

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA**

PANAMA CITY, FLORIDA

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2025



Tipton, Marler, Garner & Chastain
The CPA Group

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA**

PANAMA CITY, FLORIDA

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

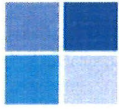
YEAR ENDED JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Homeless and Hunger Coalition of Northwest Florida, Inc.
DBA Doorways of Northwest Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Homeless and Hunger Coalition of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Homeless and Hunger Coalition of Northwest Florida, Inc. as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Homeless and Hunger Coalition of Northwest Florida, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Homeless and Hunger Coalition of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Homeless and Hunger Coalition of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance, as required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2026, on our consideration of Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Lipton, Mauler, Garner & Chastain

Panama City, Florida
March 30, 2026

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025**

ASSETS

Current Assets	
Cash	\$ 16,885
Grants receivable	244,380
Prepaid expenses	3,792
Total current assets	265,057
 Property and Equipment	
Furniture and equipment	5,844
Accumulated depreciation	(5,844)
Net property and equipment	-
 Other Assets	
Right of use asset - operating lease	33,059
Deposits	1,028
Total other assets	34,087
Total Assets	\$ 299,144

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 181,244
Accrued compensated absences	3,938
Refundable advances	11,928
Lines of credit	25,000
Current portion of operating lease liability	23,130
Total current liabilities	245,240
 Long-term Liabilities	
Operating lease liability, less current portion	9,929
Total liabilities	255,169
 Net Assets	
Without donor restrictions	41,567
With donor restrictions	2,408
Total net assets	43,975
Total Liabilities and Net Assets	\$ 299,144

See independent auditor's report and the accompanying notes.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and other support			
Contributions	\$ 3,495	\$ -	\$ 3,495
Grants	1,332,994	-	1,332,994
Other revenue	4,471	-	4,471
Contributions of nonfinancial assets	23,028	-	23,028
Total revenue and other support	<u>1,363,988</u>	<u>-</u>	<u>1,363,988</u>
Expenses			
Program services			
Coalition Staffing Program	187,225	-	187,225
Continuum of Care Program	90,123	-	90,123
Emergency Solutions Program	209,063	-	209,063
Homeless Prevention Assistance Program	32,249	-	32,249
Homeless Prevention Program	824,273	-	824,273
Total program services	<u>1,342,933</u>	<u>-</u>	<u>1,342,933</u>
Supporting services			
General and administrative	15,696	-	15,696
Total expenses	<u>1,358,629</u>	<u>-</u>	<u>1,358,629</u>
Change in net assets	<u>5,359</u>	<u>-</u>	<u>5,359</u>
Net Assets			
Net Assets, beginning of year	<u>36,208</u>	<u>2,408</u>	<u>38,616</u>
Net Assets, end of year	<u>\$ 41,567</u>	<u>\$ 2,408</u>	<u>\$ 43,975</u>

See independent auditor's report and the accompanying notes.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025**

	Program Services					Supporting Services		Total Expenses
	Coalition Staffing Program	Continuum of Care Program	Emergency Solutions Program	Homeless Prevention Assistance Program	Homeless Prevention Program	Total Program Services	General and Administrative	
Accounting/audit	\$ 16,286	\$ -	\$ 1,996	\$ -	\$ -	\$ 18,282	\$ -	\$ 18,282
Administrative	112	-	-	-	61	173	-	173
Bank service charges	-	-	-	-	501	501	72	573
Client services	5	1,400	1,000	-	199,072	201,477	(1,029)	200,448
Contract labor	500	12,002	-	-	-	12,502	-	12,502
COC meeting expenses	892	1,056	304	-	-	2,252	(17)	2,235
Depreciation	-	-	-	-	-	-	283	283
Education and training	65	-	-	-	-	65	-	65
Fees and dues	10,373	-	37	96	182	10,688	-	10,688
Grants to subrecipients	91	-	178,629	31,502	383,920	594,142	-	594,142
HMIS expense	1,263	22,000	9,912	-	250	33,425	-	33,425
In-kind contribution related expenses	-	-	-	-	14,012	14,012	9,016	23,028
Interest	177	-	-	-	720	897	-	897
Loss on disposal	-	-	-	-	-	-	283	283
Miscellaneous	966	-	-	-	13,216	14,182	6,863	21,045
Office equipment	907	754	617	-	4,844	7,122	-	7,122
Office expense	3,258	-	-	-	2,634	5,892	-	5,892
Operating lease cost	15,879	1,500	221	81	6,319	24,000	-	24,000
Payroll expense	6,850	1,564	579	41	7,275	16,309	186	16,495
Payroll taxes	8,532	3,207	881	38	12,551	25,209	-	25,209
Point in time	1,040	1,739	1,079	-	56	3,914	-	3,914
Seminars and conferences	1,500	-	-	-	-	1,500	-	1,500
Salaries and wages	109,822	41,242	11,693	491	171,471	334,719	-	334,719
Technical assistance	3,738	2,739	-	-	2,829	9,306	-	9,306
Telephone and internet	3,271	920	2,115	-	3,085	9,391	(25)	9,366
Travel and meals	1,698	-	-	-	1,275	2,973	64	3,037
Total expenses	\$ 187,225	\$ 90,123	\$ 209,063	\$ 32,249	\$ 824,273	\$ 1,342,933	\$ 15,696	\$ 1,358,629

