses	
Salaries and benefits	1,108,411
Fiscal and administrative	195,970
Purchased services	258,875
Advertising	43,392
Depreciation	20,491
Insurance	3,443
Rent	144,250
Other	69,636
Total operating expenses	<u>1,844,468</u>
Operating loss	(494,254)
Nonoperating revenue	
Contributions	630,458
Interest income	521
Total nonoperating revenue	<u>630,979</u>
Revenue over expenses	136,725
Other changes	
Net asset transfer from The Recovery High School at Fairbanks, Inc.	<u>840,577</u>
Change in net assets without donor restrictions	977,302
Net assets	
Beginning of year	-0-
End of year	<u>\$ 977,302</u>

See accompanying notes to financial statements.

THE HOPE ACADEMY, INC.

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

Operating activities

Change in net assets	\$ 977,302
Adjustments to reconcile change in net assets to net cash flows from operating activities	
Depreciation	20,491
Net asset transfer from The Recovery High School at Fairbanks, Inc.	(840,577)
Changes in operating assets and liabilities	
Grant receivables	(637,306)
Accounts payable and accrued expenses	52,069
Accrued salaries, wages and related liabilities	8,871
Refundable advances	95,000
Net cash flows from operating activities	<u>(324,150)</u>

Investing activities

Property and equipment additions	(139,514)
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Financing activities

Net asset transfer from The Recovery High School at Fairbanks, Inc.	<u>840,577</u>
Change in cash	376,913

Cash

Beginning of year	<u>-0-</u>
End of year	<u>\$ 376,913</u>

See accompanying notes to financial statements.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Hope Academy, Inc. (Hope Academy) is a not-for-profit, fully accredited, tuition-free, Indiana public charter high school based in Indianapolis, Indiana. Hope Academy was incorporated June 10, 2019, for the purpose of providing opportunities for academic achievement, sobriety and personal growth for students and their families. Hope Academy was awarded a charter grant from the State of Indiana. During 2021, as The Recovery High School at Fairbanks, Inc. dissolved, approximately \$841,000 of net assets without donor restrictions were transferred to Hope Academy.

Basis of Accounting

Hope Academy prepares its financial statements using the accrual basis of accounting. Accrual accounting requires the recognition of revenues when they are earned and measurable in the accounting period when services are provided, and the recognition of expenses in the period in which they occur.

Use of Estimates

The preparation of financial statements in conformity with the accounting principles generally accepted in the United States of America 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

Hope Academy maintains its cash in accounts, which at times, may exceed federally insured limits. Hope Academy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Grant Receivables

Grant receivables are amounts due from federal, state or local government agencies or other organizations. Grant amounts are recognized as receivable when Hope Academy has incurred expenditures in compliance with specific contract or grant provisions or amounts billed for incurred expenditures or services and not yet paid. The government agencies or other organizations are billed in the period in which expenditures are incurred. Furthermore, grant receivables are recognized at the net amount Hope Academy expects to collect based on established collection history. Hope Academy recognizes a separate allowance only when it determines there has been an unforeseeable change in the agencies' ability to pay subsequent to the delivery of goods and services resulting in an impairment loss. Such account balances are charged off against the allowance after all means of collection have been exhausted and the potential recovery is considered remote. Hope Academy did not record an allowance for doubtful accounts as of June 30, 2021.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2021

Prepaid Expenses

Prepaid expenses relate to advance payments on products or services that will be used for future programs or activities.

Property and Equipment

Property and equipment are recorded at cost, or if donated, at fair market value at date of donation, and include expenditures for new additions and repairs which substantially increase the useful lives of existing property and equipment. Maintenance repairs and minor renewals are expenses as incurred. When property and equipment are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss for the period is recognized. Depreciation is provided over the estimated useful life of each class of depreciable asset, ranging from three through fifteen years, and is computed on using the straight-line method. Depreciation expense was approximately \$20,000 for the year ended June 30, 2021.

Net Assets

Net assets, support, revenues, gains, and losses are classified based on the absence or existence of donor restrictions. Accordingly, the net assets of Hope Academy are classified and reported as follows:

- Net assets without donor restrictions: Net assets that are currently available for operating purposes under the direction of the board or designated by the board for specific use.
- Net assets with donor restrictions: Net assets subject to donor stipulations for specific operating purposes or time restrictions. These include donor restrictions requiring the net assets be held in perpetuity or for a specified term with investment return available for operations or specific purposes. When a donor restriction is met or expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported as net assets released from donor restrictions. Hope Academy did not have any net assets with donor restrictions as of June 30, 2021.

