



Executive Board Meeting

Agenda

July 9, 2020

9:00 AM – 10:00 AM

VIA Zoom

<https://zoom.us/j/98714176093?pwd=c3hJemRHWFd3S0ZVSFpNUHA4eFVnZz09>

Mission Statement:

To coordinate and leverage policy and resources that empower community partners to address homelessness in Kings and Tulare County.

- | | |
|--|--|
| <input type="checkbox"/> Suzy Ward, President | <input type="checkbox"/> Charles Felix, Member at Large |
| <input type="checkbox"/> Lateena Ling, Secretary | <input type="checkbox"/> Nate Henry, Member at Large |
| <input type="checkbox"/> Becky Huber, Treasurer | <input type="checkbox"/> Janet Paine, Member at Large |
| <input type="checkbox"/> Esam Abed, Member at Large | <input type="checkbox"/> Geno Robledo, Member at Large |
| <input type="checkbox"/> Marisol De La Vega Cardoso, Member at Large | <input type="checkbox"/> Machael Smith, Executive Director |

- I. Call meeting to order
- II. Consent Items:
 - A. Previous Meeting Minutes
 - B. Executive Director Report
 - C. FY 19/20 Tax Return and Audit
 - D. Revised Accounting Policies & Procedures
- III. Financial Report
- IV. Alliance Business: Action/Discussion Items
 - A. Board Orientation Meeting
 - a. What would you like to learn about the Alliance?
 - B. 2020 Point in Time Count Results
 - C. Emergency Solutions Grant CARES Act Funding (ESG-CV)
 - a. Funding Allocations
 - b. Interim Housing Navigator
- V. Adjourn



Executive Board Meeting Minutes

June 10, 2020

9:00 AM – 10:00 AM

VIA Zoom

<https://zoom.us/j/98714176093?pwd=c3hJemRHWfd3S0ZVSFpNUHA4eFVnZz09>

Mission Statement:

To coordinate and leverage policy and resources that empower community partners to address homelessness in Kings and Tulare County.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Suzy Ward, President | <input checked="" type="checkbox"/> Charles Felix, Member at Large |
| <input checked="" type="checkbox"/> Lateena Ling, Secretary | <input checked="" type="checkbox"/> Nate Henry, Member at Large |
| <input checked="" type="checkbox"/> Becky Huber, Treasurer | <input type="checkbox"/> Vacant, Member at Large |
| <input checked="" type="checkbox"/> Esam Abed, Member at Large | <input type="checkbox"/> Vacant, Member at Large (Consumer) |
| <input checked="" type="checkbox"/> Marisol De La Vega Cardoso, Member at Large | <input checked="" type="checkbox"/> Machael Smith, Executive Director |

- I. Call meeting to order 9:10 am by Suzy Ward, President – Via Zoom
- II. Consent Items:
 - A. Previous Meeting Minutes
 - a. Correct the title labeled Agenda and have it read “Minutes”
 - b. The amended minutes a motion was made by Becky Huber and Second was made by Marisol De La Vega Cardoso. All in favor – motion passes.
 - B. Executive Director Report
 - a. Review and Discussion
 - C. FY 20/21 Budget
 - a. Discussion
 - b. As presented - A motion was made by Marisol De La Vega Cardoso and the motion was seconded by Becky Huber. All were in favor, the motion passes
- III. Financial Report
- IV. Alliance Business: Action/Discussion Items
 - A. Selection of officers for 2020-2022 Board of Directors
 - a. Discussion and review of bylaws took place in voting for officers.
 - b. The current standing officers were asked if they would like to remain in their current position, and as previously stated, all agreed that they would continue.
 - c. A motion was made to keep the current officers in their positions for the upcoming term that will begin July 2020. The motion was second by Esam Ahbed. All were in favor and the motion passed. (7 yeses – 0 No/Abstentions)
 - d. Suzy Ward – President, Lateena Ling – Secretary, Becky Huber – Treasurer.
 - e. Geno Robledo and Janet Paine are new members on the board. Geno will fill our consumer position and Janet will fill our vacant Member At Large position.

- B. Onboarding of new Board Members
 - a. Esam will become mentor to Geno and Janet will pair with another board member for mentorship.
 - b. In person meeting
 - i. Planning Meeting & Orientation in large enough room that will comply with group meeting, and distance of 6ft apart & individual lunch/snacks.
 - ii. Review locations/county areas that are big enough for board members.
 - 1. Esam offered Hanford
 - 2. A survey will be submitted by Machael to choose date/time
 - c. Orientation meeting Machael advised that she needed help.
 - i. Marisol & Suzy volunteered to assist.
 - C. Board Member debriefing
 - a. Anything you would like to share
 - b. Anything you would like to Alliance Board to focus on, discuss at future meetings.
 - c. Suggestions/challenges
 - i. Brainstorming ideas
- V. Adjourn 10:25 am by Suzy Ward, President.

**Executive Director Report
July 2020**

General Activities

- Audit: Completed. The audit and tax returns are included in the consent agenda for the board’s review and approval.
- Staffing:
 - Housing Navigator – conducting interviews
 - Landlord Relations Specialist – scheduling interviews

Strategic Initiatives

FUNDING

PHIL: The [Pool for Homeless Initiatives Locally \(PHIL\) 2020, Round 1 Notice of Funding Availability \(NOFA\)](#) has been finalized.

Source	Applicant	Project	Location	Amount
CESH	Kings County HSA	Homeless Assistance for Needy Adults (HANA)	Kings	\$99,397.10
CESH	Turning Point	Porterville Welcome Center	Tulare	\$66,265.00
ESG (Non-Competitive)	Salvation Army	Rapid Rehousing II	Kings/ Tulare	\$189,296.00
ESG (Competitive)*	CCFCC	Emergency Shelter	Tulare	\$200,000

**Recommendation only; application forwarded to regional competition.*

ESG-CV: The [Emergency Solutions Grant Coronavirus \(ESG-CV\) Notice of Funding Availability \(NOFA\)](#) is remains open. The Alliance will apply for a direct allocation of \$1,191,700. A spending proposal is included as a topic on the board agenda.

COVID-19

All Project RoomKey hotel locations are operating at near or full capacity. Kaweah Delta Street Medicine, Tulare HHS, and the Alliance have partnered on a street medicine event in Porterville on June 29th. Participants were tested for COVID, received hygiene kits, food, and reusable face masks. Representatives were available later in the week to assist clients with signing up for Economic Impact Payments. See Appendix A for COVID related dashboards.

EMERGENCY HOUSING FOR VETERANS

The veteran emergency housing project has launched. Partners are working on identifying vets and inviting them into hotel/motel. The first clients were placed the week of June 29th.

100-DAY CHALLENGE

The 100-Day Challenge has officially launched with the goal of:

“In 100 days, 50 TAY ages 18-24 will exit homelessness into safe and stable housing. We will attempt to connect 100% to mental health & support services.”

- Day 1 – June 29
- Day 50 – August 17
- Day 100 – October 6

The team is meeting weekly with the Rapid Results Institute mentors to work on the defined milestones, etc. The team is being led by Beth Wilshire (Tulare County Office of Education) and Joey Cox (KCAO).

STRATEGIC PLANNING TECHNICAL ASSISTANCE/STRATEGIC SUPPORT

Homebase is currently analyzing our operational documents and processes. They will be scheduling meetings with key stakeholders and board members to learn more about the strengths and weaknesses of KTHA.

KINGS/TULARE TASK FORCE UPDATES

- Kings: The Kings County Gaps Analysis was adopted at the June meeting.
- Tulare: The Task Force provided an update on the county’s COVID response. Task Force members shared their COVID programmatic updates as well.

COORDINATED ENTRY

For the period of 7/1/19 – 05/31/20, 118 people were referred for housing in the bi-county region. Of those, 18 people were housed (see Appendix B). The majority of referrals were for the Mainstream Voucher Program (48) followed by Permanent Supportive Housing (40), and Rapid Rehousing (30). Of the 72 closed referrals 26 were housed.

LINC

Local Initiatives Navigation Centers (LINC) have been closed since mid-March due to the COVID pandemic.

STATE LEGISLATION

Several homeless advocates and coalitions have been working to create an Office to End Homelessness at the state level. Assembly member Rivas sponsored AB 1845, which will create a single point of contact at the state who will be in charge of overseeing all homelessness programs. AB 1845 passed the Assembly on June 10, 2020 and is now in the Senate. The Alliance submitted a letter of support for the effort (see Appendix C).

Appendix A – COVID Dashboards



Homeless COVID-19 Screenings

Active ▾

Screenings Performed

559

COVID Tests Performed

18

Isolation

5

Clients Screened

498

Test Returned

3

Hospitalized

1

Pre-existing Conditions

397

Positive

1

Negative

2

Recovered

0

Count of Screenings by Age

0 to 24	39
25 to 34	88
35 to 44	139

45 to 54	142
55 to 64	113
65 or Older	38

Project Room Key



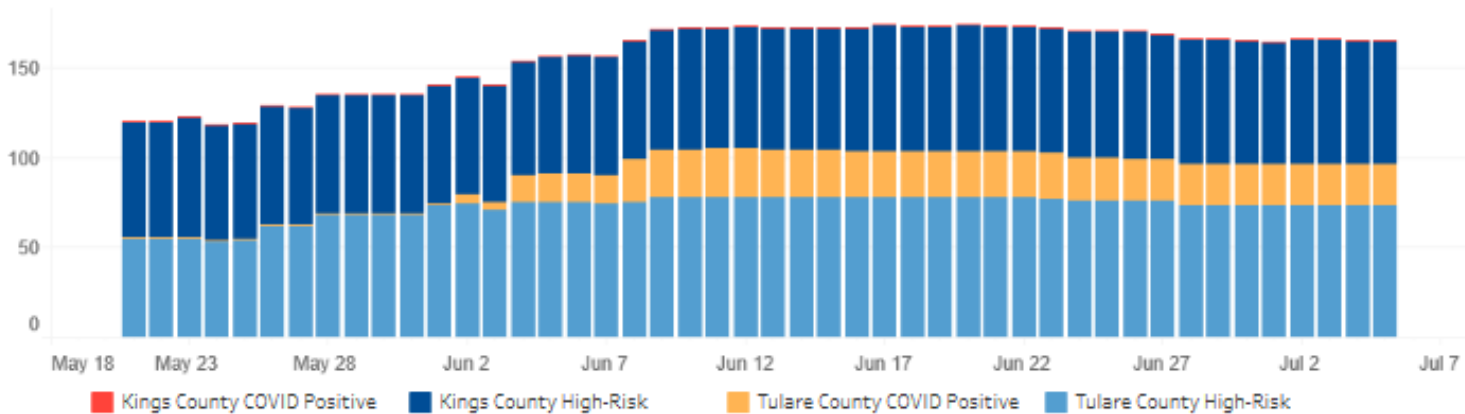
COVID Positive or Medically Fragile
23

Positive or Medically Fragile Daily Change
-

High-Risk Clients
142

High-Risk Daily Change
-

Number of Clients in Isolation



Tulare COVID Positive or Medically Fragile
23

Kings COVID Positive or Medically Fragile
0

Tulare High-Risk
73

Kings High-Risk
69

Appendix B – CES Report

CES Referrals

Total Referrals

118

Days Referred

77

Housed

26

Start Date

07/01/2019

End Date

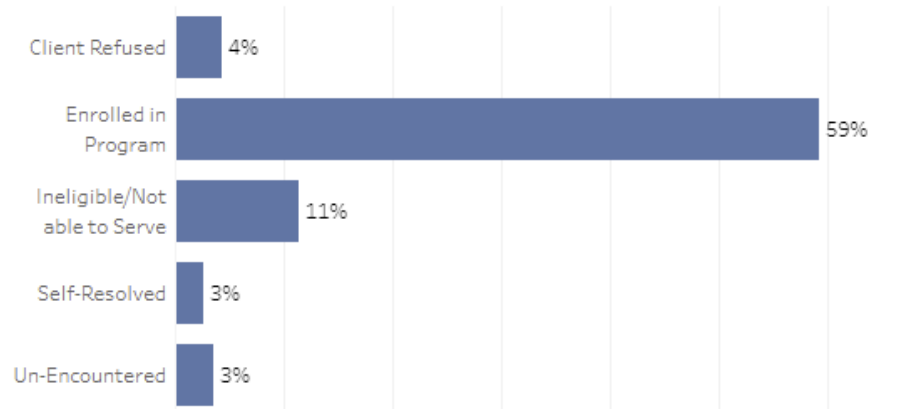
05/31/2020

Referral Status

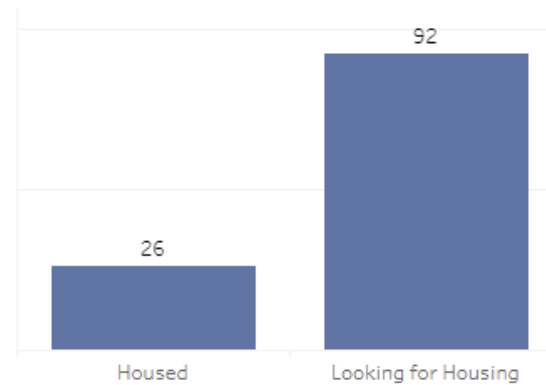
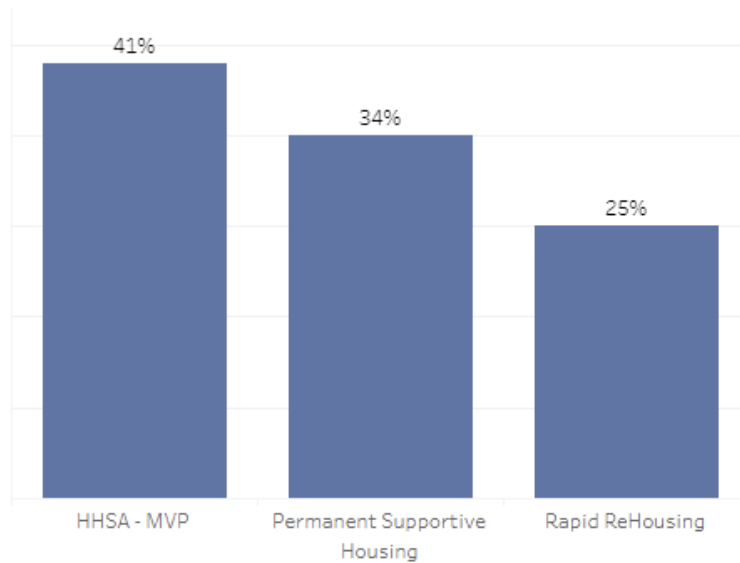
Referred 46

Closed 72

Referral Outcome



Referral Service Type



Appendix C – AB 1845



July 2, 2020

The Honorable Melissa Hurtado
Chair, Senate Committee on Human Services
State Capitol
Sacramento CA, 95814

RE: AB 1845 Office to End Homelessness— SUPPORT

Dear Chair Hurtado:

On behalf of the Kings/Tulare Homeless Alliance, I am writing in support of AB 1845.

AB 1845 establishes a single point of contact on homelessness at the state level, by creating a Secretary on Housing Insecurity and Homelessness, who will be in charge of overseeing all homelessness programs that would continue to be managed by existing entities. By placing the Coordinating and Financing Council within the Office on Homelessness, the state can ensure proper authority exists to effectively coordinate and hold the state accountable for its response to addressing homelessness.

Increasing housing costs and stagnating incomes have been the main drivers that cause individuals to fall into homelessness. To help alleviate those pressures, the Legislature and Governor has allocated significant resources in response to the growing crisis. While state funding plays a critical role in the fight against homelessness, funding alone will not solve systemic issues.

For decades, the state has disregarded multiple appeals by those who are charged with providing government oversight, to create a single entity in charge of homelessness. Currently, there are 13 different state agencies and departments administering at least 30 different programs relating to homelessness.

Continued state investments, combined with significant structural changes to how California oversees, coordinates, and delivers its homelessness programs is essential to ensuring that state and local programs are being utilized effectively. On behalf of the Kings/Tulare Homeless Alliance, I respectfully request your support of AB 1845.

Respectfully,

Machael Smith
Executive Director
Kings/Tulare Homeless Alliance

Assembly Bill 1845

Office to End Homelessness

Assemblywoman Luz Rivas

SUMMARY

Increasing housing costs and stagnating incomes have been the main drivers that cause individuals to fall into homelessness. To help alleviate those pressures, the Legislature and Governor has allocated significant resources in response to the growing crisis. While state funding plays a critical role in the fight against homelessness, funding alone will not solve systemic issues.

Continued state investments, combined with significant structural changes to how California oversees, coordinates, and delivers its homelessness programs is essential to ensuring that state and local programs are being utilized effectively.

BACKGROUND

In 1989, the Little Hoover Commission recommended, “unifying all ‘homeless’ state programs” to be housed under one entity.¹ Almost three decades later, in 2017, the California State Auditor reported the core reason our “unsheltered homeless population exceeds that of other entities” is due to the fact that “other entities have a single entity charged specifically with addressing homelessness. Furthermore, other entities invest significantly in administering and funding homeless services.”²

Governor Newsom, within days of taking office, took action to assist our state’s unhoused residents by creating a Council of Regional Homeless Advisors (Task Force). After months of meetings with local governments to identify best practices and solutions to end the homelessness crisis, the Task Force came to the determination that the state should “create a single point of authority of homelessness in state government,” and suggested “a high-level official that reports directly to Newsom.”³

PROBLEM

Over 151,000 Californians experience homelessness at any point in time, a 16% increase from 2018 to 2019. Additionally, it is well known those figures do not fully represent the amount of homeless youth in the state.

¹ <https://lhc.ca.gov/report/meeting-needs-californias-homeless-it-takes-more-roof>

² <https://www.auditor.ca.gov/reports/2017-112/summary.html>

³ <https://calmatters.org/housing/2020/01/gavin-newsom-homelessness-task-force/>

⁴ <https://lao.ca.gov/Publications/Report/4152>

For decades, the state has disregarded multiple appeals by those who are charged with providing government oversight, to create a single entity in charge of homelessness. Currently, there are 13 different state agencies and departments administering at least 30 different programs relating to homelessness.

The Legislative Analyst Office recently commented on the state’s existing approach to addressing homelessness by saying: “[A] fragmented approach creates various challenges. Addressing a problem as complex and interconnected as homelessness requires the involvement of departments and agencies across the state and collaboration among all levels of government and other stakeholders. A fragmented response creates various challenges, including:

- Difficulty tracking all homelessness-related expenditures across the state.
- Difficulty assessing how much the state is spending on a particular approach towards addressing homelessness, for example—prevention versus intervention efforts.
- Difficulty determining how programs work collaboratively.
- Difficulty assessing what programs are collectively accomplishing.”⁴

Due to the state’s lack of a centralized office on homelessness, our response to the crisis has been unnecessarily fragmented.

SOLUTION

AB 1845 establishes a single point of contact on homelessness at the state level, by creating a Secretary on Housing Insecurity and Homelessness, who will be in charge of overseeing all homelessness programs that would continue to be managed by existing entities. By placing the Coordinating and Financing Council within the Office on Homelessness, the state can ensure proper authority exists to effectively coordinate and hold the state accountable for its response to addressing homelessness.

CONTACT

Matthew Montgomery, Chief of Staff
916-319-2039 | matthew.montgomery@asm.ca.gov

SUPPORT

Corporation for Supportive Housing (SPONSOR)
Housing California (SPONSOR)
Providers Alliance to End Homelessness
Los Angeles County Office of Education



Memo

July 7, 2020

TO: Board of Directors

FROM: Machael Smith
Executive Director

SUBJECT: FY 2018 Tax Return and Audit

SUMMARY:

Our CPA, Ken Savage, has completed the FY 2018 Tax Return and Audit for our 18/19 fiscal year. Attached are the following documents:

1. Tax Returns
 - a. Federal 990
 - b. CA 199
 - c. RRF (Registration Renewal Fee) Report
 - d. Federal and State E-file Forms
2. Audit
 - a. Management Letter
 - b. Financial Statements

The CPA identified a significant deficiency with regards to our internal controls over cash receipts (see page 3 of Management Letter). We have discussed this deficiency with Mr. Savage and made the appropriate adjustment to our Accounting Policies and Procedures. The revised Accounting Policies and Procedures are included in this month's consent agenda.

RECOMMENDATION:

That the Board approve the FY 2018 Tax Returns and Audit as presented.