See independent auditor's report and the accompanying notes.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025**

Cash Flows from Operating Activities

Change in net assets	\$ 5,359
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	283
Loss on disposal	283
Amortization of operating lease right-of-use asset	23,050
(Increase) decrease in assets:	
Grants receivable	(55,594)
Prepaid expenses	(1,034)
Increase (decrease) in liabilities:	
Accounts payable	124,786
Refundable advances	(35,909)
Operating lease liability	(23,050)
Net cash provided by operating activities	<u>38,174</u>

Cash Flows from Financing Activities

Principal payments on note payable	(35,365)
Draws on lines of credit	25,000
Payments on lines of credit	(41,000)
Net cash used in financing activities	<u>(51,365)</u>

Net Decrease in Cash (13,191)

Cash at Beginning of Year 30,076

Cash at End of Year \$ 16,885

See independent auditor's report and the accompanying notes.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 – NATURE OF ORGANIZATION

Homeless and Hunger Coalition of Northwest Florida, Inc. DBA Doorways of Northwest Florida (“the Coalition”) is incorporated in Florida as a nonprofit organization. The purpose of the Coalition is to be an advocate and referral service for the homeless and the potentially homeless in Bay, Calhoun, Gulf, Holmes, Jackson, and Washington counties.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Financial Statement Presentation:

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Coalition is required to 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 restriction.

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 objective of the Coalition. The Coalition’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 Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor stipulated the funds be maintained in perpetuity.

Advertising:

The Coalition expenses advertising costs as they are incurred. For the year ended June 30, 2025, the Coalition had no advertising expenses.

Cash and Cash Equivalents:

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

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition:

Revenue is recognized on the accrual basis and generally consists of grants, contributions, in-kind, and other income.

Grants. Most of the Coalition’s revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the expenditures have been incurred in compliance with specific contract or grant provisions. The Coalition reports unearned grant revenues to the extent that funding is received before allowable costs are incurred and are reported as refundable advances in the statement of financial position. When costs are incurred before reimbursement is made, the Coalition records grants receivable.

Contributions – General. Contributions are recognized as revenue when they are received or unconditionally pledged and are recorded at their estimated fair values.

Contributions – Restrictions. The Coalition reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Those restricted gifts that are received and whose restriction is accomplished in the same year are reported as support without donor restrictions.

Contributions – Tangible. The Coalition reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Coalition reports expirations of donor restrictions when the donated or acquired long lived assets are placed in service.

Contributed Services:

Contributed goods and services are recorded as support and expensed in the accompanying financial statements at their fair value in the period of receipt. Services provided by the Board of Directors are considered a philanthropic activity and are generally not recorded; therefore, the value of contributed time is not reflected in these financial statements.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants Receivable:

The Coalition reports grants receivable at net realizable value. As of June 30, 2025, the Coalition has grants receivable of \$244,380. Management determines the allowance for credit losses based on historical losses and current economic conditions. Management believes all receivables are collectible, therefore, no allowance is provided in these financial statements.

Property and Equipment:

Furniture and equipment are stated at cost for assets purchased and at fair value for assets donated. Depreciation of equipment is provided over their estimated useful lives, generally five to seven years of the respective asset, on a straight-line basis. The Coalition capitalizes all acquisitions of furniture and equipment valued in excess of \$2,500. Depreciation expense for the year ended June 30, 2025 was \$283.

Prepaid Expenses:

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items on the statement of financial position. These items will be expensed over the applicable usage period.

