

**COMMUNITY COALITION ON  
HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**FINANCIAL REPORT**

**JUNE 30, 2021**

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**FINANCIAL REPORT  
JUNE 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

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**Board of Directors**  
**Community Coalition on Homelessness Corporation**  
**d/b/a Turning Points**  
**Bradenton, Florida**

We have audited the accompanying financial statements of Community Coalition on Homelessness Corporation, (a non-profit organization) (the "Organization") which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Coalition on Homelessness Corporation 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.

## Report on Summarized Comparative Information

We have previously audited Community Coalition on Homelessness Corporation's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 15, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's 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 the Organization's internal control over financial reporting and compliance.

*Mauldin & Jenkins, LLC*

Bradenton, Florida  
December 30, 2021

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021**

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2020)

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
<b>Current assets</b>		
Cash	\$ 1,040,110	\$ 681,647
Certificates of deposit	667,208	717,412
Accounts and grants receivable	248,649	368,670
Promises to give, net	14,784	-
Prepaid expenses	28,345	9,456
	<u>1,999,096</u>	<u>1,777,185</u>
<b>Property and equipment, net</b>	<u>3,718,702</u>	<u>3,782,183</u>
<b>Other assets</b>		
Promises to give, net	379,468	-
Deposits	1,247	1,247
	<u>380,715</u>	<u>1,247</u>
<b>TOTAL ASSETS</b>	<u>\$ 6,098,513</u>	<u>\$ 5,560,615</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 40,177	\$ 43,226
Other accrued expenses	13,023	22,317
Accrued payroll	42,646	32,609
Accrued vacation	18,145	26,810
	<u>113,991</u>	<u>124,962</u>
<b>Long-term liabilities</b>		
Note payable	-	213,200
<b>TOTAL LIABILITIES</b>	<u>113,991</u>	<u>338,162</u>
<b>NET ASSETS</b>		
Without donor restrictions		
Undesignated	4,649,848	4,622,869
Designated by the Board for future repairs	125,000	125,000
Designated by the Board for future building expansion and renovation	800,000	-
Designated by the Board for hazard pay	-	9,672
With donor restrictions		
Time or purpose	409,674	464,912
<b>TOTAL NET ASSETS</b>	<u>5,984,522</u>	<u>5,222,453</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 6,098,513</u>	<u>\$ 5,560,615</u>

See Notes to Financial Statements.

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2020)**

	Without Donor Restrictions	With Donor Restrictions Time and Purpose	Total	Total 2020
<b>Revenue and support</b>				
Contributions	\$ 1,000,192	\$ -	\$ 1,000,192	\$ 179,085
In-kind contributions	2,456,701	-	2,456,701	3,362,501
Special events	7,550	-	7,550	416,556
Federal grants	205,946	730,456	936,402	396,714
State grants	-	347,003	347,003	367,697
County grants	16,616	613,811	630,427	690,860
Foundation, trust and other grants	90,014	1,246,565	1,336,579	931,033
Interest income	8,399	-	8,399	16,733
Other	57,043	-	57,043	64,476
Net assets released from restriction	2,993,073	(2,993,073)	-	-
<b>Total revenue and support</b>	<b>6,835,534</b>	<b>(55,238)</b>	<b>6,780,296</b>	<b>6,425,655</b>
<b>Functional expenses</b>				
<b>Program services</b>				
Day resource	343,503	-	343,503	421,425
Dental program	702,153	-	702,153	887,971
Medical program	2,638,475	-	2,638,475	3,271,027
Transitional development and rental assistance	1,694,316	-	1,694,316	975,206
Veterans and families	209,894	-	209,894	325,159
Operations	210,220	-	210,220	179,677
Total program services	5,798,561	-	5,798,561	6,060,465
<b>Support services</b>				
General and administrative	136,413	-	136,413	253,416
Fundraising	83,253	-	83,253	113,878
Total support services	219,666	-	219,666	367,294
Total functional expenses	6,018,227	-	6,018,227	6,427,759
Increase (decrease) in net assets	817,307	(55,238)	762,069	(2,104)
Net assets, beginning of year	4,757,541	464,912	5,222,453	5,224,557
Net assets, end of year	\$ 5,574,848	\$ 409,674	\$ 5,984,522	\$ 5,222,453

See Notes to Financial Statements.