2018 Exempt Org. Return
prepared for:

**KINGS/TULARE CONTINUUM OF CARE ON
HOMELESSNESS, INC.**
PO BOX 1742
VISALIA, CA 93279

Savage & Company
8441 N. Millbrook Ave., Suite 101
Fresno, CA 93720

SAVAGE & COMPANY
8441 N. MILLBROOK AVE., SUITE 101
FRESNO, CA 93720
(559) 256-3601

June 29, 2020

BECKY HUBER
KINGS/TULARE CONTINUUM OF CARE ON
HOMELESSNESS, INC.
PO BOX 1742
VISALIA, CA 93279

Dear Becky Huber:

Your 2018 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2018 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$75 payable by May 15, 2020. Make the check or money order payable to "Attorney General's Registry of Charitable Trusts" and mail your California report on or before May 15, 2020 to:

REGISTRY OF CHARITABLE TRUSTS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,

Ken W. Savage

	2018	2017	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	383,338	248,864	134,474
PROGRAM SERVICE REVENUE.....	165,037	150,317	14,720
INVESTMENT INCOME.....	16,376	111	16,265
OTHER REVENUE.....	12,886	10,789	2,097
TOTAL REVENUE.....	577,637	410,081	167,556
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	265,427	221,770	43,657
OTHER EXPENSES.....	216,163	119,291	96,872
TOTAL EXPENSES.....	481,590	341,061	140,529
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	96,047	69,020	27,027
TOTAL ASSETS AT END OF YEAR.....	2,850,581	158,361	2,692,220
TOTAL LIABILITIES AT END OF YEAR.....	2,613,193	18,236	2,594,957
NET ASSETS/FUND BALANCES AT END OF YEAR.	237,388	140,125	97,263

	2018	2017	DIFF
REVENUE			
INTEREST.....	16,376	111	16,265
OTHER INCOME.....	184,637	165,650	18,987
GROSS CONTRIBUTIONS, GIFTS, & GRANTS.....	383,338	248,864	134,474
TOTAL INCOME.....	584,351	414,625	169,726
EXPENSES AND DISBURSEMENTS			
COMPENSATION OF OFFICERS, ETC.....	76,412	77,250	-838
OTHER SALARIES AND WAGES.....	158,899	117,138	41,761
TAXES.....	18,978	17,272	1,706
RENTS.....	15,924	16,279	-355
DEPRECIATION AND DEPLETION.....	1,316	0	1,316
OTHER DEDUCTIONS.....	216,775	117,666	99,109
TOTAL DEDUCTIONS.....	488,304	345,605	142,699
EXCESS OF RECEIPTS OVER DISBURSEMENTS....	96,047	69,020	27,027
FILING FEE			
FILING FEE.....	0	0	0
BALANCE DUE.....	0	0	0

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning 7/01, 2018, and ending 6/30, 202019

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

2018

Department of the Treasury
Internal Revenue Service

Name of exempt organization **KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.** Employer identification number **27-0522489**

Name and title of officer
BECKY HUBER **TREASURER**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1 b <u>577,637.</u>
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2 b _____
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5 b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize SAVAGE & COMPANY to enter my PIN 00485 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN 77330893720
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ KEN W. SAVAGE Date ▶ _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.	Employer identification number (EIN) or 27-0522489
	Number, street, and room or suite number. If a P.O. box, see instructions. PO BOX 1742	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. VISALIA, CA 93279	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ► EARL NIELSEN -----

Telephone No. ► (559) 738-8733 Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 ____ or
- tax year beginning 7/01, 2018, and ending 6/30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2018

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2018** calendar year, or tax year beginning **7/01**, **2018**, and ending **6/30**, **2019**

B Check if applicable:	C	D Employer identification number
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC. PO BOX 1742 VISALIA, CA 93279	27-0522489 E Telephone number
F Name and address of principal officer: SUZY WARD SAME AS C ABOVE		G Gross receipts \$ 584,351.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
J Website: ▶ KTHOMELESSALLIANCE.ORG		H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2009 M State of legal domicile: CA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE SERVICES TO ORGANIZATIONS IN THE FORM OF ORGANIZING TRAINING OPPORTUNITIES AND PROVIDING NETWORKING AND REFERRAL OPPORTUNITIES.</u>			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3		8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4		8
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5		6
	6 Total number of volunteers (estimate if necessary)	6		371
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		0.
	b Net unrelated business taxable income from Form 990-T, line 38	7b		0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	248,864.	383,338.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	150,317.	165,037.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	111.	16,376.	
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,789.	12,886.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	410,081.	577,637.	
	14 Benefits paid to or for members (Part IX, column (A), line 4)			
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	221,770.	265,427.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)			
	b Total fundraising expenses (Part IX, column (D), line 25) ▶			
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	119,291.	216,163.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	341,061.	481,590.		
19 Revenue less expenses. Subtract line 18 from line 12	69,020.	96,047.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21 Total liabilities (Part X, line 26)	158,361.	2,850,581.	
	22 Net assets or fund balances. Subtract line 21 from line 20	18,236.	2,613,193.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	▶ BECKY HUBER		TREASURER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	KEN W. SAVAGE	KEN W. SAVAGE	6/29/20		P00703357
	Firm's name ▶ SAVAGE & COMPANY				Firm's EIN ▶ 77-0825812
	Firm's address ▶ 8441 N. MILLBROOK AVE., SUITE 101 FRESNO, CA 93720				Phone no. (559) 256-3601

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO PROVIDE SERVICES TO ORGANIZATIONS IN THE FORM OF ORGANIZING TRAINING OPPORTUNITIES
AND PROVIDING NETWORKING AND REFERRAL OPPORTUNITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 474,979. including grants of \$ _____) (Revenue \$ 165,037.)

SEE SCHEDULE O

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶** 474,979.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b	A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 6		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 6 Did the organization have members or stockholders?... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?... b Each committee with authority to act on behalf of the governing body?... 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?... 10b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?... 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O... 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13... 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?... 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done... 13 Did the organization have a written whistleblower policy?... 14 Did the organization have a written document retention and destruction policy?... 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official... b Other officers or key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions)... 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?... 16b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records
EARL NIELSEN 1900 N DINUBA BLVD, STE G VISALIA CA 93291 (559) 738-8733

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SUZY WARD PRESIDENT	1 0	X		X				0.	0.	0.
(2) NATE HENRY DIRECTOR	1 0	X						0.	0.	0.
(3) CHERYL MASON DIRECTOR	1 0	X						0.	0.	0.
(4) BECKY HUBER TREASURER	1 0	X		X				0.	0.	0.
(5) STACY HEATON DIRECTOR	1 0	X						0.	0.	0.
(6) LATEENA LING SECRETARY	1 0	X		X				0.	0.	0.
(7) CHARLES FELIX DIRECTOR	1 0	X						0.	0.	0.
(8) BRANDON MORENO DIRECTOR	1 0	X						0.	0.	0.
(9) MACHAEL SMITH EXECUTIVE DIR.	40 0			X				80,481.	0.	250.
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									

1 b Sub-total	80,481.	0.	250.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	80,481.	0.	250.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b 6,175.				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 350,510.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 26,653.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		383,338.			
Program Service Revenue	2 a <u>SERVICE FEES</u>					
	b _____		165,037.	165,037.		
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f			165,037.		
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		16,376.		16,376.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	(ii) Personal			
		b Less: rental expenses				
		c Rental income or (loss)				
		d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
		d Net gain or (loss)				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a 16,440.				
		b Less: direct expenses	b 6,714.			
		c Net income or (loss) from fundraising events		9,726.		9,726.
	9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a <u>OTHER REVENUE</u>						
b _____		3,160.	3,160.			
c _____						
d All other revenue						
e Total. Add lines 11a-11d			3,160.			
12 Total revenue. See instructions			577,637.	168,197.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	76,412.	76,412.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	158,899.	158,899.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,320.	1,320.		
9 Other employee benefits	9,818.	9,818.		
10 Payroll taxes	18,978.	18,978.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	10,778.	10,778.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	115.	115.		
12 Advertising and promotion	58.	58.		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	15,924.	15,924.		
17 Travel	10,227.	10,226.	1.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,017.	2,671.	346.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,316.	1,316.		
23 Insurance	2,934.	2,934.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>PROGRAM SERVICES</u>	45,848.	45,848.		
b <u>OUTSIDE SERVICES</u>	35,719.	32,039.	3,680.	
c <u>CLIENT CONSUMABLES</u>	19,201.	17,901.	1,300.	
d <u>SECURITY-CLIENT SERVICES</u>	15,589.	15,589.		
e All other expenses. SEE SCH. O	55,437.	54,153.	1,284.	
25 Total functional expenses. Add lines 1 through 24e	481,590.	474,979.	6,611.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing.....	83,345.	1	2,707,851.
	2 Savings and temporary cash investments.....		2	
	3 Pledges and grants receivable, net.....		3	72,140.
	4 Accounts receivable, net.....	73,767.	4	63,322.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....	1,249.	9	1,444.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 5,924.		
	b Less: accumulated depreciation.....	10b 1,316.	10c	4,608.
	11 Investments – publicly traded securities.....		11	
	12 Investments – other securities. See Part IV, line 11.....		12	
	13 Investments – program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	1,216.
16 Total assets. Add lines 1 through 15 (must equal line 34).....	158,361.	16	2,850,581.	
Liabilities	17 Accounts payable and accrued expenses.....	3,115.	17	5,500.
	18 Grants payable.....		18	
	19 Deferred revenue.....		19	2,579,294.
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....	15,121.	25	28,399.
	26 Total liabilities. Add lines 17 through 25.....	18,236.	26	2,613,193.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets.....	113,080.	27	47,484.
	28 Temporarily restricted net assets.....	27,045.	28	189,904.
	29 Permanently restricted net assets.....		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds.....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund.....		31	
	32 Retained earnings, endowment, accumulated income, or other funds.....		32	
	33 Total net assets or fund balances.....	140,125.	33	237,388.
34 Total liabilities and net assets/fund balances.....	158,361.	34	2,850,581.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	577,637.
2	Total expenses (must equal Part IX, column (A), line 25)	2	481,590.
3	Revenue less expenses. Subtract line 2 from line 1	3	96,047.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	140,125.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	1,216.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	237,388.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2 b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.	Employer identification number 27-0522489
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	101,622.	93,631.	124,171.	248,864.	383,338.	951,626.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	101,622.	93,631.	124,171.	248,864.	383,338.	951,626.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						951,626.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4.	101,622.	93,631.	124,171.	248,864.	383,338.	951,626.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.		250.	106.	111.	16,376.	16,843.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI		2,599.	8,157.	10,789.	12,886.	34,431.
11 Total support. Add lines 7 through 10.						1,002,900.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)).	14	94.89 %
15 Public support percentage from 2017 Schedule A, Part II, line 14.	15	96.77 %

- 16a **33-1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶
- b **33-1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶
- 17a **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶
- b **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶
- 18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ▶

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

b 33-1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990 or 990-EZ) 2018

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2018	2017	2016	2015	2014
OTHER	\$ 3,160.			\$ 2,599.	
SPECIAL EVENTS	9,726.	\$ 10,789.	\$ 8,157.		
TOTAL	<u>\$ 12,886.</u>	<u>\$ 10,789.</u>	<u>\$ 8,157.</u>	<u>\$ 2,599.</u>	<u>\$ 0.</u>

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2018

Name of the organization KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.	Employer identification number 27-0522489
--	---

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization KINGS/TULARE CONTINUUM OF CARE ON	Employer identification number 27-0522489
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF HANFORD 317 N. DOUTY HANFORD, CA 93230	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CITY OF VISALIA 707 ACEQUIA VISALIA, CA 93278	\$ 17,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPT OF HOUSING & URBAN DEVELOP 1800 F STREET NW WASHINGTON, DC 20405	\$ 242,505.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF TULARE 411 E. KERN AVE TULARE, CA 93274	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TULARE COUNTY H&H SVCS 5957 S. MOONEY BLVD VISALIA, CA 93277	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CA HOMELESS COORD & FIN COUNCIL 915 CAPITOL MALL SACRAMENTO, CA 95814	\$ 55,955.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KINGS/TULARE CONTINUUM OF CARE ON	Employer identification number 27-0522489
--	---

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization: **KINGS/TULARE CONTINUUM OF CARE ON** Employer identification number: **27-0522489**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.

Employer identification number

27-0522489

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

(ii) Assets included in Form 990, Part X. ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____

b Assets included in Form 990, Part X. ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b**

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,924.	1,316.	4,608.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **4,608.**

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED COMPENSATED ABSENCES	5,344.
(3) CREDIT CARDS	14,199.
(4) PAYROLL LIABILITIES	8,856.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	28,399.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. **SEE PART XIII.**

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	577,637.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2 a	
	b Donated services and use of facilities	2 b	
	c Recoveries of prior year grants	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	577,637.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	577,637.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	481,590.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2 a	
	b Prior year adjustments	2 b	
	c Other losses	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	481,590.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	481,590.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

INCOME TAXES

THE ORGANIZATION HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A TAX-EXEMPT ORGANIZATION UNDER INTERNAL REVENUE CODE SECTION 501(C) (3) AND HAS ALSO BEEN RECOGNIZED BY THE CALIFORNIA FRANCHISE TAX BOARD AS A TAX-EXEMPT ORGANIZATION UNDER CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701 (D), AND CONTRIBUTIONS TO IT ARE TAX DEDUCTIBLE WITHIN THE LIMITATIONS PRESCRIBED BY THE CODE. THE ORGANIZATION HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION, WHICH IS NOT A PRIVATE

Part XIII Supplemental Information *(continued)***PART X - FIN 48 FOOTNOTE (CONTINUED)**

FOUNDATION UNDER SECTION 509(A) OF THE CODE.

FASB ASC TOPIC 740, INCOME TAXES, RELATED TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE STANDARD REQUIRES THAT THE ENTITY ACCOUNT FOR AND DISCLOSE IN THE FINANCIAL STATEMENTS THE IMPACT OF A TAX POSITION IF THAT POSITION WILL MORE LIKELY THAN NOT BE SUSTAINED UPON EXAMINATION, INCLUDING RESOLUTION OF ANY RELATED APPEALS OR LITIGATION PROCESSES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE ORGANIZATION HAS EVALUATED THE FINANCIAL STATEMENT IMPACT OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN AND DETERMINED IT HAS NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE TAX ASSETS OR LIABILITIES TO BE RECORDED IN ACCORDANCE WITH ACCOUNTING GUIDANCE. THE ORGANIZATION IS RELYING ON ITS EXEMPT STATUS AND ITS ADHERENCE TO ALL APPLICABLE LAWS AND REGULATIONS TO PRESERVE THAT STATUS.

**SCHEDULE G
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.**

Employer identification number
27-0522489

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
	GENERAL FUNDRA (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
1	Gross receipts	16,440.		16,440.	
2	Less: Contributions				
3	Gross income (line 1 minus line 2)	16,440.		16,440.	
DIRECT EXPENSES	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	6,714.		6,714.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			6,714.
11	Net income summary. Subtract line 10 from line 3, column (d)			9,726.	

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1	Gross revenue		
DIRECT EXPENSES	2	Cash prizes		
	3	Noncash prizes		
	4	Rent/facility costs		
	5	Other direct expenses		
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)			
8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b** If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

KINGS/TULARE CONTINUUM OF CARE ON
HOMELESSNESS, INC.

Employer identification number

27-0522489

FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS

• COORDINATED EFFORTS TO BUILD AND SUSTAIN AN INTEGRATED CONTINUUM OF CARE SYSTEM FOR HOMELESSNESS THAT PROMOTES QUALITY OF LIFE BY IMPROVING ACCESS TO HOUSING AND TO HEALTH, EDUCATION, EMPLOYMENT, AND OTHER SUPPORTIVE SERVICES CONNECTED TO, OR AS PART OF, VARIED LEVELS OF HOMELESSNESS SUPPORT IN OUR COMMUNITIES.

• OPERATED THE COORDINATED ENTRY SYSTEM.

• HOSTED FOUR "PROJECT HOMELESS CONNECT" EVENTS.

• LAUNCHED AN INTEGRATED FUNDING POOL FOR HOMELESS INITIATIVES LOCALLY (PHIL).

• HOSTED WEEKLY POP-UP NAVIGATION CENTERS.

• CONDUCTED THE "POINT IN TIME" HOMELESS CENSUS.

• SUBMITTED THE COLLABORATIVE APPLICATION FOR HUD'S COC PROGRAM FUNDING RESULTING IN \$2.3 MILLION IN FUNDING FOR LOCAL SERVICE PROVIDERS.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR BEFORE IT IS SIGNED. A COPY IS ALSO GIVEN TO ALL BOARD MEMBERS FOR THEIR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

EXEMPT ORGANIZATION RETURNS ARE AVAILABLE AT GUIDESTAR.ORG AND UPON REQUEST. GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE ON REQUEST.

Name of the organization **KINGS/TULARE CONTINUUM OF CARE ON
HOMELESSNESS, INC.**Employer identification number
27-0522489**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT & GENERAL</u>	(D) <u>FUNDRAISING</u>
BAD DEBTS	150.		150.	
BANK SERVICE CHARGES	38.	19.	19.	
DUES & SUBSCRIPTIONS	827.	827.		
EQUIPMENT RENT & MAINTENANCE	9,241.	9,241.		
EQUIPMENT-SMALL	9,714.	9,714.		
FEES & LICENSES	119.	119.		
HOSTING FEES	43.	43.		
MISCELLANEOUS	2,367.	1,286.	1,081.	
POSTAGE AND SHIPPING	761.	761.		
PRINTING AND PUBLICATIONS	508.	508.		
SOFTWARE/INTERNET/WEB	3,667.	3,667.		
SUPPLIES	12,262.	12,228.	34.	
TELEPHONE	8,166.	8,166.		
TRAINING	3,249.	3,249.		
UTILITIES	4,325.	4,325.		
TOTAL	<u>\$ 55,437.</u>	<u>\$ 54,153.</u>	<u>\$ 1,284.</u>	<u>\$ 0.</u>

KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
MACHINERY AND EQUIPMENT																
1	SURFACE PRO LAPTOP	10/19/18		1,405							1,405		S/L	3		312
2	SURFACE PRO LAPTOP	10/19/18		1,405							1,405		S/L	3		312
3	SURFACE PRO LAPTOP	10/30/18		1,557							1,557		S/L	3		346
4	SURFACE PRO LAPTOP	10/30/18		1,557							1,557		S/L	3		346
TOTAL MACHINERY AND EQUIPME				5,924		0	0	0	0	0	5,924	0				1,316
TOTAL DEPRECIATION				<u>5,924</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,924</u>	<u>0</u>				<u>1,316</u>
GRAND TOTAL DEPRECIATION				<u>5,924</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,924</u>	<u>0</u>				<u>1,316</u>

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2018

8453-EO

Exempt Organization name

Identifying number

KINGS/TULARE CONTINUUM OF CARE ON

27-0522489

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	584,351.
2	Total gross income (Form 199, line 8)	2	584,351.
3	Total expenses and disbursements (Form 199, Line 9)	3	488,304.

Part II Settle Your Account Electronically for Taxable Year 2018

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here Signature of officer _____ Date _____ Title **TREASURER**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	▶ KEN W. SAVAGE	Date	6/29/20	Check if also paid preparer	<input checked="" type="checkbox"/>	Check if self-employed	<input checked="" type="checkbox"/>	ERO's PTIN	P00703357	
	Firm's name (or yours if self-employed) and address	▶ SAVAGE & COMPANY 8441 N. MILLBROOK AVE., SUITE 101 FRESNO CA								FEIN	77-0825812
									ZIP code	93720	

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	▶ _____	Date	_____	Check if self-employed	<input type="checkbox"/>	Paid preparer's PTIN	_____
	Firm's name (or yours if self-employed) and address	▶ _____						FEIN
							ZIP code	_____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2018

California Exempt Organization Annual Information Return

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) 7/01/2018, and ending (mm/dd/yyyy) 6/30/2019. Corporation/Organization name: KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC. California corporation number: 3205565. FEIN: 27-0522489. Street address: PO BOX 1742, VISALIA, CA 93279.

Part I Complete Part I unless not required to file this form. See General Information B and C. A First Return [X] Yes [] No. B Amended Return [] Yes [X] No. C IRC Section 4947(a)(1) trust [] Yes [X] No. D Final Information Return? [] Dissolved [] Surrendered (Withdrawn) [] Merged/Reorganized. E Check accounting method: 1 [] Cash 2 [X] Accrual 3 [] Other. F Federal return filed? 1 [] 990T 2 [] 990-PF 3 [] Sch H (990) 4 [] Other 990 series. G Is this a group filing? [] Yes [X] No. H Is this organization in a group exemption? [] Yes [X] No. I Did the organization have any changes to its guidelines not reported to the FTB? [] Yes [X] No. J If exempt under R&TC Section 23701d, has the organization engaged in political activities? [] Yes [X] No. K Is the organization exempt under R&TC Section 23701g? [] Yes [X] No. L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required [X]. M Is the organization a Limited Liability Company? [] Yes [X] No. N Did the organization file Form 100 or Form 109 to report taxable income? [] Yes [X] No. O Is the organization under audit by the IRS or has the IRS audited in a prior year? [] Yes [X] No. P Is federal Form 1023/1024 pending? [] Yes [] No.

Table with 17 rows for Receipts and Revenues, Expenses, and Filing Fee. Row 1: Gross sales or receipts from other sources. Row 2: Gross dues and assessments from members and affiliates. Row 3: Gross contributions, gifts, grants, and similar amounts received. Row 4: Total gross receipts for filing requirement test. Row 5: Cost of goods sold. Row 6: Cost or other basis, and sales expenses of assets sold. Row 7: Total costs. Row 8: Total gross income. Row 9: Total expenses and disbursements. Row 10: Excess of receipts over expenses and disbursements. Row 11: Total payments. Row 12: Use tax. Row 13: Payments balance. Row 14: Use tax balance. Row 15: Filing fee. Row 16: Penalties and Interest. Row 17: Balance due.