Income Taxes:

The Coalition has qualified as an exempt organization for federal income tax purposes under Internal Revenue Code Section 501(c)(3) and is not classified as a private foundation. However, the Coalition may be subject to income taxes on unrelated business income. The Coalition had no unrelated business income during the year ended June 30, 2025. Accordingly, no provision for income taxes has been made in these financial statements.

Refundable Advances:

Revenues received in advance (grants) that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates:

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

Expense Allocation:

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Expenses are charged to program and supporting services based upon actual and direct consumption.

Accrued Compensated Absences:

The Coalition's policy allows employees to earn and accrue paid time off on an annual basis, which will be paid to employees upon separation from the Coalition. Accordingly, a liability has been recorded as of June 30, 2025. This liability represents the Coalition's commitment to fund such costs.

Right-of-use Assets and Lease Liabilities:

Under Topic 842, a lessee is required to recognize a right-of-use (ROU) asset and a lease liability based on the present value of the remaining lease payments. The Coalition determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. The Coalition recognizes a lease liability and a right-of-use asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Lessor accounting remains largely unchanged from previous guidance, with the majority of changes allowing for better alignment with the new lessee model and ASC Topic 606.

Key estimates and judgments related to leases include how the Coalition determines (1) the discount rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The Coalition uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Coalition generally uses its estimated incremental borrowing rate or elects to use the risk-free interest rate as the discount rate for leases of all underlying classes of assets, as applicable. The lease term includes the noncancellable period of the lease, as well as expected renewal terms.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options are only included in the lease term if the lease is reasonably certain to be extended.

The Coalition has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that the Coalition is reasonably certain to exercise. The Coalition recognized lease cost associated with its short-term leases on a straight-line basis over the lease term.

The Coalition has made the accounting policy election to not separate lease components from non-lease components when allocating contract consideration for all underlying classes of assets and common property, as applicable. The Coalition has elected to use the practical expedient package to carryforward the operating classification from ASC 840 and carryforward previously capitalized initial direct costs under ASC 840, as applicable.

The Coalition monitors changes in circumstances that would require a remeasurement of its leases and will remeasure right-of-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of any lease liability. The Coalition has not elected the hindsight practical expedient.

NOTE 3 – LIQUIDITY AND AVAILABILITY

The Coalition regularly monitors liquidity to meet its operating needs and other contractual commitments. The Coalition's sources of liquidity at its disposal are cash and grant receivables.

For the purposes of analyzing resources available to meet general expenditures over a 12-month period, the Coalition considers all expenditures related to its ongoing activities.

As of June 30, 2025, the following tables show the total financial assets held by the Coalition and the amounts of those financial assets available within one year of the statement of financial position date to meet general expenditures.

Financial assets at year-end:	
Cash	\$ 16,885
Grants receivable	<u>244,380</u>
Total financial assets at year-end	<u>\$ 261,265</u>

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 3 – LIQUIDITY AND AVAILABILITY (Continued)

Financial assets available to meet general expenditures within one year:

Financial assets at year-end	\$ 261,265
Donor-restricted contributions	
Restricted by donor with purpose restrictions	
Continuation of the Diversion Program and 2 HMIS Users	(1,906)
Laundry Love	(500)
Direct Client Services	<u>(2)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 258,857</u>

The Coalition is substantially supported by contributions and grants. Because a donor’s restriction requires resources to be used in a particular manner or in a future period, the Coalition must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. In the event of an unanticipated liquidity need, the Coalition could also draw upon any available funds from its line of credit (as further discussed in Note 7).

NOTE 4 – GRANTS RECEIVABLE

Grants receivable at June 30, 2025 consist of the following:

Department of Housing and Urban Development	\$ 79,475
Department of Health and Human Services	1,793
Florida Department of Children and Families	<u>163,112</u>
Total grants receivable	<u>\$ 244,380</u>

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 5 – NET ASSETS

Net Assets With Donor Restrictions:

During the year, the Coalition did not receive any contributions with donor restrictions. Restricted contributions of \$2,408 from prior years remain unsatisfied as of June 30, 2025.

	<u>07/01/24</u>	<u>Received</u>	<u>Balance Satisfied</u>	<u>06/30/25</u>
Continuation of the Diversion Program and 2 HMIS users	\$ 1,906	\$ 0	\$ 0	\$ 1,906
Laundry Love	500	0	0	500
Direct Client Services	<u>2</u>	<u>0</u>	<u>0</u>	<u>2</u>
	<u>\$ 2,408</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,408</u>

At June 30, 2025, the balance of net assets with donor restrictions was \$2,408.

