
FAMILY EMERGENCY SHELTER COALITION

FINANCIAL STATEMENTS

June 30, 2016

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2015)

CROSBY & KANEDA
Certified Public Accountants

Dedicated to Nonprofit Organizations



FAMILY EMERGENCY SHELTER COALITION

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Family Emergency Shelter Coalition
Hayward, California

Report on the Financial Statements

We have audited the accompanying financial statements of Family Emergency Shelter Coalition, which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, cash flows and functional expenses 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.

Auditors' 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Emergency Shelter Coalition as of June 30, 2016, and the results of its operations 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 the Family Emergency Shelter Coalition's June 30, 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 3, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016 on our consideration of Family Emergency Shelter Coalition'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 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 results of our audit.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that comprise the Family Emergency Shelter Coalition's financial statements. The Schedule of Alameda County Awards and Loans are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Alameda County Awards and Loans is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements in accordance with *Government Auditing Standards*. In our opinion, the Schedule of Alameda County Awards and Loans is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Certified Public Accountants

Oakland, California

December 1, 2016

FAMILY EMERGENCY SHELTER COALITION

Statement of Financial Position

June 30, 2016

(With Comparative Totals as of June 30, 2015)

Assets	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and cash equivalents	\$ 181,088	\$ 88,763
Grants receivable	152,642	154,764
Accounts receivable	686	1,106
Prepaid expenses	14,199	30,429
Total Current Assets	<u>348,615</u>	<u>275,062</u>
Property and equipment, net (Note 3)	1,952,479	2,012,078
Loan origination fees (Note 4)	1,145	1,212
Total Assets	<u>\$ 2,302,239</u>	<u>\$ 2,288,352</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 25,497	\$ 40,229
Accrued PTO	31,594	33,489
Rental deposits	5,757	4,726
Notes payable, current portion (Note 6)	6,982	6,742
Total Current Liabilities	<u>69,830</u>	<u>85,186</u>
Notes payable (Note 6)	1,925,440	1,895,681
Total Liabilities	<u>1,995,270</u>	<u>1,980,867</u>
Contingencies (Note 7)		
Net Assets		
Unrestricted	298,789	307,485
Temporarily restricted (Note 8)	8,180	-
Total Net Assets	<u>306,969</u>	<u>307,485</u>
Total Liabilities and Net Assets	<u>\$ 2,302,239</u>	<u>\$ 2,288,352</u>

See Notes to the Financial Statements

FAMILY EMERGENCY SHELTER COALITION

**Statement of Activities
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

	Unrestricted	Temporarily Restricted	Totals	
			2016	2015
Support and Revenue:				
Support				
Government grants	\$ 669,211	\$	\$ 669,211	\$ 693,289
Contributions	220,277	180	220,457	234,917
Foundation and corporate grants	188,858	11,750	200,608	194,192
Legacies and bequests	50,725		50,725	25,000
In kind support (Note 10)	35,065		35,065	79,958
Net assets released from restrictions (Note 8)	3,750	(3,750)	-	-
Total Support	<u>1,167,886</u>	<u>8,180</u>	<u>1,176,066</u>	<u>1,227,356</u>
Revenue				
Program fees	62,548		62,548	59,579
Interest and dividends	12		12	2,899
Miscellaneous	200		200	250
Total Revenue	<u>62,760</u>	<u>-</u>	<u>62,760</u>	<u>62,728</u>
Total Support and Revenue	<u>1,230,646</u>	<u>8,180</u>	<u>1,238,826</u>	<u>1,290,084</u>
Expenses				
Program	947,074		947,074	962,977
General and administration	229,337		229,337	216,699
Fundraising	62,931		62,931	101,394
Total Expenses	<u>1,239,342</u>	<u>-</u>	<u>1,239,342</u>	<u>1,281,070</u>
Change in net assets	(8,696)	8,180	(516)	9,014
Net Assets, beginning of year	<u>307,485</u>	<u>-</u>	<u>307,485</u>	<u>298,471</u>
Net Assets, end of year	<u>\$ 298,789</u>	<u>\$ 8,180</u>	<u>\$ 306,969</u>	<u>\$ 307,485</u>