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	16,376.
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See Instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	184,637.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	201,013.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members.	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.	●	11	76,412.
	12	Other salaries and wages.	●	12	158,899.
	13	Interest	●	13	
	14	Taxes	●	14	18,978.
	15	Rents	●	15	15,924.
	16	Depreciation and depletion (See instructions)	●	16	1,316.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 2	●	17	216,775.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	488,304.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		83,345.	●	2,707,851.
2	Net accounts receivable		73,767.	●	135,462.
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock			●	
8	Mortgage loans			●	
9	Other investments. Attach schedule.			●	
10a	Depreciable assets			5,924.	
b	Less accumulated depreciation			1,316.	4,608.
11	Land			●	
12	Other assets. Attach schedule. STM 3		1,249.	●	2,660.
13	Total assets		158,361.		2,850,581.
Liabilities and net worth					
14	Accounts payable		3,115.	●	5,500.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule. STM 4		15,121.		2,607,693.
19	Capital stock or principal fund		140,125.	●	237,388.
20	Paid-in or capital surplus. Attach reconciliation.			●	
21	Retained earnings or income fund.			●	
22	Total liabilities and net worth		158,361.		2,850,581.

Schedule M-1 Reconciliation of income per books with income per return			
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.			
1	Net income per books	●	96,047.
2	Federal income tax	●	
3	Excess of capital losses over capital gains	●	
4	Income not recorded on books this year. Attach schedule.	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●	
6	Total. Add line 1 through line 5.		96,047.
7	Income recorded on books this year not included in this return. Attach schedule	●	
8	Deductions in this return not charged against book income this year. Attach schedule.	●	
9	Total. Add line 7 and line 8		
10	Net income per return. Subtract line 9 from line 6.		96,047.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2018

Name of the organization KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.	Employer identification number 27-0522489
--	---

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization KINGS/TULARE CONTINUUM OF CARE ON	Employer identification number 27-0522489
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF HANFORD 317 N. DOUTY HANFORD, CA 93230	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CITY OF VISALIA 707 ACEQUIA VISALIA, CA 93278	\$ 17,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPT OF HOUSING & URBAN DEVELOP 1800 F STREET NW WASHINGTON, DC 20405	\$ 242,505.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF TULARE 411 E. KERN AVE TULARE, CA 93274	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CITY OF PORTERVILLE-CDBG GRANT 291 N. MAIN STREET PORTERVILLE, CA 93257	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	TULARE COUNTY H&H SVCS 5957 S. MOONEY BLVD VISALIA, CA 93277	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KINGS/TULARE CONTINUUM OF CARE ON	Employer identification number 27-0522489
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	CA HOMELESS COORD & FIN COUNCIL 915 CAPITOL MALL SACRAMENTO, CA 95814	\$ 55,955.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	AT&T INC 208 S. AKARD ST DALLAS, TX 75202	\$ 7,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KINGS/TULARE CONTINUUM OF CARE ON	Employer identification number 27-0522489
--	---

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization: **KINGS/TULARE CONTINUUM OF CARE ON** Employer identification number: **27-0522489**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	

2018 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.	California corporation number 3205565
---	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
SURFACE PRO LAP	10/19/2018	1,405.		S/L	3	312.	
SURFACE PRO LAP	10/19/2018	1,405.		S/L	3	312.	
SURFACE PRO LAP	10/30/2018	1,557.		S/L	3	346.	
SURFACE PRO LAP	10/30/2018	1,557.		S/L	3	346.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	1,316.

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	20					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	21					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	22					

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

INCOME FROM SPECIAL EVENTS.....	\$	16,440.
OTHER REVENUE.....		3,160.
PROGRAM SERVICE REVENUE.....		165,037.
TOTAL	\$	<u>184,637.</u>

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$	10,778.
ADVERTISING AND PROMOTION.....		58.
BAD DEBTS.....		150.
BANK SERVICE CHARGES.....		38.
CLIENT CONSUMABLES.....		19,201.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		3,017.
DUES & SUBSCRIPTIONS.....		827.
EQUIPMENT RENT & MAINTENANCE.....		9,241.
EQUIPMENT-SMALL.....		9,714.
FEES & LICENSES.....		119.
HOSTING FEES.....		43.
INSURANCE.....		2,934.
MISCELLANEOUS.....		2,367.
OTHER EMPLOYEE BENEFIT.....		9,818.
OTHER FEES.....		115.
OUTSIDE SERVICES.....		35,719.
PENSION PLAN CONTRIBUTIONS.....		1,320.
POSTAGE AND SHIPPING.....		761.
PRINTING AND PUBLICATIONS.....		508.
PROGRAM SERVICES.....		45,848.
SECURITY-CLIENT SERVICES.....		15,589.
SOFTWARE/INTERNET/WEB.....		3,667.
SPECIAL EVENT EXPENSES.....		6,714.
SUPPLIES.....		12,262.
TELEPHONE.....		8,166.
TRAINING.....		3,249.
TRAVEL.....		10,227.
UTILITIES.....		4,325.
TOTAL	\$	<u>216,775.</u>

STATEMENT 3
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

PREPAID EXPENSES AND DEFERRED CHARGES.....	1,444.
SECURITY DEPOSIT.....	1,216.
TOTAL	\$ <u>2,660.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

ACCRUED COMPENSATED ABSENCES	5,344.
CREDIT CARDS.....	14,199.
DEFERRED REVENUE.....	2,579,294.
PAYROLL LIABILITIES.....	8,856.
TOTAL	<u>\$ 2,607,693.</u>

KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199																
MACHINERY AND EQUIPMENT																
1	SURFACE PRO LAPTOP	10/19/18		1,405							1,405		S/L	3		312
2	SURFACE PRO LAPTOP	10/19/18		1,405							1,405		S/L	3		312
3	SURFACE PRO LAPTOP	10/30/18		1,557							1,557		S/L	3		346
4	SURFACE PRO LAPTOP	10/30/18		1,557							1,557		S/L	3		346
TOTAL MACHINERY AND EQUIPME				5,924		0	0	0	0	0	5,924	0				1,316
TOTAL DEPRECIATION				<u>5,924</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,924</u>	<u>0</u>				<u>1,316</u>
GRAND TOTAL DEPRECIATION				<u>5,924</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,924</u>	<u>0</u>				<u>1,316</u>

IN

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 (916) 210-6400

WEB SITE ADDRESS:
www.ag.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
 11 Cal. Code Regs. section 301-307, 311, and 312

Failure to submit this report annually no later than the 15th day of the 5th month after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.



State Charity Registration Number <u>0175802</u> KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC. <small>Name of Organization</small> <u>PO BOX 1742</u> <small>Address (Number and Street)</small> <u>VISALIA, CA 93279</u> <small>City or Town, State and ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>3205565</u> Federal Employer I.D. No. <u>27-0522489</u>
---	---

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/18 ending 6/30/19) list:
 Gross annual revenue \$ 577,637. Total assets \$ 2,850,581.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, were there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenue?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number. SEE STATEMENT 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number _____
 Organization's e-mail address _____

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

	BECKY HUBER <small>Printed Name</small>	TREASURER <small>Title</small>	
<small>Signature of authorized officer</small>			<small>Date</small>

**STATEMENT 1
FORM RRF-1, PART B, LINE 6
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

CITY OF HANFORD
317 N DOUTY ST
HANFORD, CA 93230

US DEPT OF HUD
1800 F ST NW
WASHINGTON, DC 20405

CITY OF TULARE
411 E KERN AVE
TULARE, CA 93274

CITY OF VISALIA
PO BOX 5078
VISALIA, CA 93278

TULARE COUNTY H&H SVCS
5957 S. MOONEY BLVD
VISALIA, CA 93277

STATE OF CALIFORNIA/CA HOMELESS COORD & FIN COUNCIL
915 CAPITOL MALL
SACRAMENTO, CA 95814

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning 7/01, 2018, and ending 6/30, 202019

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

2018

Department of the Treasury
Internal Revenue Service

Name of exempt organization

KINGS/TULARE CONTINUUM OF CARE ON HOMELESSNESS, INC.

Employer identification number

27-0522489

Name and title of officer

BECKY HUBER

TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1 b <u>577,637.</u>
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2 b _____
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5 b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize SAVAGE & COMPANY to enter my PIN 00485 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN

77330893720

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ KEN W. SAVAGE

Date ▶ _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2018

8453-EO

Exempt Organization name

Identifying number

KINGS/TULARE CONTINUUM OF CARE ON

27-0522489

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	584,351.
2	Total gross income (Form 199, line 8)	2	584,351.
3	Total expenses and disbursements (Form 199, Line 9)	3	488,304.

Part II Settle Your Account Electronically for Taxable Year 2018

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here Signature of officer _____ Date _____ Title **TREASURER**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	▶ KEN W. SAVAGE	Date	6/29/20	Check if also paid preparer	<input checked="" type="checkbox"/>	Check if self-employed	<input checked="" type="checkbox"/>	ERO's PTIN	P00703357	
	Firm's name (or yours if self-employed) and address	▶ SAVAGE & COMPANY 8441 N. MILLBROOK AVE., SUITE 101 FRESNO CA								FEIN	77-0825812
									ZIP code	93720	

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	▶ _____	Date	_____	Check if self-employed	<input type="checkbox"/>	Paid preparer's PTIN	_____	
	Firm's name (or yours if self-employed) and address	▶ _____						FEIN	_____
								ZIP code	_____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2018



8441 N. Millbrook Ave., Suite 101 ♦ Fresno, California 93720 ♦ (559) 256-3601 ♦ FAX (559) 256-3603

Kenneth W. Savage, CPA

June 23, 2020

To the Board of Directors
Kings/Tulare Continuum of Care on Homelessness, Inc.
Visalia, California

We have audited the financial statements of Kings/Tulare Continuum of Care on Homelessness, Inc. for the year ended June 30, 2019, and have issued our report thereon dated June 23, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 3, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant policies used by Kings/Tulare Continuum of Care on Homelessness, Inc. are described in Note 1 to the financial statements. New accounting policies were adopted and the application of existing policies was applied for 2019 as outlined in the footnotes to the financial statements. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility of future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Collectability of accounts and grants receivable is based on an analysis of the probability of collecting outstanding accounts. We evaluated subsequent collection of accounts receivables by vouching collection in Quickbooks in determining that it is collectable.

- Prepaid insurance expense is based on the insurance term and the payments in excess of the amount that has expired during the term. We evaluated the payments in relation to the expiration of insurance in determining that it is reasonable in relation to the financial statements taken as a whole. Prepaid dues and membership expenses are based on payments made for expenses before the services or goods are received. We reviewed the prepayments in determining that it is reasonable in relation to the financial statements taken as a whole. We also evaluated the current and long-term nature of the prepaid expenses.
- Depreciable lives of property and equipment is based upon the estimated period during which such assets will remain in service. We evaluated the remaining lives of property and equipment in relation to the date it was purchased and the type of asset in question in determining that it is reasonable in relation to the financial statements taken as a whole.
- Accrued compensated absences are based on the hours vested and the prevailing rate of compensation at the year-end. We evaluated the accumulation of hours and the prevailing rate of compensation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Deferred grants and other income is based on the receipt of grant funds that have not been earned. We reviewed the grant agreements and grant budget to determine the purpose of the grant and the nature of the expenses that qualified under the grant. We also reviewed the expenses that were incurred through the end of the reporting period in determining that it is reasonable in relation to the financial statements taken as a whole.
- Future lease commitments are based on the lease terms of various property and equipment. We evaluated the lease agreements and terms of payments in determining that it is reasonable in relation to the financial statements taken as a whole.
- Allocation of indirect expense by function is based upon management's estimate of expenses incurred for program and management purposes. We evaluated the allocation of indirect expenses by reviewing the worksheets, the allocation methods used, and by reviewing the expense in relation to total and functional expenses as a whole in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of net assets with donor restrictions in Note 3 to the financial statements. The disclosure identifies the amount of restricted net assets and the nature of the restrictions. It also discloses the nature of the restrictions that were released.

- The disclosure of liquidity and availability of resources in Note 4 to the financial statements. The disclosure financial assets available to meet cash needs for general expenditures within one year.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Attached is a list of adjusting journal entries we proposed that have been reflected in the financial statements. We proposed 8 journal entries.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 23, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors, and management of Kings/Tulare Continuum of Care on Homelessness, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

- *Savage & Company*

Savage & Company
Certified Public Accountant

Client: **KTCOC**
Engagement: **KTCOC 2018 Audit & Tax Return**
Period Ending: **6/30/2019**
Workpaper: **Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		PY		
To consolidate net assets without restrictions and adjut to agree to PY total equity per tax return.				
30005-01	Net assets		7,421.00	
65160-01	Other costs (G&A)		535.00	
32000-01	Unrestricted net assets			535.00
32000-01	Unrestricted net assets			7,421.00
Total			7,956.00	7,956.00
Adjusting Journal Entry JE # 2		N-0		
To adjust salaries and wages & payroll taxes to reconciled balances per worksheet.				
24000-01	Payroll liabilities		6,548.00	
65191-98	Payroll Taxes (Progr Adjust)		18,978.00	
65192-98	Fringe benefits-Anthem Blue Cross (Progr adj)		8,498.00	
65193-00	Fringe benefits-SIMPLE IRA		1,320.00	
41000-01	Other income			3,160.00
65190-98	Payroll Expense (Progr Adjust)			32,184.00
Total			35,344.00	35,344.00
Adjusting Journal Entry JE # 3		I1-x		
To record accrued compensated absences at 6/30/2019. PY portion immaterial.				
66001-98	Payroll Expense (Accrd Comp Absence Adjust)		5,344.00	
24100-01	Accrued compensated absences			5,344.00
Total			5,344.00	5,344.00
Adjusting Journal Entry JE # 4		G-1		
To capitalize equipment purchased in CY in excess of the threshold.				
15001-01	Equipment		5,924.00	
65060-17	Equipment (CES)			2,810.00
65060-23	Equipment (ESG CES)			3,114.00
Total			5,924.00	5,924.00
Adjusting Journal Entry JE # 5		G-0		
To record depreciation for CY.				
65099098	Depreciation		1,316.00	
15999-01	Accumulated depreciation			1,316.00
Total			1,316.00	1,316.00
Adjusting Journal Entry JE # 6		WTB		
To record restrictions released.				
39900-01	Restrictions released (R)		227,585.00	
39800-01	Restrictions released (UR)			227,585.00
Total			227,585.00	227,585.00
Adjusting Journal Entry JE # 7		WTB		
To reclass security deposit for office paid in PY to deposits.				
14001-01	Security deposit		1,216.00	
39000-01	Prior period adjustment			1,216.00

Client: **KTCOC**
 Engagement: **KTCOC 2018 Audit & Tax Return**
 Period Ending: **6/30/2019**
 Workpaper: **Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u>1,216.00</u>	<u>1,216.00</u>
Adjusting Journal Entry JE # 8		K-x		
To adjust TR net assets and UR net assets per client.				
30005-01	Net assets		171,707.00	
30090-99	TR net assets-Other			171,707.00
Total			<u>171,707.00</u>	<u>171,707.00</u>

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.
Visalia, California**

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

For the year ended June 30, 2019

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.
FINANCIAL STATEMENTS
For the year ended June 30, 2019**

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8441 N. Millbrook Ave., Suite 101 ♦ Fresno, California 93720 ♦ (559) 256-3601 ♦ FAX (559) 256-3603

Kenneth W. Savage, CPA

INDEPENDENT AUDITOR'S REPORT

June 23, 2020

To the Board of Directors
Kings/Tulare Continuum of Care on Homelessness, Inc.
Visalia, California

We have audited the accompanying financial statements of Kings/Tulare Continuum of Care on Homelessness, Inc. (a California nonprofit organization), which comprise the statement of financial position as of June 30, 2019, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes 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 Kings/Tulare Continuum of Care on Homelessness, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

- Savage & Company

Savage & Company
Certified Public Accountant

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Statement of Financial Position
June 30, 2019

	<u>2019</u>
<u>ASSETS</u>	
CURRENT ASSETS	
Cash and cash equivalents	\$ 2,707,851
Accounts and grants receivable	135,462
Prepaid expenses	<u>1,444</u>
TOTAL CURRENT ASSETS	2,844,757
PROPERTY AND EQUIPMENT, net	4,608
DEPOSITS	<u>1,216</u>
TOTAL ASSETS	<u>\$ 2,850,581</u>
<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 28,555
Accrued compensated absences	5,344
Deferred grants	<u>2,579,294</u>
TOTAL CURRENT LIABILITIES	<u>2,613,193</u>
NET ASSETS	
Without donor restrictions	47,484
With donor restrictions	<u>189,904</u>
TOTAL NET ASSETS	<u>237,388</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,850,581</u>

The accompanying notes are an integral part of these financial statements.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**
Statement of Activities
Year ended June 30, 2019

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Contributions and grants	\$ 1,923	\$ 375,240	\$ 377,163
Program revenue	165,037	-	165,037
Membership fees	6,175	-	6,175
Special events, net	9,726	-	9,726
Investment income	1,172	15,204	16,376
Other income	3,160	-	3,160
Net assets released from time and program restrictions	<u>227,585</u>	<u>(227,585)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	<u>414,778</u>	<u>162,859</u>	<u>577,637</u>
EXPENSES:			
<i>Program expenses</i>	474,979	-	474,979
<i>Supporting Services</i>			
Management and general	6,611	-	6,611
Fundraising expenses	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>481,590</u>	<u>-</u>	<u>481,590</u>
CHANGE IN NET ASSETS	(66,812)	162,859	96,047
NET ASSETS AT BEGINNING OF YEAR	<u>114,296</u>	<u>27,045</u>	<u>141,341</u>
NET ASSETS AT END OF YEAR	<u><u>47,484</u></u>	<u><u>189,904</u></u>	<u><u>237,388</u></u>

The accompanying notes are an integral part of these financial statements.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**
Statement of Functional Expenses
Year ended June 30, 2019

	2019			
	Program	Supporting Services		Total
		Management and General	Fundraising	
Salaries and wages	\$ 235,311	\$ -	\$ -	\$ 235,311
Payroll taxes	18,978	-	-	18,978
Fringe benefits	11,138	-	-	11,138
Advertising	58	-	-	58
Bad debts	-	150	-	150
Bank/credit card charges	19	19	-	38
Client consumables	17,901	1,300	-	19,201
Conferences, conventions, and meetings	2,671	346	-	3,017
Consultants/outside services	32,039	3,680	-	35,719
Depreciation	1,316	-	-	1,316
Dues and subscriptions	827	-	-	827
Equipment - noncapital	9,714	-	-	9,714
Fees and licenses	119	-	-	119
Insurance	2,934	-	-	2,934
Legal and professional	10,893	-	-	10,893
Miscellaneous expense	1,196	668	-	1,864
Postage	761	-	-	761
Printing and copying	508	-	-	508
Program expense	45,938	-	-	45,938
Rent – equipment	5,120	-	-	5,120
Rent – facilities	15,924	-	-	15,924
Repairs and maintenance	4,121	-	-	4,121
Security – client services	15,589	-	-	15,589
Software/internet/website	3,710	-	-	3,710
Staff appreciation	-	413	-	413
Staff and volunteer expense	3,249	-	-	3,249
Supplies	12,228	34	-	12,262
Telephone	8,166	-	-	8,166
Transportation and travel	10,226	1	-	10,227
Utilities	4,325	-	-	4,325
TOTAL EXPENSES	474,979	6,611	-	481,590

The accompanying notes are an integral part of these financial statements.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Statement of Cash Flows
Year ended June 30, 2019

	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 96,047
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	1,316
Changes in current assets and liabilities:	
Accounts and grants receivable	(61,695)
Prepaid expenses	(195)
Accounts payable and accrued expenses	10,319
Accrued compensated absences	5,344
Deferred grants	<u>2,579,294</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>2,630,430</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	<u>(5,924)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(5,924)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,624,506
CASH AND CASH EQUIVALENTS, beginning of year	<u>83,345</u>
CASH AND CASH EQUIVALENTS, end of year	\$ <u>2,707,851</u>
Supplemental disclosure of cash flow information: Cash paid for interest	\$ _____
Noncash investing activities: Prior period adjustment for security deposit paid in previous year	<u>1,216</u>

The accompanying notes are an integral part of these financial statements.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Notes to Financial Statements
Year ended June 30, 2019

1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Description of Organization

Kings/Tulare Continuum of Care on Homelessness, Inc. (hereafter “KTCOC”) is a nonprofit corporation and is the designated Continuum of Care Program which is a community-based, long range plan that addresses the needs of the homeless in order to help them reach maximum self-sufficiency. The Continuum of Care is developed through collaboration with a broad cross-section of the community and based on a thorough assessment of homeless needs and resources. The Continuum of Care is recommended by the U.S. Department of Housing and Urban Development (HUD) as a comprehensive and strategic approach to addressing homelessness. The organization serves Kings County and Tulare County.