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2020)**

	Day Resource	Dental Program	Medical Program	Transitional Development and Rental Assistance	Veterans and Families	Operations	Total Program Services	General and Administrative	Fundraising	Total Expenses	Total 2020
Client expenses	\$ 123,419	\$ 426,204	\$ 2,283,695	\$ 1,276,909	\$ 115,852	\$ 9,033	\$ 4,235,112	\$ 2,419	\$ -	\$ 4,237,531	\$ 4,709,978
Salaries and benefits	151,141	203,683	283,076	340,118	63,413	59,673	1,101,104	73,096	68,429	1,242,629	1,173,244
Professional fees	8,733	16,355	14,524	20,390	6,419	21,665	88,086	21,302	1,115	110,503	109,140
Marketing and fundraising	-	179	214	-	-	4,546	4,939	3,829	3,801	12,569	50,248
Conventions, training and licenses	364	10,484	1,479	3,073	1,674	3,482	20,556	2,958	59	23,573	27,248
Technology expenses	2,344	7,420	18,454	5,583	969	16,558	51,328	1,664	4,069	57,061	72,787
Office expenses	5,296	4,173	6,132	6,500	3,947	19,774	45,822	13,306	870	59,998	32,536
Occupancy	23,363	15,547	12,793	13,264	6,831	45,531	117,329	6,626	1,562	125,517	100,591
Insurance expense	2,916	2,199	2,199	3,088	771	8,852	20,025	1,558	308	21,891	24,435
Depreciation	25,927	15,909	15,909	25,391	10,018	21,106	114,260	9,655	3,040	126,955	127,552
<b>Total expenses</b>	<b>\$ 343,503</b>	<b>\$ 702,153</b>	<b>\$ 2,638,475</b>	<b>\$ 1,694,316</b>	<b>\$ 209,894</b>	<b>\$ 210,220</b>	<b>\$ 5,798,561</b>	<b>\$ 136,413</b>	<b>\$ 83,253</b>	<b>\$ 6,018,227</b>	<b>\$ 6,427,759</b>

See Notes to Financial Statements.

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2020)**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 762,069	\$ (2,104)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities		
Depreciation	126,955	127,552
(Increase) decrease in operating assets:		
Accounts and grants receivable	120,021	(176,700)
Promises to give	(394,252)	-
Prepaid expenses	(18,889)	5,965
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(10,971)	50,035
Net cash provided by operating activities	584,933	4,748
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(63,474)	(52,863)
Purchase of certificates of deposit	50,204	(263,403)
Net cash (used in) investing activities	(13,270)	(316,266)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds (payments) from note payable	(213,200)	213,200
Net cash provided by (used in) financing activities	(213,200)	213,200
Net increase (decrease) in cash	358,463	(98,318)
Cash, beginning of year	681,647	779,965
Cash, end of year	\$ 1,040,110	\$ 681,647

**See Notes to Financial Statements.**



# COMMUNITY COALITION ON HOMELESSNESS CORPORATION D/B/A TURNING POINTS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

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### NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Coalition on Homelessness Corporation d/b/a Turning Points (the "Organization") is a not-for-profit organization organized under the laws of the State of Florida on March 24, 1995. The Organization's primary objective is to advocate for the homeless person, the near homeless and those at risk of becoming homeless in Manatee County, Florida, and to coordinate and facilitate the delivery of services to homeless individuals without regard to race, color, religion, gender, national origin, age, marital status, sexual orientation, disabling conditions or any other consideration prohibited by law.

Significant accounting policies are as follows:

#### **Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities.

The accompanying financial statements have been prepared in conformity with the disclosure and display requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*. Accordingly, net assets are reported in each of the following two classes: (1) net assets without donor restrictions, and (2) net assets with donor restrictions.