See Notes to the Financial Statements

FAMILY EMERGENCY SHELTER COALITION

**Statement of Cash Flows
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ (516)	\$ 9,014
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:		
Depreciation	80,319	80,215
Donated fixed asset	-	(44,527)
Deferred interest	36,655	36,655
Changes in assets and liabilities:		
Grants receivable	2,122	(63,827)
Accounts receivable	420	(298)
Prepaid expenses	16,230	(21,666)
Loan origination fees	67	67
Accounts payable	(14,732)	4,927
Accrued PTO	(1,895)	1,140
Rental deposits	1,031	(3,354)
Net cash provided (used) by operating activities	119,701	(1,654)
Cash flows from investing activities:		
Purchase of fixed assets/improvements	(20,720)	(35,149)
Net cash provided (used) by investing activities	(20,720)	(35,149)
Cash flows from financing activities:		
Repayments of borrowing	(6,656)	(6,510)
Net cash provided (used) by financing activities	(6,656)	(6,510)
Cash and cash equivalents, beginning of year	88,763	132,076
Cash and cash equivalents, end of year	\$ 181,088	\$ 88,763
Supplemental information:		
Interest paid	\$ 36,655	\$ 36,678

See Notes to the Financial Statements

FAMILY EMERGENCY SHELTER COALITION

**Statement of Functional Expenses
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

	Program	General and Administration	Fundraising	Totals	
				2016	2015
Salaries	\$ 503,786	\$ 110,638	\$ 32,185	\$ 646,609	\$ 672,217
Employee benefits	105,709	23,215	6,753	135,677	174,750
Payroll taxes	38,521	6,932	2,461	47,914	50,254
Total Personnel	<u>648,016</u>	<u>140,785</u>	<u>41,399</u>	<u>830,200</u>	<u>897,221</u>
Legal fees	-	-	-	-	50
Accounting	-	12,000	-	12,000	11,500
Fees for service	7,500	12,500	9,379	29,379	10,662
Supplies	70,054	3,990	11,428	85,472	89,421
Telephone	7,725	5,167	-	12,892	11,051
Postage	102	856	93	1,051	1,051
Occupancy	69,511	25,995	-	95,506	61,956
Equipment rental and maintenance	-	4,363	-	4,363	36,416
Information technology	6,656	5,509	210	12,375	13,984
Copy and printing	-	1,089	82	1,171	797
Travel and meals	5,376	1,914	-	7,290	4,925
Conferences, conventions, meetings	1,668	3,855	-	5,523	3,373
Interest	36,655	-	-	36,655	36,678
Insurance	14,044	6,806	340	21,190	16,441
Dues, licenses, service fees	-	1,255	-	1,255	220
Bank fees, payroll services	-	2,701	-	2,701	3,853
Depreciation	79,767	552	-	80,319	80,215
Bad debt	-	-	-	-	1,256
Total Expenses	<u>\$ 947,074</u>	<u>\$ 229,337</u>	<u>\$ 62,931</u>	<u>\$ 1,239,342</u>	<u>\$ 1,281,070</u>

See Notes to the Financial Statements

FAMILY EMERGENCY SHELTER COALITION

Notes to the Financial Statements For the Year Ended June 30, 2016 (With Comparative Totals for the Year Ended June 30, 2015)

NOTE 1: NATURE OF ACTIVITIES

Family Emergency Shelter Coalition (the Organization) was founded in 1986 by a coalition of area churches/community members to address their concerns about the growing number of families falling into homelessness in mid-Alameda County. The Organization is currently comprised of over 24 churches/community members from the cities of Hayward/Castro Valley/San Lorenzo/San Leandro. The Organization serves low/extremely low-income homeless families with housing - emergency, transitional, permanent - food, supportive services, and linkage to community resources to support its mission to assist homeless families move toward self-sufficiency and end their homelessness.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis of Presentation

The Organization presents information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The three classes are differentiated by donor restrictions.

Unrestricted net assets - consist of resources which have not been specifically restricted by a donor. Unrestricted net assets may be designated for specific purposes by the Organization or may be limited by contractual agreements with outside parties.

Temporarily restricted net assets - represent contributions whose use is limited by donor-imposed stipulations that expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. Temporarily restricted net assets may also include accumulated appreciation of permanently restricted endowment funds that have not been appropriated by the Organization. There were no temporarily restricted net assets as of June 30, 2016.

Permanently restricted net assets - represent contributions whose use is limited by donor-imposed stipulations that require the gift to be invested in perpetuity. The income from such invested assets, including realized and unrealized gains, is generally available to support the activities of the Organization. Donors may also restrict all or part of the income and/or appreciation from these investments to permanently restricted net assets, resulting in increases/decreases to these net assets. There were no permanently restricted net assets as of June 30, 2016.

Contributions

Contributions, including unconditional promises to give, are recognized as revenues in the period the promise is received. Conditional promises to give are not recognized until they become unconditional; that is when the conditions on which

FAMILY EMERGENCY SHELTER COALITION

**Notes to the Financial Statements
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of contribution. Contributions to be received after one year are discounted at an appropriate rate commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Unrestricted contributions and grants are recorded as unrestricted revenue when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Grants and Accounts Receivable

The Organization considers all grants and accounts receivable to be fully collectible at June 30, 2016. Accordingly, no allowance for doubtful accounts was deemed necessary. If amounts become uncollectible, they are charged to expense in the period in which that determination is made.