Basis of Presentation

These financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide for Not-for-Profit Organizations*, (the “Guide”). (ASC) 958-205 was effective for January 1, 2018. Professional accounting standards require that the organization report information regarding its financial position and activities according to two classes of net assets – net assets without donor restrictions and net assets with donor restrictions. Under these standards, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Accordingly, the net assets of the organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. The organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

The organization receives grants and contributions from corporations, individuals, etc. Such grants and contributions are recorded when received or unconditionally promised and are considered to be available for the support of the organization’s operations, unless specifically restricted by the donor or agency.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Notes to Financial Statements

Year ended June 30, 2019

1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

New Accounting Pronouncements

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (ASU 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The organization has adopted this accounting standard and presents these statements accordingly. The ASU has been applied retrospectively to all periods.

On November 17, 2016, FASB issued ASU 2016-2018, Statement of Cash Flows (ASU 230) – *Restricted Cash*. The update addresses the diversity in classification and presentation of changes in restricted cash on the statement of cash flows. The organization has adopted this accounting standard and presents these statements accordingly. The ASU has been applied retrospectively to all periods.

In June 2018, FASB issued ASU No. 2018-08, Not-for-Profit Entities – *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new standard provides a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction based on whether a resource provider is receiving value in return for the resources transferred. Further, the ASU provides additional guidance to help determine whether a contribution is conditional and better distinguish a donor-imposed condition from a donor-imposed restriction. The effective date of this amendment is for fiscal years beginning after December 15, 2018. Early adoption is permitted. Management has not determined the impact of this pronouncement.

In May 2-14, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). This new accounting guidance outlines a single comprehensive model for entities to use in accounting for revenue from contracts with customers. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This amendment has limited applicability to the organization as there are no current contracts subject to the guidance. The effective date of this amendment is for fiscal years beginning after December 15, 2019. In April, 2020, the FASB has proposed a one-year extension of the effective date.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). ASU 2016-02 was issued to increase transparency and comparability among entities. Lessees will need to recognize nearly all lease transactions (other than leases that meet the definition of a short-term lease) on the statement of financial position as a lease liability and a right-of-use asset (as defined). ASU is effective for fiscal years beginning after December 15, 2020. In April, 2020, the FASB has proposed a one-year extension of the effective date.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Notes to Financial Statements

Year ended June 30, 2019

1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

Cash and Cash Equivalents

The organization considers all highly liquid debt instruments purchased with maturity dates of three months or less to be cash and cash equivalents. The organization's cash and cash equivalents consist of accounts maintained in recognized financial institutions. Some of these accounts may have balances in excess of federally insured limits. Management continuously monitors its concentration of funds in financial institutions and reports the amounts to the Board of Directors regularly.

Accounts and Grants Receivable

Accounts and grants receivable are primarily receivables from grants. Accounts and unconditional grants receivable that are expected to be collected within one year are recorded at net realizable value. All receivables are unsecured. It is the organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management believes all are fully collectible; therefore, no allowance for doubtful accounts has been included in the financial statements.

Property and Equipment and Depreciation

Property and equipment are carried at cost, if purchased, or fair value at the time of contribution, if donated. Acquisitions in excess of \$1,000 are capitalized. Depreciation, including amortization of capitalized leases, is computed using the straight-line method with lives for computer equipment from 3 to 5 years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. Property and equipment are reviewed for impairment on an annual basis.

Compensated Absences

The organization has a policy permitting employees to accumulate unused personal time off (PTO) benefits. Upon termination or retirement, unused PTO benefits will be paid at the employee's regular payroll rate. The balance of unused PTO benefits at June 30, 2019 was \$5,344.

Deferred Grants/Grant Revenue Recognition

Funds provided under grants or contracts, which are not considered contributions at the time of receipt, are deemed to be earned and reported as revenue when the organization has incurred expenditures in compliance with the specific terms of the grant or contract. Grant or contract funds received for which no corresponding expenditure has yet been made are accounted for as refundable advances and reported as deferred revenue until it is expended for the purpose of the grant. The balance in deferred grants at June 30, 2019 of \$2,579,294 represents unearned grant revenue.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Notes to Financial Statements

Year ended June 30, 2019

1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

Revenue recognition

Grants and contributions are recognized as revenue when received or unconditionally promised. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Unconditional contributions are recognized when pledged and recorded as donor restricted support if received with donor stipulations that limit the use of such contributions.

When agency and donor restrictions expire – that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without restrictions and reported in the accompanying statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets with donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for acquisition of land, buildings, and equipment are reported as net assets without donor restrictions upon acquisition of the assets and the assets are placed in service.

Conditional promises to give are not included as support until the conditions are substantially met. There were no conditional promises to give at June 30, 2019.

Functional Allocation of Expenses

The costs of providing the various program and supporting activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Such cost allocations are determined by management on an equitable basis. Limited fundraising activities are conducted by the organization. The significant expenses that are allocated and the method of allocation include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Consultants/outside services	Departmental assignment
Salaries and wages	Departmental assignment
Payroll taxes and benefits	Pro rata to departmental assignment

Advertising Costs

Advertising costs are expensed as incurred.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**

Notes to Financial Statements

Year ended June 30, 2019

1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

Concentrations

Financial instruments that potentially subject the organization to concentration of credit risk include cash and cash equivalents. The carrying amounts of cash and cash equivalents represent a reasonable estimate of the fair values due to its liquidity. The organization places its cash and investments with high credit quality financial institutions. At times, the account balances may exceed the institution's federally insured limits. Cash accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. At June 30, 2019, the organization had cash and cash equivalents of \$2,450,548 in excess of the FDIC insured limit.

Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles 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.

Income Taxes

The organization has been recognized by the Internal Revenue Service as a tax-exempt organization under Internal Revenue Code Section 501(c)(3) and has also been recognized by the California Franchise Tax Board as a tax-exempt organization under California Revenue and Taxation Code Section 23701 (d), and contributions to it are tax deductible within the limitations prescribed by the Code. The organization has been classified as a publicly supported organization, which is not a private foundation under Section 509(a) of the Code.

FASB ASC Topic 740, *Income Taxes*, related to accounting for uncertainty in income taxes, prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Standard requires that the entity account for and disclose in the financial statements the impact of a tax position if that position will more likely than not be sustained upon examination, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The organization has evaluated the financial statement impact of tax positions taken or expected to be taken and determined it has no uncertain tax positions that would require tax assets or liabilities to be recorded in accordance with accounting guidance. The organization is relying on its exempt status and its adherence to all applicable laws and regulations to preserve that status.

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**
Notes to Financial Statements
Year ended June 30, 2019

2 - PROPERTY AND EQUIPMENT

The following is a summary of the organization's property and equipment at June 30:

Computer equipment	\$ <u>2019</u> 5,924
Less: Accumulated depreciation	<u>(1,316)</u>
	<u>\$ 4,608</u>

Depreciation charged to income was \$1,316 in 2019.

3 - NET ASSETS WITH DONOR RESTRICTIONS

Donor restricted net assets consist of and for the following purposes at June 30, 2019:

Donor-restricted funds:	<u>2019</u>
Purpose and/or time restrictions	\$ <u>189,904</u>
Total net assets with donor restrictions	<u>189,904</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors or grantors for the fiscal year ended June 30, 2019 as follows:

<u>Satisfaction of program restrictions</u>	<u>2019</u>
Project Homeless Connect grant services	\$ <u>227,585</u>
Total restrictions released	<u>\$ 227,585</u>

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**
Notes to Financial Statements
Year ended June 30, 2019

4 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual, donor-imposed regulation, or Board designations within one year of the statement of financial position date:

	2019
Financial assets at year-end:	
Cash & cash equivalents	\$ 2,707,851
Accounts and grants receivable	135,462
Less those unavailable for general expenditures within one year due to:	
Contractual or donor-imposed restrictions	(189,904)
Financial assets available to meet cash needs for general expenditures within one year	\$ 2,653,409

The organization is substantially supported by restricted contributions and receives some unrestricted contributions. Because a donor's or grantor's restriction requires resources to be used in a particular manner or in a future period, the organization must maintain sufficient resources to meet those responsibilities to its donors. Thus financial assets may not be available for general expenditure within one year.

As part of the organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. At times, the organization invests cash in excess of daily requirements in short-term investments.

5 - COMMITMENTS AND CONTINGENCIES

(a) Lease Commitments

The organization leases certain facilities under a long-term lease agreement. The lease of the office facility is classified as an operating lease and expires in 2020.

The future minimum lease payments under the operating lease agreements follows:

Year ended June 30	Total
2020	\$ 14,592
2021	1,216
Total minimum lease payments	\$ 15,808

**KINGS/TULARE CONTINUUM OF CARE
ON HOMELESSNESS, INC.**
Notes to Financial Statements
Year ended June 30, 2019

5 - COMMITMENTS AND CONTINGENCIES

(a) Lease Commitments (cont)

Rental expense for all operating leases amounted to \$15,924 for the year ended June 30, 2019.

(b) Contingencies

The organization is subject to certain loss contingencies, such as litigation, arising in the normal conduct of its activities. In the opinion of the organization's management, the liability, if any, for such contingencies will not have a material effect on the organization's financial position.

6 - SUBSEQUENT EVENTS

The organization has evaluated subsequent events through June 23, 2020, the date on which the financial statements were available to be issued. Management has concluded the following subsequent events require disclosure in the financial statements:

COVID-19

On March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. As of the date of this report, the office is closed and personnel are working remotely. Management cannot reasonably estimate the length or severity of this pandemic, or the extent to which the disruption may materially impact the organization's financial position, results of operations, and cash flows in fiscal 2020 and 2021.



June 30, 2020

Savage & Company
Certified Public Accountant
8441 N. Millbrook Ave., Suite 101
Fresno, California 93720

This representation letter is provided in connection with your audit of the financial statements of Kings/Tulare Continuum of Care on Homelessness, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 23, 2020, the following representations made to you during your audit.

Financial Statements


- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 3, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility for 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.


- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP, if applicable.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We are in agreement with adjusting journal entries you have proposed, and those you have proposed we record have been posted to the organization's accounts.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the organization from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you that we have made no self-assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing consolidated financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the consolidated financial statements.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware and there are none.
- The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as made known to you.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- Kings/Tulare Continuum of Care on Homelessness, Inc. is an exempt organization under Section 501 (c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize this organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up- to-date.

1 Signature:  Title: Executive Director

2 Signature:  Title: Treasurer

SAVAGE
& COMPANY
certified public accountant

8441 N. Millbrook Ave., Suite 101 ♦ Fresno, California 93720 ♦ (559) 256-3601 ♦ FAX (559) 256-3603

Kenneth W. Savage, CPA

June 23, 2020

To the Board of Directors,
Kings/Tulare Continuum of Care on Homelessness, Inc.
Visalia, California

In planning and performing our audit of the financial statements of Kings/Tulare Continuum of Care on Homelessness, Inc. as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, 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 an 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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

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 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.

Following is a description of a deficiency in internal control that we determined constitute a significant deficiency. This letter does not affect our report dated June 23, 2020, on the financial statements of Kings/Tulare Continuum of Care on Homelessness, Inc.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestions with various organization personnel, and we would be pleased to discuss them in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendations. The memorandum that accompanies this letter summarizes our findings regarding this matter.

We wish to thank the Executive Director, the Accountant, and staff for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization.

Savage & Company

Savage & Company
Certified Public Accountant

INTERNAL CONTROLS OVER CASH RECEIPTS

In our review and evaluation of internal controls over cash receipts, we noted a weakness with cash receipts handling. The Administrative Specialist receives mail and forwards it (unopened) to the addressee if an employee is specified. If no employee is specified, the mail is forwarded (unopened) to the Accountant. Since the mail is not opened by the Administrative Specialist, no record is made of cash receipts (cash/checks/etc) before forwarding to the Accountant. The Accountant opens the mail received by him and no one else is present. If it contains cash receipts, he will request another available staff member to count, verify, and sign off the cash received. The Accountant also prepares the deposit slip for bank deposit and records the deposit in QB. The Accountant is performing incompatible duties and his duties lack dual custody of cash receipts because he opens mail with cash receipts without anyone present, prepares the deposit slip, and records the deposit in Quickbooks. There is no independent verification and comparison because there is no independently prepared receipts log to compare to. There is also no independent comparison of the deposit receipt to the recording in Quickbooks.

We recommend that the Administrative Specialist open mail that appears to be cash receipts and record in a log the payee, amount, and nature of the revenue received. The log should be provided to an independent person, such as Executive Director or Treasurer. Periodically, the independent person should compare the log to the amount deposited per the deposit receipt and the amount recorded in QB.

Memo

July 7, 2020

TO: Board of Directors

FROM: Machael Smith
Executive Director

SUBJECT: Revised Accounting Policies & Procedures

SUMMARY:

During the Course of our Audit, the CPA identified a significant deficiency with regards to our internal controls over cash receipts (see page 3 of Management Letter in the Tax Return/Audit). We have discussed this deficiency with Mr. Savage and made the appropriate adjustment to our Accounting Policies and Procedures.

The revisions are redlined in the attached Accounting Policies and Procedures.

RECOMMENDATION:

That the Board approve the revised Accounting Policies and Procedures as presented.



Accounting Policy and Procedure Manual

January 9, 2020

July 7, 2020

Board Approved 01.09.20

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I. Introduction

The purpose of this manual is to describe all accounting policies and procedures currently in use at the Kings/Tulare Continuum of Care on Homelessness (“KTCOC”) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All KTCOC staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the Executive Director and the Board of Directors.

II. Division of Responsibilities

The following is a list of personnel who have fiscal and accounting responsibilities:

Board of Directors

1. Reviews and approves the annual budget.
2. Reviews annual and periodic financial statements and information.
3. Reviews Executive Director's performance annually and establishes the salary.
4. The Board Treasurer, and Board President will be authorized signers on all bank accounts.
5. Reviews and approves all contracts over \$50,000; contracts less than or equal to \$50,000 will be submitted to the board for informational purposes.
6. Reviews and approves all non-budgeted expenditures over \$5,000.
7. Reviews the Check Register on a monthly basis.
8. Determines whether the organization should have an audit.

Executive Director

1. Reviews and approves all financial reports including cash flow projections.
2. Sees that an appropriate budget is developed annually.
3. Reviews and signs all issued checks and/or approves check signing procedures.
4. Reviews and approves all contracts under \$50,000; contracts greater than \$50,000 will be submitted to the board for informational purposes.
5. Approves all non-budgeted transactions under \$5,000.
6. Reviews and approves all grant submissions.
7. Approves inter-account bank transfers.
8. Is on-site signatory for all bank accounts.
9. Reviews all bank statements and completed monthly bank reconciliations for accuracy.
10. Oversees the adherence to all internal controls.
11. Reviews and approves all payrolls.
- 11-12. Responsible for all personnel files.

Accountant/Grant Specialist

1. Approves all program expenditures.
2. Monitors program budgets.
3. Completes all payrolls. ~~and is responsible for all personnel files.~~
4. Reviews and manages cash flow.
5. Reviews and approves all reimbursements and fund requests.
6. Processes all inter-account bank transfers.
7. Assists Executive Director with the development of annual and program budgets.
8. Reviews all incoming and outgoing invoices.
9. Manages the petty cash fund.
- ~~10. Receives and opens all incoming accounting department mail~~
- ~~11-10.~~ Monitors and manages all expenses to ensure most effective use of assets.
- ~~12-11.~~ Monitors grant reporting and appropriate release of temporarily restricted funds.
- ~~13-12.~~ Oversees and completes expense allocations.
- ~~14-13.~~ Monitors and makes recommendations for asset retirement and replacement.
- ~~15-14.~~ Reviews, revises, and maintains internal accounting controls and procedures.
- ~~16-15.~~ Compiles and Reviews all financial reports.
- ~~17-16.~~ Manages accounting system and does all posting to the accounting system.
- ~~18-17.~~ Overall responsibility for data entry into accounting system and integrity of accounting system data.
- ~~19-18.~~ Processes invoices and prepares checks for signature.
- ~~20-19.~~ Processes payroll.
- ~~21-20.~~ Maintains general ledger.
- ~~22-21.~~ Prepares monthly and year-end financial reports.
- ~~23-22.~~ Reconciles all bank accounts.
- ~~24-23.~~ Manages Accounts Receivable.

III. Chart of Accounts and General Ledger

KTCoc has designated a Chart of Accounts specific to its operational, Grant and program needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. Operations). The Accountant/Grant Specialist (“Accountant”) is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual as an addendum.

The general ledger is automated and maintained using our accounting software (currently QuickBooks Desktop). All input and balancing is the responsibility of the Accountant with final approval by the Executive Director.

The Accountant will review the general ledger on a periodic basis for any unusual transactions.

IV. Cash Receipts

Cash receipts generally arise from:

1. Contracts and Grants;
2. Direct donor contributions; and
3. Fundraising activities.

The principal steps in the cash/check receipts preparation process are:

- ~~1.~~ The Administrative Specialist receives incoming mail and forwards it to the addressee. Mail that is not addressed to a specific employee will be forwarded unopened to the Accountant.
1. The Accountant opens and distributes the mail. The Administrative Specialist receives incoming mail. Mail that is not addressed to a specific employee will be opened and routed to the appropriate department. All checks and other payments will be logged and then forwarded to the Accountant.
- ~~2.~~
- ~~3.~~2. The Accountant enters all cash/checks into a deposit log, stamps all checks "for deposit only," and makes a copy of each check that does not have a corresponding check stub.
- ~~4.~~3. The cash/checks are kept in a locked cabinet until ready to be taken for deposit.
- ~~5.~~4. The Deposits will be delivered to the bank no later than two (2) business days following receipt.

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Cash Handling

All cash received will be counted, verified, and signed off by the Accountant and another available staff member. The cash will immediately be entered into the deposit log for the next deposit using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited with the next bank deposit. Cash should be deposited no later than two (2) business days following receipt.

The principal steps in the deposit process are:

1. Weekly (or more often if necessary), the Accountant prepares the following for deposit
 - a. Two copies of the deposit log, the stamped checks and cash, corresponding check stubs or check copies and the deposit slip are bundled together to make the deposit package.
 - b. The Administrative Specialist or other designated staff member verifies cash/checks amounts for accuracy, then takes the deposit to the bank for deposit.
 - c. The deposit log, check stubs/copies and deposit receipt are returned to the Accountant.
 - d. The Accountant reviews the deposit for accuracy, then posts the deposit in the Accounting system.
 - e. The Accountant signs the deposit log and files the hard copy appropriately.

V. Inter-Account Bank Transfers

The Accountant monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Accountant recommends to the Executive Director when a transfer should be made to maximize the potential for earning interest. The Accountant is directed in writing when to make a transfer and in what amount. A copy of the transfer is filed appropriately.

VI. Cash Disbursements & Expense Allocations

Cash disbursements are generally made for:

1. Payment for Program/Agreement/Contracted expenses;
2. Payments to vendors for goods and services;
3. Taxes/license fees;
4. Staff training and development;
5. Memberships and subscriptions;
6. Meeting expenses;
7. Employee reimbursements; and
8. Marketing/promotional materials.

Requests for cash disbursements are submitted to Accounting in two ways:

1. Payment Authorization (submitted on approved form) with attached invoice or receipt.
2. Employee expense report or reimbursement request.

All invoices must be accompanied by a payment authorization and reviewed by the Accountant prior to being submitted to the Executive Director for approval.

Checks - Checks are processed bi-monthly on the 2nd and 4th Tuesdays of each month, and signed and ready to be distributed by Thursday of the same week. Invoices submitted to the Accountant by the 1st and 3rd Friday of the month will be processed the following Tuesday. Checks can be prepared manually within one day, but this should be limited to emergency situations.

Employee reimbursements – Every employee trip reimbursement or purchase request must be documented on a Payment Authorization form with the appropriate travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

Mileage – Mileage will be submitted for reimbursement with an accompanying payment authorization form, mileage report and maps. Mileage reimbursements will be submitted with the timesheets for the pay period in which the mileage was incurred, and will be paid on the paycheck for that pay period, using the most current IRS rate.

Lodging – Lodging shall follow the per diem rates according to the United States General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). Lodging exceeding the per diem rate will be considered on a case by case basis. All exceptions must receive prior approval in writing by the Executive Director. A Payment Authorization form accompanied by an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and

the specific business purpose shall be submitted to the Accountant for review prior to the Executive Director's approval for payment.

Meals and Incidentals – Meals and incidental expenses will follow the per diem rates according to the United States General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates/mie-breakdown>) according to the location where the employee will be working while on official travel. A payment authorization form along with documentation of the reason for travel, number of partial days and full days, and any meals covered by conferences, etc. The Accountant will confirm the total amount of the voucher and forward to the Executive Director for payment.