Net assets with donor restrictions are created only by donor-imposed stipulations. Some donor-imposed stipulations are temporary in nature, such as those that will be met either by actions of the Organization and/or the passage of time. Other donor-imposed stipulations are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All other net assets, including Board-designated or appropriated amounts, are not subject to donor-imposed stipulations and are reported as part of net assets without donor restrictions.

From time to time the Board designates certain recurring and/or non-recurring items for use on specific future projects. At June 30, 2021, net assets designated by the Board for future repairs and future expansion and renovation totaled \$125,000 and \$800,000.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Management Estimates**

The preparation of financial statements in conformity with 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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Accounts Receivable**

Accounts receivable consist of grants receivable and other receivables. Accounts receivable are recorded at their net realizable value and are based on services performed prior to year-end, but not collected as of the statement of financial position date. The Organization uses the allowance method to account for uncollectible accounts receivable. As of June 30, 2021, all receivables are considered fully collectible.

**Cash and Cash Equivalents**

The Organization considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

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

**Contributions**

Unconditional promises to give cash and other assets are reported at estimated fair value at the date the promise is received. Conditional promises to give are recognized when the conditions are substantially met, and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions with donor-imposed restrictions that are met in the same reporting period are reported as net assets without donor restrictions.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment**

Property and equipment acquisitions in excess of \$1,000 are recorded at cost, estimated cost, or if donated, at fair value on the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed using the straight-line method.

	<u>Years</u>
Buildings and improvements	5-39
Furniture, fixtures and equipment	3-10
Vehicles	5

Maintenance and repairs of property and equipment are charged to operations and major improvements are capitalized.

**Functional Allocation of Expenses**

The costs of providing various programs and other activities and the administration of the Organization have been summarized on a functional basis in the statement of activities. Salaries and other expenses which are associated with a specific program are charged directly to that program. Administrative and general expenses and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided.

**Income Taxes**

The Organization qualifies as a charitable organization as defined by Internal Revenue Code Section 501(c)(3) and, accordingly is exempt from federal income taxes under Internal Revenue Code Section 501(a). However, the Organization is subject to income tax on unrelated business income. For the year ended June 30, 2021, the Organization incurred no income tax expense.

It is the Organization's policy to account for any uncertainties in income tax law in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. ASC 740-10 clarifies the accounting for uncertain income tax positions and requires that the Organization recognize the impact of such a tax position in its financial statements if, upon ultimate settlement, that position is more-likely-than-not to be sustained. Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has taken no uncertain tax positions that require adjustment to the financial statements. As a result, no provision or liability for income taxes has been included in the financial statements. The Organization files a 990 Return of Organization Exempt from Income Tax.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Donated Services**

Numerous volunteers have donated significant amounts of time to the Organization's various programs. The Organization records donations of materials and services at the fair value of those materials and services. During the year ended June 30, 2021, contributed materials and services totaled \$2,456,701 and were used in program activities. Additionally, other services have not been recognized in the accompanying statement of activities because the criteria for recognition under generally accepted accounting principles have not been satisfied. Although no amounts have been reflected in the financial statements, management estimates the fair value of those 30,593 hours of service to be \$819,409 for the year ended June 30, 2021.

**Summarized Financial Information for 2020**

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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements as of and for the year ended June 30, 2020, from which the summarized information was derived.

**Recently Adopted Accounting Pronouncements**

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers*, which provides guidance for revenue recognition. This ASU's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects consideration to which the organization expects to be entitled in exchange for those goods or services.

In June 2018, the FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which establishes standards for characterizing grants and similar contracts with resource providers as either exchange transactions or contributions.

The Organization adopted the new guidance in ASU No. 2014-09 and ASU No. 2018-08 as of July 1, 2019 without any changes to the way it recognizes revenue.