Net Assets Without Donor Restrictions:

All other net assets at June 30, 2025 were considered to be net assets without donor restrictions.

NOTE 6 – LEASES

The Coalition leases office space located in Panama City, FL. The lease expires on November 30, 2026, with no renewal options. The lease agreement does not include any material residual value guarantee or restrictive covenants.

The following summarizes the line items in the statement of financial position, which include amounts for operating leases as of June 30, 2025:

Right-of-use assets – operating lease	\$ 33,059
Current portion of operating lease liability	\$ 23,130
Operating lease liability, less current portion	<u>9,929</u>
Total operating lease liabilities	<u>\$ 33,059</u>

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6 – LEASES (Continued)

The components of total lease cost in the statement of functional expenses for the year ended June 30, 2025, were as follows:

Operating lease cost	\$	24,000
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The following summarized the weighted average remaining lease term and discount rate as of June 30, 2025:

Weighted Average Remaining Lease Term:		
Operating leases		1.42 years

Weighted Average Discount Rate:		
Operating leases		4.22 %

The future minimum lease payment for the following succeeding years, remaining under noncancelable operating leases with initial or remaining lease terms in excess of one year consisted of the following at June 30, 2025:

Year ending June 30,		
2026	\$	24,000
2027		10,000
Total minimum lease payments		34,000
Less: amount representing interest		(941)
Present value of operating lease liability		33,059
Less: current portion of operating lease liability		(23,130)
Remaining balance of operating lease liability	\$	9,929

Supplemental Cash Flow Information:

Cash paid for operating lease liabilities	\$	24,000
Reductions to ROU assets resulting from reductions to Operating lease obligations	\$	23,050

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7 – LINES OF CREDIT

At June 30, 2025, the Coalition had a \$50,000 line of credit with a credit union in Northwest Florida. The line of credit bears interest at 8.500% and is payable on demand. Collateral is all proceeds and products from the property owned by the Coalition. At June 30, 2025, the Coalition had an outstanding balance of \$25,000.

During the year, the Coalition had a revolving line of credit at a local financial institution that allowed the Coalition to draw up to \$50,000. The line of credit was an unsecured, variable-rate note and payable upon maturity. The Coalition made principal payments of \$41,000 and the line of credit was closed in March 2025. Accordingly, no balance remained outstanding on the line of credit.

NOTE 8 – CONCENTRATIONS

The Coalition received approximately 96% of its revenues from grants from various federal and state agencies. If a significant reduction in this level of support were to occur, it would have a material effect on the Coalition’s activities.

The Coalition maintains its bank accounts at various financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2025, the Coalition had no uninsured cash balances.

NOTE 9 – CONTRIBUTED NONFINANCIAL ASSETS

Where measurable, contributions of nonfinancial assets are recorded at their fair market value at the date of donation. The contributions listed below have been included in the program and supporting services on the statement of functional expenses as follows:

Program Services:	
Food and drinks	\$ 12,592
Trolley passes	400
Vouchers for clothing, shoes, and household items	1,020
Total program services	<u>14,012</u>
General and Administrative:	
Technical assistance	4,215
Information technology	4,801
Total general and administrative	<u>9,016</u>
 Total contributions of nonfinancial assets	 <u>\$ 23,028</u>

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 9 – CONTRIBUTED NONFINANCIAL ASSETS (Continued)

The Coalition’s policy related to contributed nonfinancial assets is to utilize the assets given to carry out the mission of the Coalition. The Coalition recognized contributed nonfinancial assets within revenue, including food and drink donations, trolley passes, and vouchers for purchases of clothing, shoes, and household items. Fair value of contributed food and beverages is determined using a market approach based on published retail prices for comparable items. Trolley passes and vouchers are valued at their stated face value. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased. Contributed services recognized are comprised of technical assistance and information technology services. Valuation for these services is based upon third party estimates, valued and reported at their estimated fair value in the financial statements based on current rates for similar services established by the donor.

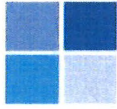
NOTE 10 – SUPPLEMENTARY DISCLOSURES OF CASH FLOWS INFORMATION

Cash was paid during the year ended June 30, 2025 for:

Interest	\$	897
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NOTE 11 – SUBSEQUENT EVENTS

The Coalition has evaluated subsequent events requiring disclosure or recording in these financial statements through March 30, 2026, the date which the financial statements were available to be issued.