Other Expenditures - A Payment Authorization form accompanied by a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

The Accountant reviews all requests for payment and:

1. Verifies expenditure and amount.
2. Provides or verifies appropriate allocation information.
3. Provides date of payment taking into account cash flow projections.
4. Submits to the Executive Director for approval.
5. Immediately enters approved expenditures into the Accounts Payable module:
 - a. Prints checks according to allocation and payment date;
 - b. Submits checks, with attached backup documentation, to Executive Director for approval and signature; all checks in excess of \$2,500 require a second signature from an authorized board or staff member; ~~checks in excess of \$2,500 must be authorized by the Board of Directors~~
 - ~~c. Stamps invoice "paid"~~
 - ~~d. c.~~ Mails checks and appropriate backup documentation.
 - ~~e. d.~~ Files all backup documentation in the appropriate file.
 - ~~f. e.~~ Runs an accounts payable aging at the middle and end of each month to ensure timely payment of all invoices.

Expense Allocations

Most non-salary expenses that benefit more than one cost center are spread across centers using a direct allocation method. Under this method, the number of full-time equivalents (FTEs) within a department are divided by the total number of FTEs at the organization to determine the percentage of shared costs they should bear. This is done on a monthly basis by the Accountant. Occupancy expenses may be split between departments based on the percentage of square footage that is used by each department.

VII. Credit Card Policy and Charges

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly

authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which KTCOC receives funds.

Process for authorizing/posting Credit Card charges:

1. The receipts for all credit card charges will be given to the Accountant within 2 business days of the purchase along with a Payment Authorization and proper documentation.
2. The Accountant will review all credit card charges, ~~post them to the appropriate accounts in the accounting system~~ prepare a Payment Authorization and forward to the Executive Director for approval.
3. The Executive Director will review, make corrections if necessary, and approve all credit card charges, and return to the Accountant for final processing.

VIII. Accruals

To ensure a timely close of the General Ledger, KTCOC may book accrual entries. Some accruals may be made as recurring entries.

Accruals to consider:

1. Monthly interest earned on money market accounts, certificates of deposits, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.

IX. Bank Account Reconciliations

1. All bank statements are given ~~unopened~~ to the Accountant who will then. ~~The Accountant reviews the statements~~ for unusual balances and/or transactions.
2. The Accountant reconciles the statements to the accounting system including:
 - a. A comparison of dates and amounts of deposits as shown in the accounting system and on the statement;
 - b. A comparison of inter-account transfers;
 - c. An investigation of any rejected items; and
 - d. A comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Accountant will verify that voided checks, if returned, are appropriately defaced and filed.
4. The Accountant will investigate any checks that are outstanding over six months.
5. The Accountant will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.
6. The reconciliation report will be reviewed, approved, dated, and initialed by the Executive Director.

X. Petty Cash Fund

A petty cash fund is maintained by the organization. The funds are to be used for miscellaneous or unexpected small purchases or purchases where cash is the only accepted medium of payment. The same approval procedures apply as mentioned in the cash disbursement section.

1. The petty cash fund will not exceed \$100.00 and is kept in a locked file cabinet at all times.
2. The Accountant oversees the petty cash fund.
3. All disbursements made from petty cash are acknowledged in writing by the receiving party with a petty cash disbursement receipt.
4. All money returned to the petty cash fund is counted and verified by the Accountant and the staff member returning the money; receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
- ~~5. A designated staff member~~ The Accountant will reconcile the petty cash fund monthly, by the 5th of the month following the month the reconciliation is for.
- ~~6.5. The Accountant will verify the reconciliation and issue a payment authorization to replenish the petty cash fund. With attached receipts for any expenditures from the petty cash fund; receipts must accompany all expenditures made with petty cash funds.~~
- ~~7.6.~~ No checks will be cashed by the petty cash fund.

XI. Property and Equipment

Property and equipment includes items such as:

1. Office furniture and equipment;
2. Computer hardware;
3. Computer software; and
4. Leasehold improvements.

It is the organization's policy to capitalize all items which have a unit cost greater than one thousand dollars (\$1,000). Items purchased with a value or cost less than one thousand dollars (\$1,000) will be expensed in the period purchased.

The depreciation period for capitalized assets >\$1,000 is as follows:

Computer Hardware	36 months
Office Equipment	60 months
Office Furniture	60 months
Computer Software	36 months
Leasehold improvements	Length of lease
Vehicles	10 years or length of lease

A Fixed Asset Log is maintained by the Accountant or designated staff member including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.

1. The Log will be reviewed by the Accountant and Executive Director periodically.
2. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
3. The Accountant shall be informed in writing of any change in status or condition of any property or equipment.
4. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

XII. Personnel Records

1. All personnel files shall contain the following documents:
 - a. Application and/or resume
 - b. Date of employment
 - c. Job Description, position and pay rate
 - d. Authorization of payroll deductions
 - e. W-4 withholding authorization
 - f. I-9 form
 - g. Termination data where applicable
 - h. New employee State form
 - i. Telecommuting Agreement, if applicable
 - j. Signed Company property in Employee's possession form;
 - k. Signed acknowledgement of receipt of Employee Handbook
 - l. Emergency contact form
 - m. Other forms as deemed appropriate by the Executive Director
- ~~2. Completed I-9 forms will be kept in a secure location separate from the personnel files.~~
- 3.2. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

XIII. Payroll Processing

1. Timesheets are to be prepared by all staff on the approved form and submitted semi-monthly on the first working day after the 15th and last day of the month. If the 1st working day after the 15th and/or end of the month fall on a weekend or holiday, the timesheets are to be submitted the day prior to the weekend or holiday. Exceptions to the submittal date may occur and will be communicated accordingly.
2. Any corrections to timesheets are to be made by making a single line through the error and writing in the correction. Correction fluid and/or tape are not allowable.
3. Timesheets are to be signed and dated by the employee and the employee's supervisor for submission to the Accountant.
4. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be

accompanied by an Employee Change Form and signed by the Executive Director before the change can be made.

5. The Accountant will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
6. Paychecks will be distributed by the Accountant on the 5th and 20th of each month. If the 5th and/or the 20th fall on a weekend or holiday the paychecks will be distributed the day before.
7. Employees may choose direct deposit to a designated bank account by completing a Direct Deposit Form. Their paycheck is deposited directly into the designated account on the payroll date. The employee will receive a verification paystub.
8. The Accountant will review payroll expenditures and allocations monthly.
9. All quarterly federal and state payroll reports will be prepared and filed appropriately.
10. All W-2 statements are issued to employees prior to January 31st of the following year for the prior calendar year.

XIV. End of Month and Fiscal Year-End Close

1. The Accountant will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the Accountant will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Accountant and Executive Director, no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, an outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the Executive Director, the Board Treasurer, and the Board of Directors for their review and approval. The Accountant will then file the return with the Internal Revenue Service by the annual deadline.
6. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed by the Accountant or CPA and filed with the appropriate agency.

XV. Financial Reports

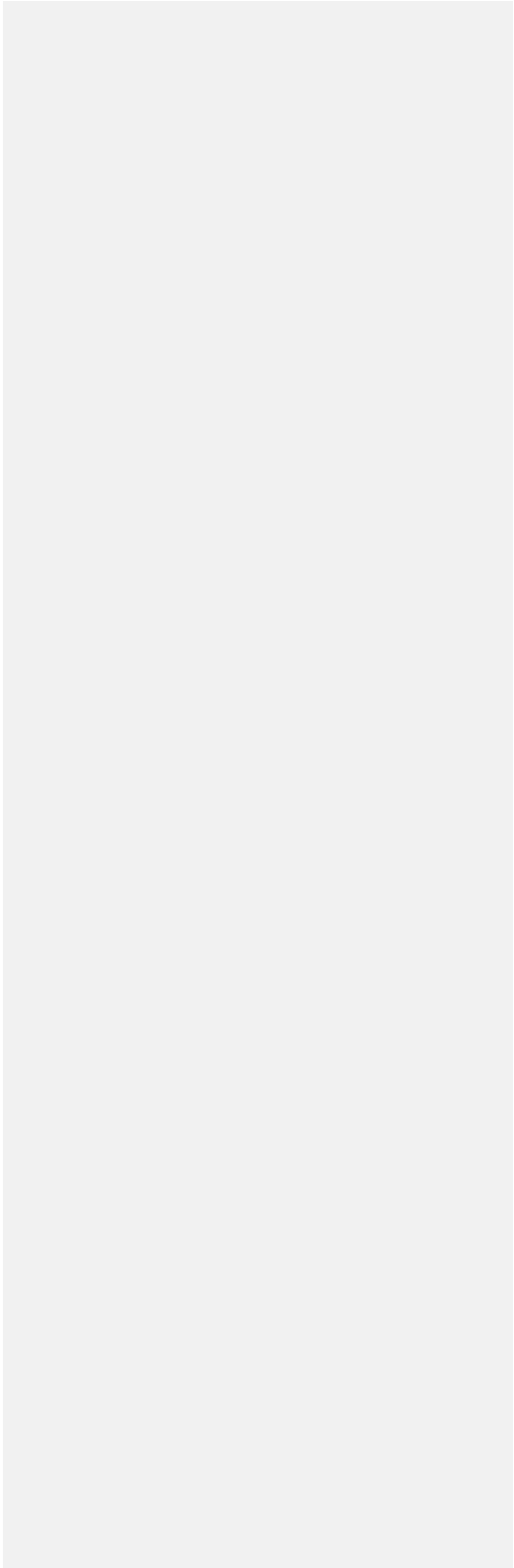
The Accountant will prepare the monthly and annual financial reports for distribution to the Executive Director, Board Treasurer, and Board of Directors. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

Periodic and annual financial reports will be submitted to the Board of Directors for review and approval.

XVI. Fiscal Policy Statements

1. All cash accounts (except petty cash) owned by KTCOC will be held in financial institutions which are insured by the FDIC. ~~No bank account will carry a balance over the FDIC insured amount.~~
2. All capital expenditures which exceed one thousand dollars (\$1,000) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and pre-approved by the Executive Director.
6. Reimbursements will be paid upon complete expense reporting and approval using the official KTCOC Payment Authorization form. Reimbursements to the Executive Director will be authorized by the Board President.
7. Any donation with a value exceeding fifty dollars (\$50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The Executive Director, Board Treasurer and Board President are the designated Board and staff member as signatories on KTCOC's bank accounts. Disbursements exceeding (\$2,500) require a second check signature by an authorized board or staff member.
10. Bank statements will be reconciled monthly. All bank statements will be given ~~unopened~~ to the Accountant for review.
11. **Correction fluid and/or tape will never be used** in preparing timesheets or any accounting documents.
12. Accounting records will be kept in locked file cabinets in the Accountant's office and only parties with financial responsibility will have access to the keys.
13. Personnel records will be kept in locked file cabinets in the Executive Director's office and only parties with human resource responsibility will have access to the keys.

Exhibit A – Chart of Accounts



Kings/Tulare Continuum of Care on Homelessness

Account Listing

July 7, 2020

Account	Type	Description
10100 · Bank of the Sierra	Bank	
10200 · CVCB Checking	Bank	Main checking account
10210 · CVCB Money Market LMF 7958	Bank	LandLord Mitigation Fund MM account
10220 · CVCB Money Market General 7966	Bank	MM account for holding grant funds
10230 · CVCB Petty Cash	Bank	Main Petty Cash Account
10240 · PRK Petty Cash	Bank	Petty Cash for County to use for prescription copays
11000 · Accounts Receivable	Accounts Receivable	Unpaid or unapplied customer invoices and credits
11100 · Allowance for Doubtful Accounts	Accounts Receivable	Estimate of accounts receivable that will default and not be collected
11400 · Grants Receivable	Accounts Receivable	Promises from foundations or government to give grants
11406 · HUD Grant	Accounts Receivable	
11407 · Humanics Grant	Accounts Receivable	
11500 · Unbilled Expenses	Other Current Asset	
11600 · Account for Credit Transfer	Other Current Asset	
12000 · Undeposited Funds	Other Current Asset	Funds received, but not yet deposited to a bank account
12100 · Inventory Asset	Other Current Asset	Costs of inventory purchased for resale
12200 · Accrued Revenue	Other Current Asset	Estimated income earned this year, collected next year
13000 · Prepaid Expenses	Other Current Asset	Expenses that are paid in advance
13200 · Workers Compensation Deposit	Other Current Asset	
13500 · Supplies Inventory	Other Current Asset	Material and supplies yet to be used
13600 · Payroll Asset	Other Current Asset	Payroll Asset
18600 · Other Assets	Other Asset	Assets used for program-related purposes other than current or fixed assets
20000 · Accounts Payable	Accounts Payable	Unpaid or unapplied vendor bills or credits
20100 · Grants Payable	Accounts Payable	Grants promised to other organizations or individuals
23000 · Visa Bank of the Sierra	Credit Card	
21100 · Direct Deposit Liabilities	Other Current Liability	Direct Deposit Liabilities
24000 · Payroll Liabilities	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
24110 · Grant Billing Corrections	Other Current Liability	
24200 · Accrued Expenses	Other Current Liability	Expenses incurred in the current period to be paid in future periods
24300 · Deferred Revenue	Other Current Liability	
27000 · Government Owned Fixed Assets	Long Term Liability	Fixed assets from a government contract that may have to be returned
27200 · Other Liabilities	Long Term Liability	Liabilities other than payroll, accounts and grants payable, deferred revenue, loans, ...
27300 · Refundable Deposits Payable	Long Term Liability	Deposits and other funds held for other entities or individuals
30000 · Opening Balance Equity	Equity	Opening balances during setup post to this account. The balance of this account sh...
30001 · Temporary Restricted Net Assets	Equity	
30030 · Restricted - Visalia PHC	Equity	
30040 · Restricted - Porterville PHC	Equity	
30050 · Restricted - Hanford PHC	Equity	
30060 · Restricted - Tulare PHC	Equity	
30005 · Net Assets	Equity	
30010 · Temp Rest Net Asset-10 Yr Plan	Equity	
30020 · Net Assets - Operating Reserves	Equity	
32000 · Unrestricted Net Assets	Equity	Other Income
39000 · Prior Period Adjustment	Equity	Adjustment for PY differences discovered in CY
43300 · Direct Public Grants	Income	Grants from businesses, foundations, and other nonprofits
43330 · Foundation and Trust Grants	Income	Grants from foundations and trusts
43400 · Direct Public Support	Income	Contributions (including the amount of dues greater than the value of benefits receiv...
43450 · Individ, Business Contributions	Income	Contributions from individuals, businesses, direct mail, telethons, including any porti...
43451 · Fundraising	Income	
43452 · Auctions	Income	
44500 · Grant Income	Income	Grant Income
44520 · Federal Grants	Income	Grants from the federal government
44521 · HUD Grants	Income	
44530 · Local & Government Grants	Income	Grants from city, county, and other local governments
44531 · Hanford CDBG Grant	Income	
44532 · Porterville CDBG Grant	Income	
44533 · Tulare CDBG Grant	Income	
44534 · Visalia CDBG Grant	Income	
44540 · State Grants	Income	Grants from state governments
44541 · HEAP	Income	HEAP earned income
44542 · CESH Grant	Income	
46430 · Misc Revenue	Income	occasional, odd revenues thta don't fit in any other account
47200 · Program Income	Income	Program service fees, member dues and assessments
47230 · Membership Dues	Income	Member dues that compare reasonably with membership benefits available, whethe...
47240 · Program Service Fees	Income	Participant fees, admissions, royalties, tuition, registration fees, and other program-r...
47250 · Training Fees	Income	
47600 · Interest and Dividends Earned	Income	
47700 · Rev Released from Restrictions	Income	Revenues earned and released from restrictions, satisfaction of donor restrictions
49900 · Uncategorized Income	Income	Income not categorized elsewhere
60900 · Business Expenses	Expense	Expenses of creating and maintaining the organization's business entity
60910 · Bad Debts	Expense	Uncollected accounts receivable
60920 · Business Registration/License	Expense	Permits, registrations, licenses, moving, royalties
60960 · Business Taxes (Unsecured)	Expense	
62100 · Contract Services	Expense	Fees for outside services
62110 · Accounting Fees	Expense	Outside (non-employee) accounting, audit, bookkeeping, tax prep, payroll service, a...
62140 · Legal Fees	Expense	Outside (non-employee) legal services
62150 · Outside Contract Services	Expense	Outside contractors (non-employee) for projects, consulting, short-term assignment...
62170 · Program Delivery	Expense	
65000 · Operations	Expense	Expenses related to providing program services and maintaining operations
65010 · Books, Subscriptions, Reference	Expense	Books, subscriptions, reference materials, periodicals for use

Kings/Tulare Continuum of Care on Homelessness

Account Listing

July 7, 2020

Account	Type	Description
65020 · Postage, Mailing Service	Expense	Postage, parcel delivery, local courier, trucking, freight, outside mailing services
65030 · Printing and Copying	Expense	Printing, copying, duplicating, recording
65040 · Supplies	Expense	Supplies, materials, food and beverages, plaques, medicines
65041 · Software	Expense	
65052 · Telecommunications	Expense	
65060 · Equipment	Expense	
65070 · Hosting Fees	Expense	
65080 · Bank/Credit Card Service Charges	Expense	
65090 · Rent	Expense	
65091 · Utilities	Expense	
65092 · Furnishings	Expense	
65093 · Repairs / Maintenance	Expense	
65100 · Other Types of Expenses	Expense	Expenses listed on line 43 of Form 990
65110 · Advertising Expenses	Expense	Advertisements in outside publications, websites, etc.
65120 · Insurance - Liability, D and O	Expense	Non-employee or property insurance - liability, malpractice, directors
65130 · Interest Expense - General	Expense	Interest on loans and leases, other than interest attributable to rental property or mo...
65140 · List Rental	Expense	Mailing list rentals
65150 · Prof. Memberships and Dues	Expense	Dues and memberships for civic, service, professional, or other organizations
65160 · Other Costs	Expense	Miscellaneous, small, or non-recurring expenses
65170 · Staff Development/Training	Expense	Staff continuing education, training, development
65171 · Employee Recognition	Expense	
65180 · Services	Expense	
65190 · Payroll Service	Expense	
65199 · Bad Debt	Expense	
65200 · Program Expenses	Expense	
65205 · Program Supplies	Expense	
65205.1 · Aprons/T-shirts	Expense	
65205.2 · Wristbands	Expense	
65205.3 · Raffle Tickets	Expense	
65205.4 · Tote Bags	Expense	
65210 · Equipment/Rentals	Expense	
65220 · Client Consumables	Expense	
65220.1 · Food	Expense	
65220.2 · Raffle Prizes	Expense	
65220.3 · Wish List Items	Expense	
65220.4 · Laundry Cards	Expense	
65220.5 · Stipend	Expense	
65230 · Program Services	Expense	
65230.1 · Birth Certificates	Expense	
65230.2 · DMV ID Cards	Expense	
65230.3 · Vision Services	Expense	
65230.4 · Dental Services	Expense	
65230.5 · Children's Services	Expense	
65230.6 · Bike Repair Services	Expense	
65230.7 · Pet Services	Expense	
65230.8 · Transportation	Expense	
65230.9 · Hotel/Motel Vouchers	Expense	
65231 · Medical Services	Expense	
65232 · Housing/Counseling Services	Expense	
65232.1 · Security Deposit	Expense	
65232.2 · Utility Deposit	Expense	
65232.3 · Application Fee	Expense	Rental application fee
65232.4 · Move-in Expenses	Expense	Cost of furnishings, food, refrigerators, and other household items needed.
65232.5 · Rental Assistance	Expense	Rent payments made for Clients
65232.6 · Bank/Service/Convenience fees	Expense	
65232.7 · Holding Fee/Vacancy Payment	Expense	
65232.8 · Household Assistance	Expense	
65233 · Outreach Services	Expense	
65240 · Security	Expense	
65250 · Fundraising Expenses	Expense	
65260 · Event Reserve	Expense	
65270 · Sub-recipient Agreement Payment	Expense	
65234 · Program Staffing	Expense	
65238 · Holding Fee/Vacancy Payment 2	Expense	
66000 · Wages, Taxes, Payroll Expenses	Expense	
66001 · Payroll Expense	Expense	Payroll expenses
66002 · Insurance - Workers Comp	Expense	
68300 · Travel and Meetings	Expense	Expenses related to travel, meetings, conferences
68310 · Conference, Convention, Meeting	Expense	Conducting, or sending staff to, program-related meetings, conferences, conventions
68320 · Travel	Expense	Hotels, airfares, local transportation, car rentals, taxis, per diems, meals
90000 · Suspense	Other Expense	