**Subsequent Events**

The Organization has evaluated subsequent events through December 30, 2021, the date which the financial statements were available to be issued.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 2. LIQUIDITY AND AVAILABILITY**

The Organization's working capital and cash flows have seasonal variations during the year attributable to the annual cash receipts for contributions and grants. The Organization manages liquidity during the year by utilizing the following strategies: Operating with a balanced budget which assumes collection of sufficient revenue via contributions, grants, and special events to cover operating expenditures not covered by donor-restricted resources, regular analysis of actual operating results versus budget and establishment of a reserve fund.

The following table reflects the Organization's total financial assets as of June 30, 2021, and the amounts of those financial assets which could be made available within 12 months to meet operating expenditures:

Financial assets available to meet operating expenditures over the next 12 months	
Cash and equivalents	\$ 1,040,110
Certificates of deposit	667,208
Accounts and grants receivable	248,649
Promises to give	14,784
Less Board designated net assets	(925,000)
Less net assets with donor restrictions	(409,674)
Financial assets available to meet operating expenditures	<u>\$ 636,077</u>

**NOTE 3. PROMISES TO GIVE**

Unconditional promises to give consist of the following at June 30, 2021:

Amounts due in:	
Less than one year	\$ 14,784
One to five years	490,050
	<u>504,834</u>
Less allowance	(61,843)
Less discount	(48,739)
	<u>\$ 394,252</u>

The Organization evaluates the collectability of its promises to give annually. Management believes the allowance for doubtful accounts is adequate. Unconditional promises to give due in one to five years are discounted at 3%.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 4. PROPERTY AND EQUIPMENT**

Property and equipment consists of the following at June 30, 2021:

Land	\$ 912,034
Building and improvements	3,659,932
Furniture, fixtures and equipment	383,284
Vehicles	<u>18,220</u>
	4,973,470
Less accumulated depreciation	<u>(1,254,768)</u>
	<u><u>\$ 3,718,702</u></u>

**NOTE 5. NOTE PAYABLE**

In April 2020, the Organization obtained a loan through the Paycheck Protection Program – Small Business Administration for \$213,200 due to COVID-19. The loan is administered through a local financial institution with a fixed interest rate of 1% per year. On March 17, 2021 the loan was forgiven by the SBA and is recognized as federal grants on the accompanying statement of activities.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 6. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes at June 30, 2021:

Rental assistance	\$ 45,520
Day resource	45,733
Operations	51,968
Veterans and families	57,032
Dental program	93,462
Medical program	17,226
Transitional development	98,733
	<u>\$ 409,674</u>

Net assets with donor restrictions time or purpose at June 30, 2021 consist of \$409,674 of cash.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended June 30, 2021:

Rental assistance	\$ 182,308
Day resource	174,309
Operations	23,874
Veterans and families	195,638
Dental program	579,621
Medical program	355,738
Transitional development	1,481,585
	<u>\$ 2,993,073</u>

**NOTE 7. CONCENTRATION OF CREDIT RISK**

Cash accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At times throughout the year, the Organization's cash balances may exceed insured limits. Management believes that it is not exposed to any significant credit risk on cash and cash equivalents.

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

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**NOTE 8. RISKS AND UNCERTANITIES**

During March 2020, the World Health Organization declared the Coronavirus outbreak a global pandemic. Actions taken around the world to help mitigate the spread of the Coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The Coronavirus and actions taken to mitigate it have had, and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Organization operates. While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization has not seen a significant decrease in revenue. As the economy continues to open throughout its geographic region, management anticipates revenue to remain at or above current levels.

Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, adversely impacted in the near-term as a result of these conditions, including collectability of receivables. The ultimate impact of the pandemic on the Organization's results of operations, financial position, and liquidity or capital resources cannot be reasonably estimated at this time.