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

To the Board of Directors of
Homeless and Hunger Coalition of Northwest Florida, Inc.
DBA Doorways of Northwest Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Homeless and Hunger Coalition of Northwest Florida, Inc. DBA Doorways of Northwest Florida (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

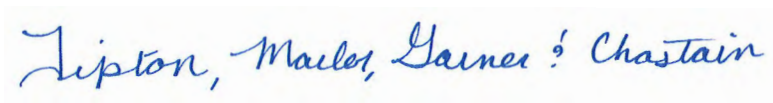
As part of obtaining reasonable assurance about whether Homeless and Hunger Coalition of Northwest Florida, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Homeless and Hunger Coalition of Northwest Florida, Inc.'s Response to Findings

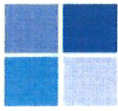
Government Auditing Standards requires the auditor to perform limited procedures on Homeless and Hunger Coalition of Northwest Florida, Inc.'s response to the findings identified in our audit and described in the accompanying schedules of findings and questioned costs. Homeless and Hunger Coalition of Northwest Florida, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Panama City, Florida
March 30, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR STATE
PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
CHAPTER 10.650, RULES OF THE STATE OF FLORIDA AUDITOR GENERAL**

To the Board of Directors of
Homeless and Hunger Coalition of Northwest Florida, Inc.
DBA Doorways of Northwest Florida

Report on Compliance for The Major State Project

Opinion on The Major State Project

We have audited Homeless and Hunger Coalition of Northwest Florida, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on Homeless and Hunger Coalition of Northwest Florida, Inc.'s major state project for the year ended June 30, 2025. Homeless and Hunger Coalition of Northwest Florida, Inc.'s major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Homeless and Hunger Coalition of Northwest Florida, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major state project for the year ended June 30, 2025.

Basis for Opinion on The Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.650, *Rules of the State of Florida Auditor General*. Our responsibilities under those standards and Chapter 10.650, *Rules of the State of Florida Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Homeless and Hunger Coalition of Northwest Florida, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major state project. Our audit does not provide a legal determination of Homeless and Hunger Coalition of Northwest Florida, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Homeless and Hunger Coalition of Northwest Florida, Inc.'s state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Homeless and Hunger Coalition of Northwest Florida, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.650, *Rules of the State of Florida Auditor General*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Homeless and Hunger Coalition of Northwest Florida, Inc.'s compliance with the requirements of the major state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.650, *Rules of the State of Florida Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Homeless and Hunger Coalition of Northwest Florida, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.650, *Rules of the State of Florida Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of Homeless and Hunger Coalition of Northwest Florida, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.650, *Rules of the State of Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.

Lipton, Mauler, Garner & Chastain

Panama City, Florida
March 30, 2026

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE PROJECTS
JUNE 30, 2025**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Homeless and Hunger Coalition of Northwest Florida, Inc. were prepared in accordance with GAAP.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Homeless and Hunger Coalition of Northwest Florida, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over the major state project which would be required to be reported in the Independent Auditor's Report on Compliance for the Major State Project and on Internal Control Over Compliance Required by Chapter 10.650, *Rules of the State of Florida Auditor General*, were disclosed during the audit.
5. The auditor's report on compliance for major state projects for Homeless and Hunger Coalition of Northwest Florida, Inc. expresses an unmodified opinion on the major state project.
6. Our audit disclosed no findings required to be reported in accordance with Rules of the Auditor General 10.656.
7. The project tested as a major state project was:

CSFA #60.014 – Challenge Grant
8. Dollar threshold used for distinguishing between Type A and Type B projects was \$300,000 for major state projects.
9. Homeless and Hunger Coalition of Northwest Florida, Inc. did not qualify as a low-risk auditee.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE PROJECTS
JUNE 30, 2025**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCIES

2025-001 Lack of Segregation of Duties

Condition: The Coalition is a small nonprofit organization which can only provide employment to a limited number of accounting and administrative staff.

Criteria: Accounting duties should be segregated to the extent possible in order to provide reasonable assurance that unauthorized transactions do not occur.

Cause: The size of the Coalition's accounting and administrative staff precludes certain internal controls that would be preferred if the staff were large enough to provide optimum segregation of duties.

Effect: The situation provides an opportunity for errors and unauthorized transactions to be recorded and not detected in a timely manner.

Recommendation: Oversight provided by the board of directors is a mitigating factor which prevents this from being a material weakness. Nevertheless, the Coalition should review and adjust the accounting duties where possible to strengthen the system of internal control.