Kings/Tulare Continuum of Care on Homelessness

Balance Sheet

As of May 31, 2020

07/06/20

Accrual Basis

	<u>May 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · Bank of the Sierra	6,718.81
10200 · CVCB Checking	3,057,082.95
10210 · CVCB Money Market LMF 7958	69,212.02
10220 · CVCB Money Market General 7966	2,307,137.73
10230 · CVCB Petty Cash	100.00
Total Checking/Savings	<u>5,440,251.51</u>
Accounts Receivable	
11000 · Accounts Receivable	1,501.72
11400 · Grants Receivable	46,843.69
Total Accounts Receivable	<u>48,345.41</u>
Other Current Assets	
12000 · Undeposited Funds	3,822.54
13000 · Prepaid Expenses	2,491.58
Total Other Current Assets	<u>6,314.12</u>
Total Current Assets	<u>5,494,911.04</u>
TOTAL ASSETS	<u>5,494,911.04</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	57,144.70
20100 · Grants Payable	564,353.56
Total Accounts Payable	<u>621,498.26</u>
Credit Cards	
23000 · Visa Bank of the Sierra	13,740.17
Total Credit Cards	<u>13,740.17</u>
Other Current Liabilities	
21100 · Direct Deposit Liabilities	-1,001.52
24000 · Payroll Liabilities	6,515.13
24300 · Deferred Revenue	4,278,604.27
Total Other Current Liabilities	<u>4,284,117.88</u>
Total Current Liabilities	<u>4,919,356.31</u>
Total Liabilities	4,919,356.31
Equity	
30000 · Opening Balance Equity	4.82
30001 · Temporary Restricted Net Assets	
30030 · Restricted - Visalia PHC	586.22
30040 · Restricted - Porterville PHC	6,413.47
30050 · Restricted - Hanford PHC	4,394.23
30060 · Restricted - Tulare PHC	6,804.30
Total 30001 · Temporary Restricted Net Assets	<u>18,198.22</u>
30005 · Net Assets	7,420.93
32000 · Unrestricted Net Assets	167,710.48
Net Income	382,220.28
Total Equity	<u>575,554.73</u>
TOTAL LIABILITIES & EQUITY	<u>5,494,911.04</u>

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**Kings/Tulare Continuum of Care on Homelessness
Profit & Loss_Anthem Blue Cross Flex MVP Client Grant**

July 2019 through May 2020

	Anthem Ho... (Anthem Bl...)	PHC Hanford (Anthem PH...)	PHC Porter... (Anthem PH...)	PHC Tulare (Anthem PH...)	PHC Visalia (Anthem PH...)	Total Anthe... (Anthem Bl...)	Total Anthe...	TOTAL
Ordinary Income/Expense								
Income								
43300 · Direct Public Grants								
43400 · Direct Public Support								
43450 · Individ, Business Contributions	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	10,000.00	10,000.00
Total 43400 · Direct Public Support	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	10,000.00	10,000.00
Total 43300 · Direct Public Grants	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	10,000.00	10,000.00
44500 · Grant Income	27,606.71	0.00	0.00	0.00	0.00	0.00	27,606.71	27,606.71
Total Income	27,606.71	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	37,606.71	37,606.71
Gross Profit	27,606.71	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	37,606.71	37,606.71
Expense								
65200 · Program Expenses								
65230 · Program Services								
65232 · Housing/Counseling Services								
65232.1 · Security Deposit	7,175.70	0.00	0.00	0.00	0.00	0.00	7,175.70	7,175.70
65232.2 · Utility Deposit	1,582.85	0.00	0.00	0.00	0.00	0.00	1,582.85	1,582.85
65232.3 · Application Fee	345.00	0.00	0.00	0.00	0.00	0.00	345.00	345.00
65232.4 · Move-in Expenses	14,812.66	0.00	0.00	0.00	0.00	0.00	14,812.66	14,812.66
65232.5 · Rental Assistance	2,141.40	0.00	0.00	0.00	0.00	0.00	2,141.40	2,141.40
65232.6 · Bank/Service/Convenience fees	17.10	0.00	0.00	0.00	0.00	0.00	17.10	17.10
65232 · Housing/Counseling Services - Ot...	992.00	0.00	0.00	0.00	0.00	0.00	992.00	992.00
Total 65232 · Housing/Counseling Services	27,066.71	0.00	0.00	0.00	0.00	0.00	27,066.71	27,066.71
65230 · Program Services - Other	540.00	0.00	0.00	0.00	0.00	0.00	540.00	540.00
Total 65230 · Program Services	27,606.71	0.00	0.00	0.00	0.00	0.00	27,606.71	27,606.71
Total 65200 · Program Expenses	27,606.71	0.00	0.00	0.00	0.00	0.00	27,606.71	27,606.71
Total Expense	27,606.71	0.00	0.00	0.00	0.00	0.00	27,606.71	27,606.71
Net Ordinary Income	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	10,000.00	10,000.00
Net Income	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00	10,000.00	10,000.00

Kings/Tulare Continuum of Care on Homelessness

Profit & Loss by Class_CDBG Accounts

07/06/20

July 2019 through May 2020

Accrual Basis

	CDBG Hanford	CDBG Porterville	CDBG Tulare	CDBG Visalia	TOTAL
Ordinary Income/Expense					
Income					
44500 · Grant Income					
44530 · Local & Government Grants					
44531 · Hanford CDBG Grant	10,000.01	0.00	0.00	0.00	10,000.01
44532 · Porterville CDBG Grant	0.00	5,000.00	0.00	0.00	5,000.00
44533 · Tulare CDBG Grant	0.00	0.00	6,960.64	0.00	6,960.64
44534 · Visalia CDBG Grant	0.00	0.00	0.00	18,000.00	18,000.00
Total 44530 · Local & Government Grants	10,000.01	5,000.00	6,960.64	18,000.00	39,960.65
Total 44500 · Grant Income	10,000.01	5,000.00	6,960.64	18,000.00	39,960.65
Total Income	10,000.01	5,000.00	6,960.64	18,000.00	39,960.65
Gross Profit	10,000.01	5,000.00	6,960.64	18,000.00	39,960.65
Expense					
60900 · Business Expenses					
60920 · Business Registration/License	1.96	1.47	1.23	4.04	8.70
60960 · Business Taxes (Unsecured)	0.69	0.52	0.44	1.43	3.08
Total 60900 · Business Expenses	2.65	1.99	1.67	5.47	11.78
62100 · Contract Services					
62110 · Accounting Fees	237.20	178.15	148.64	489.66	1,053.65
Total 62100 · Contract Services	237.20	178.15	148.64	489.66	1,053.65
65000 · Operations					
65010 · Books, Subscriptions, Reference	13.09	9.83	8.20	27.03	58.15
65020 · Postage, Mailing Service	79.29	31.91	29.28	59.55	200.03
65030 · Printing and Copying	7.29	1.57	1.31	4.32	14.49
65040 · Supplies	170.07	127.75	106.59	351.08	755.49
65041 · Software	86.62	65.06	54.28	178.81	384.77
65052 · Telecommunications	133.65	100.38	83.75	275.92	593.70
65060 · Equipment	77.36	58.11	48.47	159.70	343.64
65070 · Hosting Fees	13.95	10.47	8.74	28.81	61.97
65080 · Bank/Credit Card Service Charges	1.06	0.78	0.66	2.16	4.66
65090 · Rent	428.13	321.56	268.27	883.83	1,901.79
65091 · Utilities	63.72	47.85	39.92	131.53	283.02
65093 · Repairs / Maintenance	59.56	44.74	37.33	122.97	264.60
Total 65000 · Operations	1,133.79	820.01	686.80	2,225.71	4,866.31
65100 · Other Types of Expenses					
65110 · Advertising Expenses	2.62	1.96	1.64	5.40	11.62
65120 · Insurance - Liability, D and O	91.74	68.89	57.48	189.39	407.50
65150 · Prof. Memberships and Dues	17.05	12.81	10.68	35.16	75.70
65160 · Other Costs	1.34	1.01	0.84	2.77	5.96
65170 · Staff Development/Training	2.42	1.82	1.52	5.00	10.76
65190 · Payroll Service	4.48	3.35	2.82	9.26	19.91
Total 65100 · Other Types of Expenses	119.65	89.84	74.98	246.98	531.45
65200 · Program Expenses					
65210 · Equipment/Rentals	6.63	4.98	4.15	13.68	29.44
65220 · Client Consumables	1,500.00	1,500.00	1,500.00	1,500.00	6,000.00
Total 65200 · Program Expenses	1,506.63	1,504.98	1,504.15	1,513.68	6,029.44
66000 · Wages, Taxes, Payroll Expenses					
66001 · Payroll Expense	7,204.06	5,410.78	4,514.14	14,871.88	32,000.86
66002 · Insurance - Workers Comp	14.33	10.77	8.98	29.59	63.67
Total 66000 · Wages, Taxes, Payroll Expenses	7,218.39	5,421.55	4,523.12	14,901.47	32,064.53
68300 · Travel and Meetings					
68310 · Conference, Convention, Meeting	0.31	0.24	0.20	0.65	1.40
68320 · Travel	33.67	25.28	21.08	69.51	149.54
Total 68300 · Travel and Meetings	33.98	25.52	21.28	70.16	150.94
Total Expense	10,252.29	8,042.04	6,960.64	19,453.13	44,708.10
Net Ordinary Income	-252.28	-3,042.04	0.00	-1,453.13	-4,747.45
Net Income	-252.28	-3,042.04	0.00	-1,453.13	-4,747.45



Kings/Tulare Continuum of Care on Homelessness

Profit & Loss by Class_CES & TCHHSA

07/06/20

July 2019 through May 2020

Accrual Basis

	CES	CES TCHHSA	TOTAL
Ordinary Income/Expense			
Income			
44500 · Grant Income			
44520 · Federal Grants			
44521 · HUD Grants	146,251.31	0.00	146,251.31
Total 44520 · Federal Grants	146,251.31	0.00	146,251.31
Total 44500 · Grant Income	146,251.31	0.00	146,251.31
47200 · Program Income			
47240 · Program Service Fees	0.00	22,298.33	22,298.33
Total 47200 · Program Income	0.00	22,298.33	22,298.33
Total Income	146,251.31	22,298.33	168,549.64
Gross Profit	146,251.31	22,298.33	168,549.64
Expense			
60900 · Business Expenses			
60920 · Business Registration/License	29.33	4.49	33.82
60960 · Business Taxes (Unsecured)	15.23	2.33	17.56
Total 60900 · Business Expenses	44.56	6.82	51.38
62100 · Contract Services			
62110 · Accounting Fees	3,170.95	485.17	3,656.12
Total 62100 · Contract Services	3,170.95	485.17	3,656.12
65000 · Operations			
65010 · Books, Subscriptions, Reference	131.13	20.06	151.19
65020 · Postage, Mailing Service	247.64	51.54	299.18
65030 · Printing and Copying	147.83	22.62	170.45
65040 · Supplies	3,528.47	539.86	4,068.33
65041 · Software	1,042.26	159.46	1,201.72
65052 · Telecommunications	3,269.33	500.20	3,769.53
65060 · Equipment	-9.38	-1.44	-10.82
65070 · Hosting Fees	457.04	69.93	526.97
65080 · Bank/Credit Card Service Charges	10.99	1.69	12.68
65090 · Rent	5,439.49	832.26	6,271.75
65091 · Utilities	893.45	136.71	1,030.16
65093 · Repairs / Maintenance	756.59	115.77	872.36
Total 65000 · Operations	15,914.84	2,448.66	18,363.50
65100 · Other Types of Expenses			
65110 · Advertising Expenses	53.03	8.12	61.15
65120 · Insurance - Liability, D and O	1,165.30	178.28	1,343.58
65150 · Prof. Memberships and Dues	215.66	33.00	248.66
65160 · Other Costs	752.24	117.53	869.77
65170 · Staff Development/Training	372.44	56.99	429.43
65190 · Payroll Service	56.12	8.60	64.72
Total 65100 · Other Types of Expenses	2,614.79	402.52	3,017.31
65200 · Program Expenses			
65210 · Equipment/Rentals	546.55	83.62	630.17
65220 · Client Consumables	1,708.80	261.45	1,970.25
65230 · Program Services			
65230.1 · Birth Certificates	30.36	4.64	35.00
65230.8 · Transportation	95.40	14.60	110.00
65232 · Housing/Counseling Services			
65232.3 · Application Fee	100.82	15.43	116.25
65232.6 · Bank/Service/Convenience fees	1.08	0.17	1.25
65232 · Housing/Counseling Services - Other	86.73	13.27	100.00
Total 65232 · Housing/Counseling Services	188.63	28.87	217.50

Kings/Tulare Continuum of Care on Homelessness
Profit & Loss by Class_CES & TCHHSA
July 2019 through May 2020

	CES	CES TCHHSA	TOTAL
65233 · Outreach Services	1,292.18	197.70	1,489.88
65230 · Program Services - Other	29.95	4.58	34.53
Total 65230 · Program Services	1,636.52	250.39	1,886.91
Total 65200 · Program Expenses	3,891.87	595.46	4,487.33
66000 · Wages, Taxes, Payroll Expenses			
66001 · Payroll Expense	116,445.72	17,723.63	134,169.35
66002 · Insurance - Workers Comp	278.09	40.44	318.53
Total 66000 · Wages, Taxes, Payroll Expenses	116,723.81	17,764.07	134,487.88
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	3.77	0.58	4.35
68320 · Travel	3,886.72	595.05	4,481.77
Total 68300 · Travel and Meetings	3,890.49	595.63	4,486.12
Total Expense	146,251.31	22,298.33	168,549.64
Net Ordinary Income	0.00	0.00	0.00
Net Income	0.00	0.00	0.00

**Kings/Tulare Continuum of Care on Homelessness
Board P&L CESH**

July 2019 through May 2020

	CESH Admi... (CESH)	CESH Flexi... (CESH)	CESH Hom... (CESH)	CESH Rent ... (CESH)	CESH Syste... (CESH)	CESH - Other (CESH)	Total CESH	TOTAL
Ordinary Income/Expense								
Income								
44500 · Grant Income								
44540 · State Grants								
44542 · CESH Grant	36,973.51	14,236.26	85,599.43	66,107.84	87,469.15	0.00	290,386.19	290,386.19
Total 44540 · State Grants	36,973.51	14,236.26	85,599.43	66,107.84	87,469.15	0.00	290,386.19	290,386.19
Total 44500 · Grant Income	36,973.51	14,236.26	85,599.43	66,107.84	87,469.15	0.00	290,386.19	290,386.19
47200 · Program Income								
47240 · Program Service Fees	0.00	0.00	44,800.00	0.00	0.00	0.00	44,800.00	44,800.00
Total 47200 · Program Income	0.00	0.00	44,800.00	0.00	0.00	0.00	44,800.00	44,800.00
47600 · Interest and Dividends Earned	0.00	0.00	0.00	0.00	0.00	214.70	214.70	214.70
Total Income	36,973.51	14,236.26	130,399.43	66,107.84	87,469.15	214.70	335,400.89	335,400.89
Gross Profit	36,973.51	14,236.26	130,399.43	66,107.84	87,469.15	214.70	335,400.89	335,400.89
Expense								
60900 · Business Expenses								
60920 · Business Registration/License	6.30	0.00	0.00	0.00	0.00	0.00	6.30	6.30
Total 60900 · Business Expenses	6.30	0.00	0.00	0.00	0.00	0.00	6.30	6.30
62100 · Contract Services								
62110 · Accounting Fees	605.81	0.00	0.00	0.00	0.00	0.00	605.81	605.81
62150 · Outside Contract Services	0.00	0.00	85,050.00	0.00	40,385.00	0.00	125,435.00	125,435.00
Total 62100 · Contract Services	605.81	0.00	85,050.00	0.00	40,385.00	0.00	126,040.81	126,040.81
65000 · Operations								
65010 · Books, Subscriptions, Reference	26.43	0.00	0.00	0.00	0.00	0.00	26.43	26.43
65020 · Postage, Mailing Service	56.83	67.00	0.00	0.00	0.00	0.00	123.83	123.83
65030 · Printing and Copying	4.25	0.00	0.00	0.00	0.00	0.00	4.25	4.25
65040 · Supplies	470.21	416.09	0.00	0.00	0.00	0.00	886.30	886.30
65041 · Software	203.92	0.00	0.00	0.00	3,000.00	0.00	3,203.92	3,203.92
65052 · Telecommunications	374.19	0.00	0.00	0.00	0.00	0.00	374.19	374.19
65060 · Equipment	194.20	0.00	0.00	0.00	0.00	0.00	194.20	194.20
65070 · Hosting Fees	141.69	0.00	0.00	0.00	0.00	0.00	141.69	141.69
65080 · Bank/Credit Card Service Charges	2.26	0.00	0.00	0.00	0.00	0.00	2.26	2.26
65090 · Rent	1,192.34	0.00	0.00	0.00	0.00	0.00	1,192.34	1,192.34
65091 · Utilities	141.27	0.00	0.00	0.00	0.00	0.00	141.27	141.27
65093 · Repairs / Maintenance	140.49	0.00	0.00	0.00	0.00	0.00	140.49	140.49
Total 65000 · Operations	2,948.08	483.09	0.00	0.00	3,000.00	0.00	6,431.17	6,431.17
65100 · Other Types of Expenses								
65110 · Advertising Expenses	8.42	0.00	0.00	0.00	0.00	0.00	8.42	8.42
65120 · Insurance - Liability, D and O	255.52	0.00	0.00	0.00	0.00	0.00	255.52	255.52
65150 · Prof. Memberships and Dues	47.52	0.00	0.00	0.00	0.00	0.00	47.52	47.52
65160 · Other Costs	4.38	0.00	0.00	0.00	0.00	0.00	4.38	4.38
65170 · Staff Development/Training	7.79	0.00	0.00	0.00	711.25	0.00	719.04	719.04
65190 · Payroll Service	12.23	0.00	0.00	0.00	0.00	0.00	12.23	12.23
Total 65100 · Other Types of Expenses	335.86	0.00	0.00	0.00	711.25	0.00	1,047.11	1,047.11
65200 · Program Expenses								
65210 · Equipment/Rentals	21.05	0.00	0.00	0.00	0.00	0.00	21.05	21.05
65220 · Client Consumables								
65220.5 · Stipend	0.00	0.00	100.00	0.00	0.00	0.00	100.00	100.00
Total 65220 · Client Consumables	0.00	0.00	100.00	0.00	0.00	0.00	100.00	100.00
65230 · Program Services								
65232 · Housing/Counseling Services								
65232.1 · Security Deposit	0.00	10,588.00	0.00	0.00	0.00	0.00	10,588.00	10,588.00
65232.2 · Utility Deposit	0.00	291.65	0.00	0.00	0.00	0.00	291.65	291.65
65232.3 · Application Fee	0.00	31.25	0.00	0.00	0.00	0.00	31.25	31.25
65232.5 · Rental Assistance	0.00	447.00	0.00	0.00	0.00	0.00	447.00	447.00
65232.6 · Bank/Service/Convenience fees	0.00	1.25	0.00	0.00	0.00	0.00	1.25	1.25
65232.7 · Holding Fee/Vacancy Payment	0.00	1,300.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00
65232 · Housing/Counseling Services - Ot...	0.00	195.00	0.00	0.00	0.00	0.00	195.00	195.00
Total 65232 · Housing/Counseling Services	0.00	12,854.15	0.00	0.00	0.00	0.00	12,854.15	12,854.15
65230 · Program Services - Other	0.00	0.00	0.00	66,107.84	42,070.62	0.00	108,178.46	108,178.46
Total 65230 · Program Services	0.00	12,854.15	0.00	66,107.84	42,070.62	0.00	121,032.61	121,032.61
Total 65200 · Program Expenses	21.05	12,854.15	100.00	66,107.84	42,070.62	0.00	121,153.66	121,153.66
66000 · Wages, Taxes, Payroll Expenses								
66001 · Payroll Expense	32,894.29	896.86	8.08	0.00	0.00	0.00	33,799.23	33,799.23
66002 · Insurance - Workers Comp	81.71	1.96	0.03	0.00	0.00	0.00	83.70	83.70
Total 66000 · Wages, Taxes, Payroll Expenses	32,976.00	898.82	8.11	0.00	0.00	0.00	33,882.93	33,882.93
68300 · Travel and Meetings								
68310 · Conference, Convention, Meeting	1.01	0.00	441.20	0.00	0.00	0.00	442.21	442.21
68320 · Travel	79.40	0.20	0.12	0.00	1,302.28	0.00	1,382.00	1,382.00
Total 68300 · Travel and Meetings	80.41	0.20	441.32	0.00	1,302.28	0.00	1,824.21	1,824.21

Kings/Tulare Continuum of Care on Homelessness
Board P&L CESH

July 2019 through May 2020

	<u>CESH Admi... (CESH)</u>	<u>CESH Flexi... (CESH)</u>	<u>CESH Hom... (CESH)</u>	<u>CESH Rent ... (CESH)</u>	<u>CESH Syste... (CESH)</u>	<u>CESH - Other (CESH)</u>	<u>Total CESH</u>	<u>TOTAL</u>
Total Expense	36,973.51	14,236.26	85,599.43	66,107.84	87,469.15	0.00	290,386.19	290,386.19
Net Ordinary Income	0.00	0.00	44,800.00	0.00	0.00	214.70	45,014.70	45,014.70
Net Income	0.00	0.00	44,800.00	0.00	0.00	214.70	45,014.70	45,014.70