Income Taxes

The Internal Revenue Service and the California Franchise Tax Board have determined that the Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c) (3) and the California Revenue and Taxation Code Section 23701(d). The Organization has evaluated its current tax positions as of June 30, 2016 and is not aware of any significant uncertain tax positions for which a reserve would be necessary. The Organization's tax returns are generally subject to examination by federal and state taxing authorities for three and four years, respectively after they are filed.

Contributed Services

Contributed services are reflected in the financial statements at the fair value of the services received only if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no contributed services that met the criteria for recognition for the year ended June 30, 2016.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

FAMILY EMERGENCY SHELTER COALITION

**Notes to the Financial Statements
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all money market funds and other highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 - Inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly.

Level 3 - Unobservable inputs for the assets or liability.

The Organization had no assets or liabilities recorded at fair value on June 30, 2016.

Concentration of Credit Risk

At times, the Organization may have deposits in excess of federally insured limits. The risk is managed by maintaining all deposits in high quality financial institutions.

Property and Equipment

Property and equipment purchased by the Organization is recorded at cost. The Organization capitalizes all expenditures for property and equipment over \$1,000; the fair value of donated fixed assets is similarly capitalized. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment or the related lease terms as follows:

Building	30-40 years
Improvements	5-40 years
Furniture and equipment	5-10 years

Expenditures for major renewals and betterments that extend the useful lives of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Management reviews long-lived assets for impairment when circumstances indicate the carrying amount of the asset may not be recoverable. Impairment is recognized if the sum of the undiscounted estimated future cash flows expected to result from the use of the asset is less than the carrying value. When an impairment loss is recognized, the asset's carrying value is reduced to its estimated fair value.

FAMILY EMERGENCY SHELTER COALITION

**Notes to the Financial Statements
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Prior Year Summarized Information

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 GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Reclassifications

Certain accounts in the prior year's summarized information have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Subsequent Events

The Organization has evaluated subsequent events and has concluded that as of December 1, 2016 the date that the financial statements were available to be issued, there were no significant subsequent events to disclose.

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Land	\$ 231,000	\$ 231,000
Buildings and building improvements	2,768,922	2,749,482
Furniture, fixtures, and equipment	129,052	127,839
Less: accumulated depreciation	<u>(1,176,495)</u>	<u>(1,096,243)</u>
Total	<u>\$ 1,952,479</u>	<u>\$ 2,012,078</u>

NOTE 4: LOAN ORIGATION FEES

Loan origination fees consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
Loan issuance costs	\$ 2,020	\$ 2,020
Less: Accumulated amortization	<u>(875)</u>	<u>(808)</u>
Total	<u>\$ 1,145</u>	<u>\$ 1,212</u>

FAMILY EMERGENCY SHELTER COALITION

**Notes to the Financial Statements
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

NOTE 5: LINE OF CREDIT

As of June 30, 2016 the Organization had a \$100,000 unsecured line of credit with a local bank to be drawn down as needed, with interest of 4.00%. As of June 30, 2016, there was no outstanding balance.

NOTE 6: NOTES PAYABLE

Mortgage with the County of Alameda, secured by real estate at 3% interest, with deferred principal and interest to December 31, 2028.	\$ 471,819
Mortgage with the County of Alameda, secured by real estate at 3% interest as of July 1, 2002, with deferred principal and interest through January 1, 2030.	750,000
Non-interest bearing Affordable Housing Program (AHP) loan from the Federal Home Loan Bank of San Francisco administered through the Bank of the West; repayment due in the event of noncompliance during the fifteen year retention period ending April 14, 2018 and subject to AHP regulations.	64,000
Mortgage payable to Bank of the West secured by real estate, due in installments of \$998 per month including 7.5% interest until January, 2007 and then including adjustable interest not to exceed 12.5% and unpaid principal due through January 1, 2032. At June 30, 2014 the interest rate was 3.5%.	142,283
Plus accrued interest	504,320
Less current portion	<u>(6,982)</u>
Total long-term notes payable	<u>\$ 1,925,440</u>

The future scheduled maturities of long-term debt are as follows for the years ending June 30:

2017	\$ 6,982
2018	71,230
2019	7,487
2020	7,754
2021	8,029
Thereafter	<u>1,830,940</u>
Total	<u>\$ 1,932,422</u>

NOTE 7: CONTINGENCIES

Limitations on Use of Property

Property renovated with funding and loans granted by the County of Alameda and the City of Hayward must remain in the use for which those funds were obtained.