Views of Responsible Officials and Planned Corrective Action: The Coalition acknowledges the difficulty of segregating accounting duties. This is why the Board of Directors take an active part in participating in and reviewing all accounting activities for the best separations and oversight possible. Our grants manager has taken an active part in updating all written policies and procedures with this responsibility in mind.

2025-002 Lack of Documentation of Approval on Bank Reconciliations

Condition: Internal control procedure requiring the Executive Director to sign off to approve bank reconciliations has not been properly implemented.

Criteria: The Coalition's internal controls should be implemented to provide reasonable assurance that unauthorized transactions do not occur.

Cause: Procedures are in place for Executive Director approval of bank reconciliations after being prepared by the accountant, but no documentation was found to confirm approval.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE PROJECTS
JUNE 30, 2025**

B. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

Effect: The situation provides an opportunity for unauthorized transactions to be made and not detected in a timely manner.

Recommendation: The Coalition should implement and follow controls adopted, specifically, the requirement for the Executive Director to review all bank reconciliations after being prepared by the accountant and, if approved, notate their approval with signature as audit evidence.

Views of Responsible Officials and Planned Corrective Action: The Coalition agrees with the finding and the recommended procedures have been implemented.

C. FINDINGS AND QUESTIONED COSTS – STATE FINANCIAL ASSISTANCE AUDIT

There were no audit findings related to state financial assistance required to be reported by Rules of the Auditor General 10.654(1)(h).

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no findings related to the prior year financial statements that are required to be reported in accordance with generally accepted government auditing standards.

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2025**

<u>State Agency/State Project</u>	<u>CSFA No.</u>	<u>Contract/Grant No.</u>	<u>Total Expenditures</u>
<u>State</u>			
Florida Department of Children and Families			
Homeless Challenge Grant	*	60.014	\$ 552,205 ¹
Homeless Challenge PLUS Grant	*	60.014	70,374
Homeless Challenge Unsheltered Grant	*	60.014	186,950 ²
Homeless Staffing Grant		60.021	185,895
Total Florida Department of Children and Families			<u>995,424</u>
Total Expenditures of State Financial Assistance			<u>\$ 995,424</u>

* Denotes Major Program

¹ Total amount provided to subrecipients = \$335,804

² Total amount provided to subrecipients = \$48,116

**HOMELESS AND HUNGER COALITION
OF NORTHWEST FLORIDA, INC.
DBA DOORWAYS OF NORTHWEST FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES
OF STATE FINANCIAL ASSISTANCE
JUNE 30, 2025**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state financial assistance activity of Homeless and Hunger Coalition of Northwest Florida, Inc. under projects under the State of Florida for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Because the Schedule presents only a selected portion of the operations of Homeless and Hunger Coalition of Northwest Florida, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Homeless and Hunger Coalition of Northwest Florida, Inc.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Chapter 10.650 of the Rules of the Auditor General of the State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



PO Box 549 Panama City, FL 32402 • 850.481.5446 • doorwaysnwfl.org

President
Laurie Combs

Vice President
Miranda Fenot

Secretary/Treasurer
Kay Daniel

Parliamentarian
Jo Shaffer

Past President
Jennifer Burkett

Members at Large

Nicholas Youtz
Anne Ramsey
Braden Friday
Ed Cox

Interim Executive
Director

Tracy Peters

March 31, 2026

Homeless and Hunger Coalition of Northwest Florida, Inc.
DBA Doorways of Northwest Florida
Management’s Corrective Action Plan
For the Fiscal Year Ended June 30, 2025

Finding Number 2025-001

Planned Corrective Action:

The Coalition acknowledges the difficulty of segregating accounting duties. This is why the Board of Directors take an active part in participating in and reviewing all accounting activities for the best separations and oversight possible. Our grants manager has taken an active part in updating all written policies and procedures with this responsibility in mind.

Finding Number 2025-002

Planned Corrective Action:

The Coalition will ensure the Executive Director reviews the bank reconciliation on a monthly basis, and proper approval of all reconciliations will be indicated by the Executive Director’s signature on each monthly bank reconciliation reviewed.

All corrective action plans were implemented February 4, 2026.

Responsible Contact Persons: Laurie Combs, Miranda Fenot, Kay Daniel, Tracy Peters, Jennifer Burkett

Laurie Combs, President

Miranda Fenot, Vice-President

Kay Daniel, Secretary/Treasurer

Jennifer Burkett, Past President

Tracy Peters, Interim Executive Director