## **SUPPLEMENTARY INFORMATION**

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION  
D/B/A TURNING POINTS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Federal Grantor/Pass Through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Health and Human Services</b>		
Passed through the Suncoast Partnership to End Homelessness, Inc.		
Temporary Assistance for Needy Families - QPZ04	93.558	\$ 36,860
Total U.S. Department of Health and Human Services		<u>36,860</u>
<b>U.S. Department of Housing and Urban Development</b>		
Passed through Manatee County		
Emergency Solutions Grant - CARES ACT	14.231	166,569
Emergency Solutions Grant	14.231	96,569
Emergency Solutions Grant	14.231	39,850
Total Emergency Solutions Grant		<u>302,988</u>
Passed through The City of Bradenton		
Community Development Block Grant - COVID-19	14.218	81,751
Community Development Block Grant - COVID-19	14.218	43,911
Community Development Block Grant	14.218	1,680
Community Development Block Grant	14.218	9,110
Community Development Block Grant	14.218	193
Passed through Manatee County		
Community Development Block Grant	14.218	19,094
Community Development Block Grant	14.218	28,386
Total Community Development Block Grant		<u>184,125</u>
Total U.S. Department of Housing and Urban Development		<u>487,113</u>
<b>U.S. Department of Homeland Security</b>		
Emergency Food and Shelter	97.024	50,734
Emergency Food and Shelter	97.024	26,663
Emergency Food and Shelter - COVID-19	97.024	37,239
Total U.S. Department of Homeland Security		<u>114,636</u>
<b>U.S. Department of the Treasury</b>		
Passed through Manatee County		
CARES ACT Funding	21.019	11,700
CARES ACT Funding	21.019	24,408
CARES ACT Funding	21.019	3,733
CARES ACT Funding	21.019	4,995
Total U.S. Department of the Treasury		<u>44,836</u>
<b>U.S. Department of Veterans Affairs</b>		
Supportive Services for Veteran Families	64.033	121,242
Supportive Services for Veteran Families - COVID-19	64.033	59,693
Total U.S. Department of Veterans Affairs		<u>180,935</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 864,380</u>

# COMMUNITY COALITION ON HOMELESSNESS CORPORATION

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2021

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### **NOTE 1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes federal award activity of the Organization under programs of the federal government for the year ended June 30, 2021. The information in the schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

### **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) The Organization has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.
- (3) The Organization did not pass any federal funds through to subrecipients.



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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**Board of Directors**  
**Community Coalition on Homelessness Corporation**  
**Bradenton, Florida**

### **Report on Compliance for the Major Federal Program**

We have audited Community Coalition on Homelessness Corporation's (the "Organization") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2021. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

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## Opinion on the Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

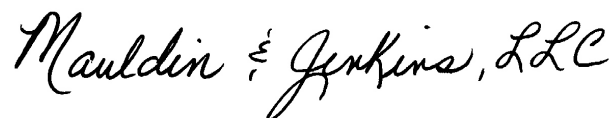
## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Bradenton, Florida  
December 30, 2021

**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**

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**Board of Directors  
Community Coalition on Homelessness Corporation  
Bradenton, Florida**

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 Community Coalition on Homelessness Corporation (the "Organization"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization'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 the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Bradenton, Florida  
December 30, 2021

# COMMUNITY COALITION ON HOMELESSNESS CORPORATION

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2021

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### Section II – Financial Statement Findings

The year ended June 30, 2021 is the Organization's first ever audit under the Uniform Guidance.

### Section III – Federal Award Findings and Questioned Costs

The year ended June 30, 2021 is the Organization's first ever audit under the Uniform Guidance.



**COMMUNITY COALITION ON HOMELESSNESS CORPORATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Section I – Summary of Auditor’s Results**

***Financial Statements***

Type of auditor’s report issued

Unmodified

Internal control over financial reporting:

• Material weakness(es) identified  yes  no

• Significant deficiency(ies) identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

***Federal Awards***

Internal control over major programs:

• Material weakness(es) identified?  yes  no

• Significant deficiency(ies) identified that are not considered to be material weaknesses?  yes  none reported

Type of auditor’s report issued on compliance for major programs.

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?

yes  no

***Identification of major programs:***

CFDA Number 14.231

Name of federal Program or Cluster Emergency Solutions Grant Program

CFDA Number 97.024

Name of federal Program or Cluster Emergency Food and Shelter

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee?  yes  no

**COMMUNITY COALITION ON HOMELESSNESS CORPORATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**Section II – Financial Statement Findings**

No matters reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters reported.