FAMILY EMERGENCY SHELTER COALITION

**Notes to the Financial Statements
For the Year Ended June 30, 2016
(With Comparative Totals for the Year Ended June 30, 2015)**

Should the Organization cease to occupy or modify the use of those facilities, the Organization must return the greater of the funds granted or the monies received from any purchaser of the facilities.

Compliance with Donor Restrictions

Grant awards require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants. The Organization's management is of the opinion that it has complied with the terms of all grants.

NOTE 8: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were available as follows for the year ended June 30, 2016:

Lockers for Shelter	\$ 3,000
Tree Planting	180
Computers	<u>5,000</u>
Total	<u>\$ 8,180</u>

During the year ended June 30, 2016 temporarily restricted net assets were released from donor restriction for family support

NOTE 9: CONCENTRATIONS

The Organization receives a portion of its support from federal, state, county, and city governments. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's program and activities.

NOTE 10: IN KIND SUPPORT

In-kind support consisted of the following during the year ended June 30:

	<u>2016</u>	<u>2015</u>
Goods	\$ 35,065	\$ 35,431
Playground improvements	<u>-</u>	<u>44,527</u>
Total	<u>\$ 35,065</u>	<u>\$ 79,958</u>

Dedicated to Nonprofit Organizations

**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**

INDEPENDENT AUDITORS' REPORT

Board of Directors
Family Emergency Shelter Coalition
Hayward, California

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 Family Emergency Shelter Coalition (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report dated December 1, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Emergency Shelter Coalition's internal control over financial reporting (internal control) to determine the 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 Family Emergency Shelter Coalition's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Family Emergency Shelter Coalition's internal control over financial reporting.

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

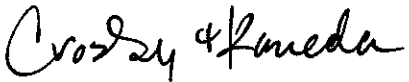
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Emergency Shelter Coalition's financial statements 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 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 over compliance and the results of that testing, and do not provide an opinion on the effectiveness of the Organization's internal control or 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.



Certified Public Accountants
Oakland, California
December 1, 2016

FAMILY EMERGENCY SHELTER COALITION

**Schedule of Alameda County Awards and Loans
For the Year Ended June 30, 2016**

	<u>Federal CFDA Number</u>	<u>Identification Number</u>	<u>Award or Loan Amount</u>	<u>Revenue Recognized</u>
Federal Awards Passed Through Alameda County				
U.S. Department of Housing and Urban Development				
Passed through: Alameda County				
Emergency Solutions Grant	14.231	C-12365	\$ 63,418	\$ 63,418
Supportive Housing Program - Banyan	14.235	CA0094L9T021306	78,660	16,562
Supportive Housing Program - Banyan	14.235	CA0094L9T021407	78,660	48,422
Supportive Housing Program - Linkages	14.235	CA0118L9T021407	40,577	25,633
Supportive Housing Program - Linkages	14.235	CA0118L9T021508	40,577	14,477
Supportive Housing Program - Abode	14.235	CA0125L9T01508	14,028	13,541
Supportive Housing Program - Abode	14.235	CA0125L9T01407	14,028	146
Community Development Block Grant	14.235	16F-5002	50,000	47,586
Total Federal Awards Passed Through Alameda County			<u>\$ 379,948</u>	<u>\$ 229,785</u>
Federal Loans Passed Through Alameda County				
U.S. Dept. of Housing and Urban Development				
Passed through: Alameda County				
Supportive Housing Program	14.235		\$ 430,824	
Home Investment Partnership Program	14.239		502,400	
Federal Emergency Shelter Grant	14.231		20,128	
Community Development Block Grant	14.218		175,000	
Total Federal Loans Passed Through Alameda County			<u>1,128,352</u>	
Federal Loan Accrued Interest				
Passed through: Alameda County				
Supportive Housing Program	14.235		178,325	
Home Investment Partnership Program	14.239		206,858	
Federal Emergency Shelter Grant	14.231		73,500	
Community Development Block Grant	14.218		8,087	
Total Federal Loan Accrued Interest			<u>466,770</u>	
Total Federal Loans and Accrued Interest passed through Alameda County			<u>\$ 1,595,122</u>	
State of California Awards Passed Through Alameda County				
Passed through Alameda County				
Department of Social Services		12444	\$ 235,571	\$ 235,571
Child Abuse Prevention, Intervention & Training		10355	69,384	69,384
Department of Education, Child and Adult Care Food Program		04852-CACFP-01-NP-CS	53,954	53,954
Total State, City and County Awards Passed Through Alameda County			<u>\$ 358,909</u>	<u>\$ 358,909</u>
Alameda County Loans				
Alameda County Rental Rehabilitation Program	8051		\$ 93,466	
Alameda County Loan Accrued Interest				
Alameda County Rental Rehabilitation Program	8051		37,550	
Total Alameda County Loans and Accrued Interest			<u>\$ 131,016</u>	