Public Support

Hope Academy's revenue is primarily derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Receipt of these funds is subject to the fulfillment of certain obligations by Hope Academy as prescribed by these programs and funds may be subject to repayment upon a determination of noncompliance made by a funding agency. Amounts received are recognized as revenue when Hope Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. As of June 30, 2021, refundable advances were approximately \$95,000. Qualifying expenditures incurred before amounts are received are reported as grant receivables in the statement of financial position. As of June 30, 2021, grant receivables were approximately \$637,000.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2021

Hope Academy receives state funds that have been designated for charter schools from the Indiana Department of Education (IDOE). The State of Indiana uses a formula based on the number of students enrolled in the school during the year to determine the amount of funds Hope Academy receives. Hope Academy also receives federal support through a variety of programs administered by the IDOE and United States Department of Agriculture.

Hope Academy derives a significant portion of its revenue from state and federal funding programs (approximately 99% in 2021). The receipt of future revenues by Hope Academy is subject to, among other factors, state and federal policies affecting education, economic conditions, and other conditions which are impossible to predict.

Contributions received, including unconditional promises to give, are recognized when received. Contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. If a restriction is fulfilled in the same reporting period in which the contribution is received, the contribution is reported as net assets without donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, applicable net assets with restriction are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from donor restrictions.

Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due unless the contribution is clearly intended to support activities of the current year or is received with restrictions. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met. Hope Academy also evaluates whether a contribution is unconditional or conditional based on the absence or presence of barriers and any right of return provisions.

Other Revenue

Other revenue consists of student fees, student lunch, textbook rental and other miscellaneous income.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, performed by professionals with those skills, and would otherwise be purchased by Hope Academy. Volunteers also provide program services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met. These services include volunteering at events and clerical work.

Advertising

Hope Academy uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed as incurred. Advertising expense approximated \$43,000 during the year ended June 30, 2021.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2021

Income Taxes

Hope Academy is a not-for-profit corporation as defined by Section 501(c)(3) of the Internal Revenue Code and, accordingly, is exempt from federal and state income taxes. As such, Hope Academy is generally exempt from income taxes. However, Hope Academy is required to file Federal Form 990 – Return of Organization Exempt from Income Tax which is an informational return only.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by Hope Academy and recognize a tax liability if Hope Academy has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by Hope Academy, and has concluded that as of June 30, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

The income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions). Hope Academy is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Litigation

Hope Academy may be involved in litigation and regulatory investigations arising in the course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the future financial position, results of operations or cash flows of Hope Academy.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about Hope Academy's ability to continue as a going concern for a period of one year from the date the financial statements were available to be issued.

Subsequent Events

Hope Academy has evaluated events or transactions occurring subsequent to the statement of financial position date for recognition and disclosure in the accompanying financial statements through the date the financial statements were available to be issued which is January 31, 2022.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2021

Recently Issued Accounting Standards

In February 2016, the Financial Accounting Standards Board (the FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. Hope Academy is not required to adopt this ASU until its fiscal year ending June 30, 2023. The ASU is intended to improve financial reporting about leasing transactions by requiring entities that lease assets to recognize on their statement of financial position the assets and liabilities for the rights and obligations created by those leases, and to provide additional disclosures regarding the leases. Leases with terms (as defined in the ASU) of twelve months or less are not required to be reflected on an entity's statement of financial position.

In September 2020, the FASB issued ASU No. 2020-07 *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This standard is intended to increase transparency around contributed nonfinancial assets (also known as "gifts-in-kind") received by not-for-profit (NFP) organizations, including information on how those assets are used and how they are valued. This standard requires that an NFP present contributed nonfinancial assets as a separate line item in the statement of activities and changes in net assets, apart from contributions of cash or other financial assets. In addition, there are expanded disclosure requirements. Hope Academy will be required to adopt this new standard in its year ending June 30, 2022.

Hope Academy is presently evaluating the effects that these ASUs will have on its future financial statements, including related disclosures.

2. PENSION PLAN

Hope Academy elected to become a participating employer in the Indiana Public Retirement System (INPRS). INPRS resulted from legislation passed in 2010 that merged the Public Employees' Retirement Fund (PERF) and the Indiana Teachers' Retirement Fund (TRF), with the merger of the funds being effective as of July 1, 2011. Certain Hope Academy employees (licensed teachers, counselors, and certain administrative staff) are eligible to participate in the TRF Defined Benefit Plan (TRF DB) and TRF Defined Contribution Plan (TRF DC). TRF DB is a cost-sharing multiple-employer defined benefit retirement plan governed by the State of Indiana and administered by the INPRS Board. TRF DC is a cost-sharing multiple-employer defined contribution plan governed by the State of Indiana and administered by the INPRS Board.