Kings/Tulare Continuum of Care on Homelessness

Profit & Loss COVID-19

July 2019 through May 2020

07/06/20

Accrual Basis

	COVID-19	TOTAL
Ordinary Income/Expense		
Income		
43300 · Direct Public Grants		
43400 · Direct Public Support		
43450 · Individ, Business Contributions	156.70	156.70
Total 43400 · Direct Public Support	156.70	156.70
Total 43300 · Direct Public Grants	156.70	156.70
44500 · Grant Income		
44540 · State Grants	353,301.39	353,301.39
Total 44500 · Grant Income	353,301.39	353,301.39
Total Income	353,458.09	353,458.09
Gross Profit	353,458.09	353,458.09
Expense		
65000 · Operations		
65040 · Supplies	24.94	24.94
Total 65000 · Operations	24.94	24.94
65200 · Program Expenses		
65205 · Program Supplies	6,743.22	6,743.22
65230 · Program Services		
65230.9 · Hotel/Motel Vouchers	2,160.00	2,160.00
65232 · Housing/Counseling Services		
65232.6 · Bank/Service/Convenience fees	4.50	4.50
Total 65232 · Housing/Counseling Services	4.50	4.50
65233 · Outreach Services	12,935.33	12,935.33
65230 · Program Services - Other	19,368.42	19,368.42
Total 65230 · Program Services	34,468.25	34,468.25
Total 65200 · Program Expenses	41,211.47	41,211.47
Total Expense	41,236.41	41,236.41
Net Ordinary Income	312,221.68	312,221.68
Net Income	312,221.68	312,221.68

**Kings/Tulare Continuum of Care on Homelessness
Board P&L HEAP**

07/06/20

July 2019 through May 2020

Accrual Basis

	HEAP Admini... (HEAP)	HEAP Capital ... (HEAP)	HEAP Homele... (HEAP)	HEAP Warmin... (HEAP Servic...	HEAP Service... (HEAP Servic...	Total HEAP S... (HEAP)	HEAP - Other (HEAP)	Total HEAP	TOTAL
Ordinary Income/Expense									
Income									
44500 · Grant Income									
44540 · State Grants									
44541 · HEAP	55,017.06	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	0.00	691,724.23	691,724.23
Total 44540 · State Grants	55,017.06	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	0.00	691,724.23	691,724.23
Total 44500 · Grant Income	55,017.06	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	0.00	691,724.23	691,724.23
47600 · Interest and Dividends Earned	0.00	0.00	0.00	0.00	0.00	0.00	7,208.86	7,208.86	7,208.86
Total Income	55,017.06	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	7,208.86	698,933.09	698,933.09
Gross Profit	55,017.06	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	7,208.86	698,933.09	698,933.09
Expense									
60900 · Business Expenses									
60920 · Business Registration/License	9.56	0.00	0.00	0.00	0.00	0.00	0.00	9.56	9.56
60960 · Business Taxes (Unsecured)	1.56	0.00	0.00	0.00	0.00	0.00	0.00	1.56	1.56
Total 60900 · Business Expenses	11.12	0.00	0.00	0.00	0.00	0.00	0.00	11.12	11.12
62100 · Contract Services									
62110 · Accounting Fees	921.28	0.00	0.00	0.00	0.00	0.00	0.00	921.28	921.28
Total 62100 · Contract Services	921.28	0.00	0.00	0.00	0.00	0.00	0.00	921.28	921.28
65000 · Operations									
65010 · Books, Subscriptions, Reference	35.42	0.00	0.00	0.00	0.00	0.00	0.00	35.42	35.42
65020 · Postage, Mailing Service	78.92	0.00	0.00	0.00	0.00	0.00	0.00	78.92	78.92
65030 · Printing and Copying	5.66	0.00	0.00	0.00	1,027.29	1,027.29	0.00	1,032.95	1,032.95
65040 · Supplies	654.46	0.00	0.00	0.00	0.00	0.00	0.00	654.46	654.46
65041 · Software	292.34	0.00	0.00	0.00	0.00	0.00	0.00	292.34	292.34
65052 · Telecommunications	523.23	0.00	0.00	0.00	0.00	0.00	0.00	523.23	523.23
65060 · Equipment	281.37	0.00	0.00	0.00	0.00	0.00	0.00	281.37	281.37
65070 · Hosting Fees	133.00	0.00	0.00	0.00	0.00	0.00	0.00	133.00	133.00
65080 · Bank/Credit Card Service Charges	3.22	0.00	0.00	0.00	0.00	0.00	0.00	3.22	3.22
65090 · Rent	1,670.90	0.00	0.00	0.00	0.00	0.00	0.00	1,670.90	1,670.90
65091 · Utilities	227.59	0.00	0.00	0.00	0.00	0.00	0.00	227.59	227.59
65093 · Repairs / Maintenance	218.95	0.00	0.00	0.00	0.00	0.00	0.00	218.95	218.95
Total 65000 · Operations	4,125.06	0.00	0.00	0.00	1,027.29	1,027.29	0.00	5,152.35	5,152.35
65100 · Other Types of Expenses									
65110 · Advertising Expenses	12.77	0.00	0.00	0.00	0.00	0.00	0.00	12.77	12.77
65120 · Insurance - Liability, D and O	358.03	0.00	0.00	0.00	0.00	0.00	0.00	358.03	358.03
65150 · Prof. Memberships and Dues	66.43	0.00	0.00	0.00	0.00	0.00	0.00	66.43	66.43
65160 · Other Costs	9.68	0.00	0.00	0.00	0.00	0.00	0.00	9.68	9.68
65170 · Staff Development/Training	11.82	0.00	0.00	0.00	0.00	0.00	0.00	11.82	11.82
65190 · Payroll Service	17.10	0.00	0.00	0.00	0.00	0.00	0.00	17.10	17.10
Total 65100 · Other Types of Expenses	475.83	0.00	0.00	0.00	0.00	0.00	0.00	475.83	475.83
65200 · Program Expenses									
65210 · Equipment/Rentals	31.63	0.00	0.00	0.00	0.00	0.00	0.00	31.63	31.63
65230 · Program Services									
65232 · Housing/Counseling Services									
65232.1 · Security Deposit	0.00	0.00	0.00	0.00	608.00	608.00	0.00	608.00	608.00
65232.2 · Utility Deposit	0.00	0.00	0.00	0.00	483.30	483.30	0.00	483.30	483.30
65232.4 · Move-in Expenses	0.00	0.00	0.00	0.00	1,106.58	1,106.58	0.00	1,106.58	1,106.58
Total 65232 · Housing/Counseling Services	0.00	0.00	0.00	0.00	2,197.88	2,197.88	0.00	2,197.88	2,197.88
65233 · Outreach Services	0.00	0.00	0.00	0.00	1,537.16	1,537.16	0.00	1,537.16	1,537.16
65230 · Program Services - Other	0.00	370,055.39	54,022.61	85,182.50	120,812.34	205,994.84	0.00	630,072.84	630,072.84
Total 65230 · Program Services	0.00	370,055.39	54,022.61	85,182.50	124,547.38	209,729.88	0.00	633,807.88	633,807.88
Total 65200 · Program Expenses	31.63	370,055.39	54,022.61	85,182.50	124,547.38	209,729.88	0.00	633,839.51	633,839.51
66000 · Wages, Taxes, Payroll Expenses									
66001 · Payroll Expense	49,251.34	0.00	0.00	0.00	1,864.82	1,864.82	0.00	51,116.16	51,116.16
66002 · Insurance - Workers Comp	109.87	0.00	0.00	0.00	4.94	4.94	0.00	114.81	114.81
Total 66000 · Wages, Taxes, Payroll Expenses	49,361.21	0.00	0.00	0.00	1,869.76	1,869.76	0.00	51,230.97	51,230.97
68300 · Travel and Meetings									
68310 · Conference, Convention, Meeting	1.54	0.00	0.00	0.00	0.00	0.00	0.00	1.54	1.54
68320 · Travel	89.44	0.00	0.00	0.00	2.24	2.24	0.00	91.68	91.68
Total 68300 · Travel and Meetings	90.98	0.00	0.00	0.00	2.24	2.24	0.00	93.22	93.22
Total Expense	55,017.11	370,055.39	54,022.61	85,182.50	127,446.67	212,629.17	0.00	691,724.28	691,724.28
Net Ordinary Income	-0.05	0.00	0.00	0.00	0.00	0.00	7,208.86	7,208.81	7,208.81
Net Income	-0.05	0.00	0.00	0.00	0.00	0.00	7,208.86	7,208.81	7,208.81

Kings/Tulare Continuum of Care on Homelessness

Profit & Loss by Class_HUD

07/06/20

July 2019 through May 2020

Accrual Basis

	HUD17	HUD18	TOTAL
Ordinary Income/Expense			
Income			
44500 · Grant Income			
44520 · Federal Grants			
44521 · HUD Grants	10,203.98	61,026.56	71,230.54
Total 44520 · Federal Grants	10,203.98	61,026.56	71,230.54
Total 44500 · Grant Income	10,203.98	61,026.56	71,230.54
47200 · Program Income			
47240 · Program Service Fees	0.00	4,250.00	4,250.00
Total 47200 · Program Income	0.00	4,250.00	4,250.00
Total Income	10,203.98	65,276.56	75,480.54
Gross Profit	10,203.98	65,276.56	75,480.54
Expense			
60900 · Business Expenses			
60920 · Business Registration/License	1.96	8.52	10.48
60960 · Business Taxes (Unsecured)	2.88	0.00	2.88
Total 60900 · Business Expenses	4.84	8.52	13.36
62100 · Contract Services			
62110 · Accounting Fees	72.32	1,072.72	1,145.04
62150 · Outside Contract Services	0.00	5,000.00	5,000.00
Total 62100 · Contract Services	72.32	6,072.72	6,145.04
65000 · Operations			
65010 · Books, Subscriptions, Reference	0.34	55.42	55.76
65020 · Postage, Mailing Service	4.78	99.58	104.36
65030 · Printing and Copying	0.00	8.91	8.91
65040 · Supplies	149.47	1,175.95	1,325.42
65041 · Software	32.66	668.41	701.07
65052 · Telecommunications	103.27	618.82	722.09
65060 · Equipment	69.82	1,123.81	1,193.63
65070 · Hosting Fees	25.31	253.21	278.52
65080 · Bank/Credit Card Service Charges	0.28	4.30	4.58
65090 · Rent	346.83	1,974.55	2,321.38
65091 · Utilities	80.75	226.16	306.91
65093 · Repairs / Maintenance	64.18	216.88	281.06
Total 65000 · Operations	877.69	6,426.00	7,303.69
65100 · Other Types of Expenses			
65110 · Advertising Expenses	7.14	6.88	14.02
65120 · Insurance - Liability, D and O	74.26	423.17	497.43
65150 · Prof. Memberships and Dues	13.48	78.98	92.46
65160 · Other Costs	0.00	7.23	7.23
65170 · Staff Development/Training	6.60	6.36	12.96
65190 · Payroll Service	3.55	20.39	23.94
Total 65100 · Other Types of Expenses	105.03	543.01	648.04
65200 · Program Expenses			
65210 · Equipment/Rentals	10.84	24.55	35.39
Total 65200 · Program Expenses	10.84	24.55	35.39
66000 · Wages, Taxes, Payroll Expenses			
66001 · Payroll Expense	8,380.74	45,301.29	53,682.03
66002 · Insurance - Workers Comp	10.58	115.09	125.67
Total 66000 · Wages, Taxes, Payroll Expenses	8,391.32	45,416.38	53,807.70
68300 · Travel and Meetings			
68310 · Conference, Convention, Meeting	625.86	729.59	1,355.45

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Kings/Tulare Continuum of Care on Homelessness

07/06/20

Profit & Loss by Class_HUD

Accrual Basis

July 2019 through May 2020

	<u>HUD17</u>	<u>HUD18</u>	<u>TOTAL</u>
68320 - Travel	116.09	1,805.79	1,921.88
Total 68300 - Travel and Meetings	741.95	2,535.38	3,277.33
Total Expense	10,203.99	61,026.56	71,230.55
Net Ordinary Income	-0.01	4,250.00	4,249.99
Net Income	<u>-0.01</u>	<u>4,250.00</u>	<u>4,249.99</u>

Kings/Tulare Continuum of Care on Homelessness
Profit & Loss by Class_KTCoC, LMF, Unrestricted
July 2019 through May 2020

	K/T CoC	Landlord Mit...	Unrestricted	TOTAL
Ordinary Income/Expense				
Income				
43300 · Direct Public Grants				
43400 · Direct Public Support				
43450 · Individ, Business Contributions	2,646.65	0.00	0.00	2,646.65
43451 · Fundraising	5,841.15	0.00	0.00	5,841.15
Total 43400 · Direct Public Support	8,487.80	0.00	0.00	8,487.80
Total 43300 · Direct Public Grants	8,487.80	0.00	0.00	8,487.80
46430 · Misc Revenue	494.47	0.00	0.00	494.47
47200 · Program Income				
47230 · Membership Dues	6,175.00	0.00	0.00	6,175.00
47240 · Program Service Fees	2,661.04	0.00	0.00	2,661.04
47250 · Training Fees	1,286.97	0.00	0.00	1,286.97
Total 47200 · Program Income	10,123.01	0.00	0.00	10,123.01
47600 · Interest and Dividends Earned	12.24	229.02	0.00	241.26
Total Income	19,117.52	229.02	0.00	19,346.54
Gross Profit	19,117.52	229.02	0.00	19,346.54
Expense				
60900 · Business Expenses				
60920 · Business Registration/License	74.99	0.00	0.00	74.99
60960 · Business Taxes (Unsecured)	0.01	0.00	0.00	0.01
Total 60900 · Business Expenses	75.00	0.00	0.00	75.00
62100 · Contract Services				
62110 · Accounting Fees	-0.01	0.00	0.00	-0.01
Total 62100 · Contract Services	-0.01	0.00	0.00	-0.01
65000 · Operations				
65010 · Books, Subscriptions, Reference	15.99	0.00	0.00	15.99
65020 · Postage, Mailing Service	-0.03	0.00	0.00	-0.03
65030 · Printing and Copying	-0.01	0.00	0.00	-0.01
65040 · Supplies	239.62	0.00	0.00	239.62
65041 · Software	0.02	0.00	0.00	0.02
65052 · Telecommunications	-0.04	0.00	0.00	-0.04
65060 · Equipment	1,668.19	0.00	0.00	1,668.19
65070 · Hosting Fees	0.03	0.00	0.00	0.03
65080 · Bank/Credit Card Service Charges	85.37	0.00	0.00	85.37
65090 · Rent	0.05	0.00	0.00	0.05
65091 · Utilities	-0.04	0.00	0.00	-0.04
65093 · Repairs / Maintenance	0.00	0.00	0.00	0.00
Total 65000 · Operations	2,009.15	0.00	0.00	2,009.15
65100 · Other Types of Expenses				
65110 · Advertising Expenses	0.00	0.00	0.00	0.00
65120 · Insurance - Liability, D and O	0.00	0.00	0.00	0.00
65150 · Prof. Memberships and Dues	-0.02	0.00	0.00	-0.02
65160 · Other Costs	1,008.53	0.00	0.00	1,008.53
65170 · Staff Development/Training	0.00	0.00	0.00	0.00
65171 · Employee Recognition	431.73	0.00	0.00	431.73
65190 · Payroll Service	-0.08	0.00	0.00	-0.08
Total 65100 · Other Types of Expenses	1,440.16	0.00	0.00	1,440.16
65200 · Program Expenses				
65210 · Equipment/Rentals	-0.01	0.00	0.00	-0.01
65250 · Fundraising Expenses	39.44	0.00	0.00	39.44
Total 65200 · Program Expenses	39.43	0.00	0.00	39.43
66000 · Wages, Taxes, Payroll Expenses				

**Kings/Tulare Continuum of Care on Homelessness
Profit & Loss by Class_KTCoC, LMF, Unrestricted**

07/06/20

Accrual Basis

July 2019 through May 2020

	K/T CoC	Landlord Mit...	Unrestricted	TOTAL
66001 · Payroll Expense	820.89	0.00	0.00	820.89
66002 · Insurance - Workers Comp	2.89	0.00	0.00	2.89
Total 66000 · Wages, Taxes, Payroll Expenses	823.78	0.00	0.00	823.78
68300 · Travel and Meetings				
68310 · Conference, Convention, Meeting	158.51	0.00	0.00	158.51
68320 · Travel	1.24	0.00	0.00	1.24
Total 68300 · Travel and Meetings	159.75	0.00	0.00	159.75
Total Expense	4,547.26	0.00	0.00	4,547.26
Net Ordinary Income	14,570.26	229.02	0.00	14,799.28
Other Income/Expense				
Other Expense				
90000 · Suspense	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00
Net Income	14,570.26	229.02	0.00	14,799.28

Kings/Tulare Continuum of Care on Homelessness

Profit & Loss by Class_PHC Accounts

July 2019 through May 2020

	PHC Hanford (Project Hom...	PHC Portervi... (Project Hom...	PHC Tulare (Project Hom...	PHC Visalia (Project Hom...	Total Project...	TOTAL
Ordinary Income/Expense						
Income						
43300 · Direct Public Grants						
43330 · Foundation and Trust Grants	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00
43400 · Direct Public Support						
43450 · Individ, Business Contributions	500.00	750.00	2,500.00	1,557.95	5,307.95	5,307.95
43451 · Fundraising	258.75	5,458.75	258.75	1,857.95	7,834.20	7,834.20
Total 43400 · Direct Public Support	758.75	6,208.75	2,758.75	3,415.90	13,142.15	13,142.15
Total 43300 · Direct Public Grants	1,758.75	6,208.75	2,758.75	3,415.90	14,142.15	14,142.15
Total Income	1,758.75	6,208.75	2,758.75	3,415.90	14,142.15	14,142.15
Gross Profit	1,758.75	6,208.75	2,758.75	3,415.90	14,142.15	14,142.15
Expense						
62100 · Contract Services						
62150 · Outside Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Total 62100 · Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
65000 · Operations						
65020 · Postage, Mailing Service	0.00	110.00	0.00	0.00	110.00	110.00
65030 · Printing and Copying	67.52	59.40	59.40	15.41	201.73	201.73
65040 · Supplies	47.02	231.53	0.00	0.00	278.55	278.55
65080 · Bank/Credit Card Service Charges	0.44	0.44	0.44	0.45	1.77	1.77
Total 65000 · Operations	114.98	401.37	59.84	15.86	592.05	592.05
65200 · Program Expenses						
65205 · Program Supplies						
65205.1 · Aprons/T-shirts	371.50	799.50	278.75	0.00	1,449.75	1,449.75
65205.2 · Wristbands	0.00	34.93	30.27	0.00	65.20	65.20
65205 · Program Supplies - Other	0.00	0.00	265.53	0.00	265.53	265.53
Total 65205 · Program Supplies	371.50	834.43	574.55	0.00	1,780.48	1,780.48
65210 · Equipment/Rentals	0.00	1,191.80	1,735.00	0.00	2,926.80	2,926.80
65220 · Client Consumables						
65220.1 · Food	489.69	77.01	1,869.40	0.00	2,436.10	2,436.10
65220.2 · Raffle Prizes	0.00	0.00	350.00	0.00	350.00	350.00
65220.3 · Wish List Items	1,691.38	4,579.25	2,393.98	-0.01	8,664.60	8,664.60
65220.4 · Laundry Cards	177.00	0.00	0.00	-140.00	37.00	37.00
Total 65220 · Client Consumables	2,358.07	4,656.26	4,613.38	-140.01	11,487.70	11,487.70
65230 · Program Services						
65230.3 · Vision Services	0.00	0.00	0.00	0.00	0.00	0.00
65230.6 · Bike Repair Services	0.00	127.10	0.00	0.00	127.10	127.10
65230.7 · Pet Services	0.00	391.58	0.00	0.00	391.58	391.58
65230.8 · Transportation	98.00	0.00	0.00	0.00	98.00	98.00
65233 · Outreach Services	330.00	300.00	0.00	0.00	630.00	630.00
Total 65230 · Program Services	428.00	818.68	0.00	0.00	1,246.68	1,246.68
Total 65200 · Program Expenses	3,157.57	7,501.17	6,922.93	-140.01	17,441.66	17,441.66
68300 · Travel and Meetings						
68320 · Travel	276.66	316.22	32.19	14.53	639.60	639.60
Total 68300 · Travel and Meetings	276.66	316.22	32.19	14.53	639.60	639.60
Total Expense	3,549.21	8,218.76	7,014.96	-109.62	18,673.31	18,673.31
Net Ordinary Income	-1,790.46	-2,010.01	-4,256.21	3,525.52	-4,531.16	-4,531.16
Net Income	-1,790.46	-2,010.01	-4,256.21	3,525.52	-4,531.16	-4,531.16

Kings/Tulare Continuum of Care on Homelessness

Check Run

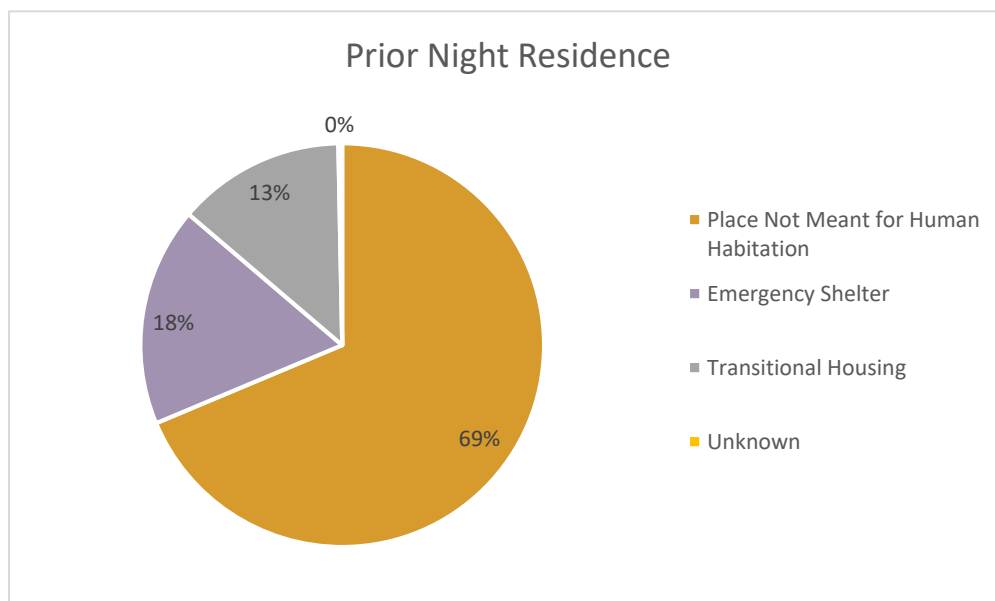
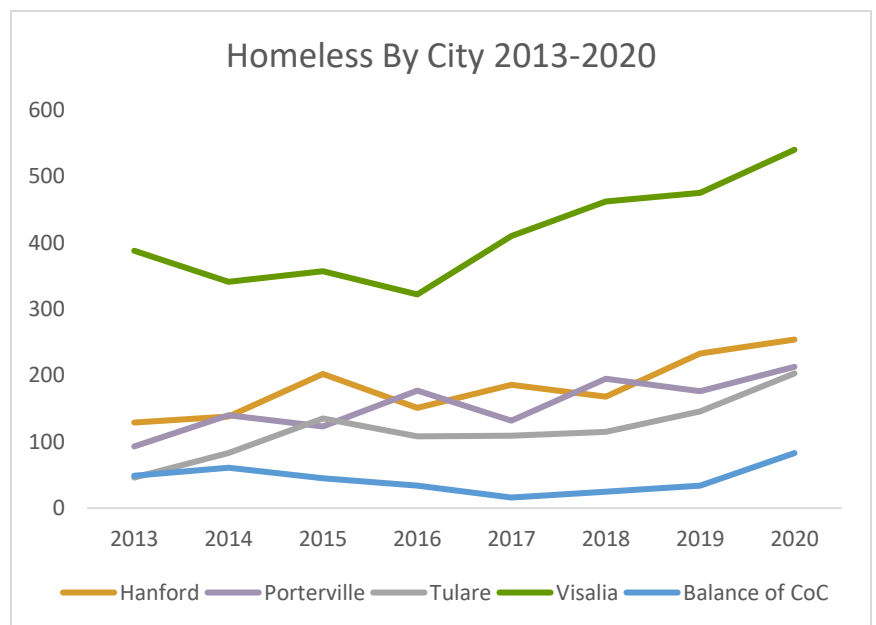
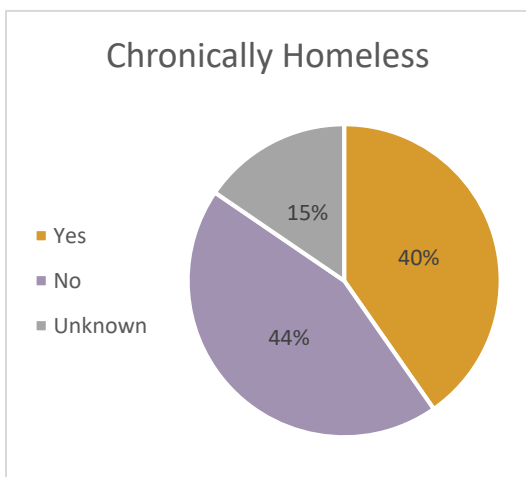
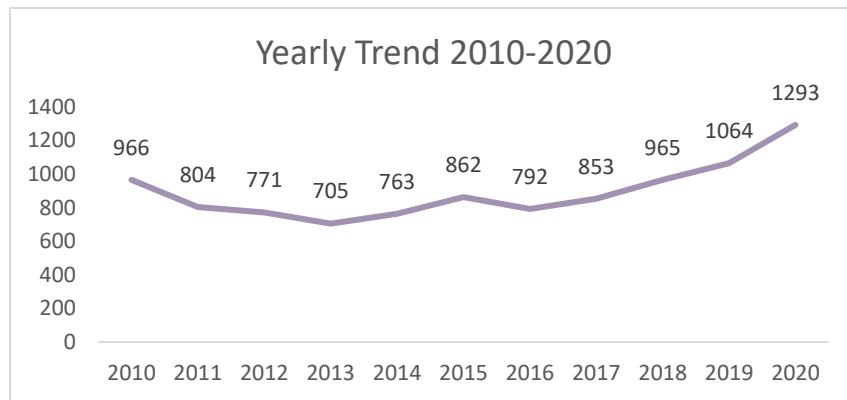
May 2020

07/06/20

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
10200 · CVCB Checking						619,706.52
Bill Pmt -Check	05/01/2020	3128	Proteus, Inc.		-1,441.00	618,265.52
Liability Check	05/04/2020		QuickBooks Payroll Service	Created by Payroll Serv...	-9,802.26	608,463.26
Liability Check	05/04/2020	3131	TransAmerica		-927.68	607,535.58
Deposit	05/06/2020			Deposit	19,437.03	626,972.61
Liability Check	05/07/2020	E-pay	Employment Development Departm...	047-7257-0 QB Trackin...	-1,066.47	625,906.14
Liability Check	05/07/2020	E-pay	United States Treasury	27-0522489 QB Trackin...	-5,662.02	620,244.12
Bill Pmt -Check	05/08/2020	EFT	SoCalGas	Account 013 916 5218 5	-17.60	620,226.52
Deposit	05/08/2020			Deposit	3,944.84	624,171.36
Bill Pmt -Check	05/12/2020	EFT	Southern California Edison	2-36-751-4411	-46.65	624,124.71
Deposit	05/14/2020			Deposit	95.50	624,220.21
Check	05/14/2020	EFT	stripe		-4.50	624,215.71
Deposit	05/14/2020			Deposit	4.50	624,220.21
Liability Check	05/19/2020		QuickBooks Payroll Service	Created by Payroll Serv...	-9,437.99	614,782.22
Deposit	05/19/2020			Deposit	2,497,456.63	3,112,238.85
Deposit	05/20/2020			Deposit	10.56	3,112,249.41
Bill Pmt -Check	05/21/2020	3136	Kings United Way - Vendor		-5,798.34	3,106,451.07
Bill Pmt -Check	05/21/2020	3137	Salvation Army		-1,706.00	3,104,745.07
Bill Pmt -Check	05/21/2020	3138	City of Visalia - Safety Office	Sanitizer COVID-19	-742.95	3,104,002.12
Check	05/26/2020	3143	Kings Gospel Mission		-9,000.00	3,095,002.12
Check	05/26/2020	EFT	Bank of the Sierra Visa	4798510052452683	-16,675.43	3,078,326.69
Bill Pmt -Check	05/27/2020	3142	Koonce Family Enterprises	ANTHEM MVP Client 3...	-800.00	3,077,526.69
Check	05/27/2020	3145	Episcopal Church of the Saviour		-10,000.00	3,067,526.69
Check	05/27/2020	3141	Linda Vista Village - 3129		-608.00	3,066,918.69
Deposit	05/28/2020			Deposit	1,356.62	3,068,275.31
Liability Check	05/31/2020	EFT	QuickBooks Payroll Service	Created by Payroll Serv...	-10,021.23	3,058,254.08
Liability Check	05/31/2020		QuickBooks Payroll Service	Created by Payroll Serv...	-209.02	3,058,045.06
Liability Check	05/31/2020	EFT	Anthem Blue Cross		-1,016.06	3,057,029.00
Deposit	05/31/2020			Interest	53.95	3,057,082.95
Total 10200 · CVCB Checking					2,437,376.43	3,057,082.95
TOTAL					2,437,376.43	3,057,082.95

2020 Point in Time Data Snapshot



2020 Point In Time Count
Kings and Tulare Counties

	Clients % of Clients	
	Total Counts	Adult
	Child	121 9%
	Unknown	5 0%
	Grand Total	1297 100%
Household Composition	Households Clients	
	Without Children	1046 1104
	With Children and Adults	58 192
	With Only Children	1 1
Unaccompanied/ Parenting Youth	Households Clients	
	Unaccompanied youth	62 62
	Parenting youth	3 8
	Unaccompanied Children	1 1
Chronically Homeless	Households Clients	
	No	444 568
	Yes	484 531
	Unknown	177 198
Homeless One Year or More (Adults Only)	Clients % of Clients	
	Less than one year	354 30%
	One year or longer	681 58%
	Unknown	136 12%
# Times Homeless Past 3 Years (Adults Only)	Clients % of Clients	
	Less than 4 times	709 61%
	Four or more times	327 28%
	Unknown	135 12%
Gender	Clients % of Clients	
	Male	755 58%
	Female	539 42%
	Trans female	2 0%
	Gender Non-Conforming	1 0%
	Unknown	0%
Age Group	Clients % of Clients	
	0-17	121 9%
	18-24	76 6%
	25-34	208 16%
	35-44	326 25%
	45-54	284 22%
	55-64	229 18%
	65-69	34 3%
	70+	14 1%
	Unknown	5 0%
Ethnicity	Clients % of Clients	
	Non-Hispanic/Latino	709 55%
	Hispanic/Latino	578 45%
	Unknown	10 1%
Race	Clients % of Clients	
	White	1038 80%
	Black or African American	110 8%
	American Indian or Alaska Native	79 6%
	Asian	10 1%
	Multi-Racial	21 2%
	Native Hawaiian or Other Pacific Islander	14 1%
	Unknown	25 2%
Currently Fleeing Domestic Violence (Adults Only)	Clients % of Clients	
	No	618 53%
	Yes	123 11%
	Unknown	430 37%

	Clients % of Clients	
	Place Slept Last Night	Emergency shelter
	Transitional housing	155 12%
	Street	973 75%
Veteran Status (Adults Only)	Clients % of Clients	
	No	1081 92%
	Yes	75 6%
	Unknown	15 1%
Disabling Condition (Adults Only)	Clients % of Clients	
	No	445 38%
	Yes	518 44%
	Unknown	208 18%
Reason For Homeless (Adults Only)	Clients % of Clients	
	Unemployment	122 18%
	Other	91 14%
	Argument	72 11%
	Drugs or alcohol	62 9%
	No Affordable Housing	61 9%
	Eviction	47 7%
	Mental Health	43 6%
	Divorce	38 6%
	Medical Condition	38 6%
	Domestic Violence	37 6%
	Jail or prison	30 4%
	Refused	14 2%
	Foreclosure	7 1%
	Substandard Housing	4 1%
Lost Benefits	1 0%	
Barriers (Adults Only)	Clients % of Clients	
	Mental Illness	504 39%
	Physical Disability	430 33%
	Substance Abuse	366 28%
	Developmental Disability	184 14%
	Chronic Health Condition	86 7%
HIV or AIDS	10 1%	
Benefits (Adults Only)	Clients % of Clients	
	SNAP	636 49%
	SSI	89 7%
	SSDI	54 4%
	GA	42 3%
	Earned Income	23 2%
	TANF	17 1%
	Other	14 1%
	Social Security	6 0%
	Pension	6 0%
	Child Support	6 0%
	VA Disability Service	5 0%
	WIC	3 0%
	Unemployment	3 0%
VA Disability Non-Service	2 0%	
Workers Compensation	1 0%	
TANF Child Care	1 0%	
Private Disability	1 0%	
Alimony	1 0%	

2020 Point In Time Count
County of Kings

	Clients % of Clients	
	Total Counts	Adult
	Child	49 16%
	Unknown	2 1%
	Grand Total	305 100%
	Households Clients	
	Household Composition	Without Children
	With Children and Adults	21 72
	With Only Children	1 1
	Households Clients	
	Unaccompanied/ Parenting Youth	Unaccompanied youth
	Parenting youth	1 4
	Unaccompanied Children	1 1
	Households Clients	
	Chronically Homeless	No
	Yes	104 111
	Unknown	50 54
	Clients % of Clients	
	Homeless One Year or More (Adults Only)	Less than one year
	One year or longer	143 56%
	Unknown	11 4%
	Clients % of Clients	
	# Times Homeless Past 3 Years (Adults Only)	Less than 4 times
	Four or more times	51 20%
	Unknown	8 3%
	Clients % of Clients	
	Gender	Male
	Female	141 46%
	Trans female	0%
	Gender Non-Conforming	0%
	Unknown	0%
	Clients % of Clients	
	Age Group	0-17
	18-24	17 6%
	25-34	47 15%
	35-44	75 25%
	45-54	50 16%
	55-64	52 17%
	65-69	9 3%
	70+	4 1%
	Unknown	2 1%
	Clients % of Clients	
	Ethnicity	Non-Hispanic/Latino
	Hispanic/Latino	138 45%
	Unknown	3 1%
	Clients % of Clients	
	Race	White
	Black or African American	46 15%
	American Indian or Alaska Native	19 6%
	Asian	4 1%
	Multi-Racial	4 1%
	Native Hawaiian or Other Pacific Islander	3 1%
	Unknown	2 1%
	Clients % of Clients	
	Currently Fleeing Domestic Violence (Adults Only)	No
	Yes	22 9%
	Unknown	75 30%

	Clients % of Clients	
	Place Slept Last Night	Emergency shelter
	Transitional housing	6 2%
	Street	269 88%
	Clients % of Clients	
	Veteran Status (Adults Only)	No
	Yes	28 11%
	Unknown	1 0%
	Clients % of Clients	
	Disabling Condition (Adults Only)	No
	Yes	94 37%
	Unknown	59 23%
	Clients % of Clients	
	Reason For Homeless (Adults Only)	No Affordable Housing
	Other	25 14%
	Unemployment	21 12%
	Argument	21 12%
	Eviction	14 8%
	Mental Health	10 6%
	Medical Condition	9 5%
	Divorce	8 5%
	Domestic Violence	8 5%
	Jail or prison	8 5%
	Foreclosure	6 3%
	Drugs or alcohol	5 3%
	Refused	4 2%
	Substandard Housing	0%
	Lost Benefits	0%
	Clients % of Clients	
	Barriers (Adults Only)	Mental Illness
	Physical Disability	91 30%
	Substance Abuse	73 24%
	Developmental Disability	53 17%
	Chronic Health Condition	6 2%
	HIV or AIDS	3 1%
	Clients % of Clients	
	Benefits (Adults Only)	SNAP
	SSI	34 11%
	SSDI	11 4%
	GA	2 1%
	Earned Income	10 3%
	TANF	6 2%
	Other	7 2%
	Social Security	3 1%
	Pension	1 0%
	Child Support	2 1%
	VA Disability Service	2 1%
	WIC	0%
	Unemployment	2 1%
	VA Disability Non-Service	0%
	Workers Compensation	0%
	TANF Child Care	0%
	Private Disability	0%
	Alimony	1 0%

2020 Point In Time Count
County of Tulare

	Clients	% of Clients	
Total Counts	Adult	917 92%	
	Child	72 7%	
	Unknown	3 0%	
	Grand Total	992 100%	
Household Composition	Households	Clients	
	Without Children	825 872	
	With Children and Adults	37 120	
Unaccompanied/ Parenting Youth	Households	Clients	
	Unaccompanied youth	49 49	
	Parenting youth	2 4	
Chronically Homeless	Households	Clients	
	No	355 428	
	Yes	380 420	
Homeless One Year or More (Adults Only)	Clients	% of Clients	
	Less than one year	254 28%	
	One year or longer	538 59%	
# Times Homeless Past 3 Years (Adults Only)	Clients	% of Clients	
	Less than 4 times	514 56%	
	Four or more times	276 30%	
Gender	Clients	% of Clients	
	Male	591 60%	
	Female	398 40%	
Age Group	Clients	% of Clients	
	0-17	72 7%	
	18-24	59 6%	
	25-34	161 16%	
Ethnicity	Clients	% of Clients	
	Non-Hispanic/Latino	545 55%	
	Hispanic/Latino	440 44%	
	Unknown	7 1%	
	Race	Clients	% of Clients
		White	811 82%
		Black or African American	64 6%
American Indian or Alaska Native		60 6%	
Asian		6 1%	
Multi-Racial		17 2%	
Native Hawaiian or Other Pacific Islander		11 1%	
Currently Fleeing Domestic Violence (Adults Only)	Clients	% of Clients	
	No	461 50%	
	Yes	101 11%	
Unknown	Clients	% of Clients	
	Unknown	355 39%	

	Clients	% of Clients
Place Slept Last Night	Emergency shelter	139 14%
	Transitional housing	149 15%
	Street	704 71%
Veteran Status (Adults Only)	Clients	% of Clients
	No	856 93%
	Yes	47 5%
Disabling Condition (Adults Only)	Clients	% of Clients
	No	344 38%
	Yes	424 46%
Reason For Homeless (Adults Only)	Clients	% of Clients
	Unemployment	101 20%
	Other	66 13%
Barriers (Adults Only)	Clients	% of Clients
	Drugs or alcohol	57 12%
	Argument	51 10%
	Mental Health	33 7%
	Eviction	33 7%
	Divorce	30 6%
	Domestic Violence	29 6%
	Medical Condition	29 6%
	No Affordable Housing	27 5%
	Jail or prison	22 4%
	Refused	10 2%
	Substandard Housing	4 1%
	Foreclosure	1 0%
	Lost Benefits	1 0%
Benefits (Adults Only)	Clients	% of Clients
	Mental Illness	399 40%
	Physical Disability	339 34%
	Substance Abuse	293 30%
	Developmental Disability	131 13%
	Chronic Health Condition	80 8%
Benefits (Adults Only)	Clients	% of Clients
	HIV or AIDS	7 1%
	SNAP	470 47%
	SSI	55 6%
	SSDI	43 4%
	GA	40 4%
	Earned Income	13 1%
	TANF	11 1%
	Other	7 1%
	Social Security	3 0%
	Pension	5 1%
	Child Support	4 0%
	VA Disability Service	3 0%
	WIC	3 0%
Unemployment	1 0%	
VA Disability Non-Service	2 0%	
Workers Compensation	1 0%	
TANF Child Care	1 0%	
Private Disability	1 0%	
Alimony	0 0%	

Memo

July 7, 2020

TO: Board of Directors

FROM: Machael Smith
Executive Director

SUBJECT: Emergency Solutions Grant Program Coronavirus (ESG-CV) Funding
Proposed Allocation Plan

SUMMARY:

The Alliance will be receiving \$1,191,700 through the Emergency Solutions Grant Program – Coronavirus (ESG-CV). We are proposing the following allocations for the funds:

Activity	Kings	Tulare	Total Request
Project RoomKey/HomeKey	\$ 266,225.96	\$ 792,972.06	\$ 1,059,198.03
CES/Housing Navigation	\$ -	\$ 72,916.97	\$ 72,916.97
Administrative Expenses	\$ 14,011.89	\$ 45,573.11	\$ 59,585.00
Total	\$ 280,237.86	\$ 911,462.14	\$ 1,191,700.00

2020 PIT Count		
Kings	305	24%
Tulare	992	76%
Total	1297	100%

RECOMMENDATION:

That the Board recommend the above allocation plan and forward to CoC Membership for approval.

Memo

July 7, 2020

TO: Board of Directors

FROM: Machael Smith
Executive Director

SUBJECT: COVID-19 Response, Temporary Position
Housing Navigator

SUMMARY:

The Alliance, like most community benefit organizations, has been deeply impacted by the COVID-19 pandemic. Our workload has shifted from ongoing housing assessments and long-term placements to a focus on health assessments and emergency placements. Since the launch of Project RoomKey on April 29th, the Alliance conducted 662 health assessments and referred 234 clients for quarantine placement. To accomplish this level of service we pulled all of our staff, with the exception of the accounting specialist, to work on Project RoomKey.

We are now transitioning to Project HomeKey, which will focus on moving people from emergency placement and into long-term housing options. This will require working with 114 households to complete housing assessments and locate housing.

The Alliance will be receiving \$1,191,700 through the Emergency Solutions Grant Program – Coronavirus (ESG-CV) Notice of Funding Availability (NOFA). We would like to set aside funds for a temporary Housing Navigator that will work on Project RoomKey/HomeKey. The annual cost for this position, including fringes and COVID hazard pay, is \$54,298.

RECOMMENDATION:

That the Board approve a temporary Housing Navigator for the local COVID-19 response.