By statute, employers are required to contribute 7.5% of an employee's pretax gross income to TRF DB. Employers may also elect to contribute an additional 3% to TRF DC in lieu of the employee's own contributions. Hope Academy has elected to make the voluntary contribution to TRF DC on behalf of its eligible employees. Hope Academy contributed approximately \$34,000 to TRF on behalf of its employees for 2021. Should Hope Academy elect to withdraw from TRF, Hope Academy could be subject to a withdrawal fee. Hope Academy's contributions represent an insignificant percentage of the total contributions received by TRF. A copy of the complete annual report for the year ended June 30, 2021 can be obtained at: www.in.gov/inprs.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2021

3. RISKS AND UNCERTAINTIES

Hope Academy provides education instruction services to families residing in Marion and surrounding counties in Indiana and is subject to the risks of economic and competitive forces at work within this geographic area.

The majority of revenues relate to legislation enacted by the State of Indiana. Changes in state legislation could significantly affect Hope Academy. Additionally, Hope Academy is subject to monitoring and audit by state agencies. Those examinations may result in additional liability to be imposed on Hope Academy.

4. LIQUIDITY AND AVAILABILITY OF RESOURCES

Hope Academy has financial assets available within one year of the June 30, 2021 statement of financial position date to meet cash needs for general expenditure, consisting of the following:

Financial assets	
Cash	\$ 376,913
Grant receivables	637,306
Total financial assets	<u>\$ 1,014,219</u>

Grant receivables are subject to implied time restrictions but are expected to be collected within one year. Hope Academy has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

5. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing program and supporting services have been summarized on a natural basis in the statements of activities and changes in net assets and have been summarized on a functional basis below. Certain costs have been allocated among education services, management and general, and fundraising categories based on actual direct expenditures incurred by departments and cost allocations based upon time spent by Hope Academy's personnel. Other expenses require allocation on a reasonable basis that is consistently applied. Other expenses that are allocated include travel, advertising, depreciation, insurance, rent, and other, which are allocated based on the ratio of direct costs charged to the category to total direct costs. Although the methods used were appropriate, alternative methods may provide different results.

THE HOPE ACADEMY, INC.

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2021

Expenses related to providing program and supporting services for 2021 are summarized below:

	2021			
	Education Services	Management and General	Fundraising	Total Expenses
Salaries and benefits	\$ 632,671	\$ 466,225	\$ 9,515	\$ 1,108,411
Fiscal and administrative	110,683	83,581	1,706	195,970
Purchased services	134,128	122,252	2,495	258,875
Advertising	27,259	15,810	323	43,392
Depreciation	12,873	7,466	152	20,491
Insurance	2,162	1,255	26	3,443
Rent	90,617	52,560	1,073	144,250
Other	43,837	25,283	516	69,636
	<u>\$ 1,054,230</u>	<u>\$ 774,432</u>	<u>\$ 15,806</u>	<u>\$ 1,844,468</u>

6. COVID-19

In March 2020, the World Health Organization declared Coronavirus (COVID-19) a pandemic. The continued spread of COVID-19, or any similar outbreaks in the future, may continue to adversely impact the local, regional, national and global economies. The extent to which COVID-19 continues to impact Hope Academy's operating results is dependent on the breadth and duration of the pandemic and could be affected by other factors management is not currently able to predict. Impacts have included and may continue to include, but are not limited to, additional costs for responding to COVID-19, potential shortages of personnel, potential shortages of supplies, and loss of, or reduction to, revenue. Management believes Hope Academy is taking appropriate actions to respond to the pandemic. However, the full impact is unknown and cannot be reasonably estimated at the date the financial statements were available to be issued.



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**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
The Hope Academy, Inc.
Indianapolis, Indiana

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 The Hope Academy, Inc. (Hope Academy), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hope Academy's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hope Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of Hope Academy'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 Hope Academy'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.

Board of Directors
The Hope Academy, Inc.
Indianapolis, Indiana

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hope Academy'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance *with Government Auditing Standards* in considering Hope Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blue & Co., LLC

Indianapolis, Indiana
January 31, 2022

THE HOPE ACADEMY, INC.

OTHER REPORT
YEAR ENDED JUNE 30, 2021

The reports presented herein were prepared in addition to another official report prepared for Hope Academy as listed below:

The Hope Academy, Inc.
Supplemental Audit Report

The Supplemental Audit Report contains the results of compliance testing required by the Indiana State Board of Accounts under its *Guidelines for the Audits of Charter Schools Performed by Private Examiners* pertaining to matters addressed in its *Accounting and Uniform Guidelines Manual for Indiana Charter Schools*.