

**TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Financial Statements

September 30, 2025

Robbins and Moroney, P.A.
Certified Public Accountants

CONTENTS

	Page
Independent Auditor's Report	1 – 2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7 – 10
Supplementary Financial Information	
Schedule of Expenditures of Federal Awards and Notes	11 – 12
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	13 – 14
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	15 – 17
Schedule of Findings and Questioned Costs – Federal Programs	18

Robbins and Moroney, P.A.
Certified Public Accountants

Accounting and Auditing
Taxation and Consulting

222 Southeast Tenth Street
Fort Lauderdale, Florida 33316

Telephone: (954) 467-3100
Facsimile: (954) 467-2080

INDEPENDENT AUDITOR'S REPORT

Board of Directors
TaskForce Fore Ending Homelessness, Inc.
d/b/a TaskForce for Ending Homelessness
Lauderhill, Florida

Opinion

We have audited the accompanying financial statements of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, cash flows and functional expenses 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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness as of September 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 the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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.

INDEPENDENT AUDITOR'S REPORT (continued)

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 the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards 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 January 15, 2026 on our consideration of the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's internal control over financial reporting and compliance.

ROBBINS AND MORONEY, P.A.

Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida
January 15, 2026

**TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Statement of Financial Position
September 30, 2025

Assets

Cash and Cash Equivalents	\$ 639,604
Grants and Contracts Receivable	920,861
Prepaid Expenses	191,917
Property and Equipment	108,523
Right of Use Asset- Operating	219,134
Deposits	<u>9,206</u>

Total Assets	<u>\$ 2,089,245</u>
---------------------	----------------------------

Liabilities and Net Assets

Accounts Payable	\$ 310,314
Accrued Expenses	206,045
Lease Liability-Operating	222,283
Agency Payable	<u>38,410</u>

Total Liabilities	<u>777,052</u>
--------------------------	-----------------------

Net Assets

Without Donor Restrictions	<u>1,312,193</u>
----------------------------	------------------

Total Net Assets	<u>1,312,193</u>
-------------------------	-------------------------

Total Liabilities and Net Assets	<u>\$ 2,089,245</u>
---	----------------------------

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

**TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Statement of Activities
For the Year Ended September 30, 2025

Net Assets Without Donor Restrictions

Public Support and Revenues

Government Grants and Contracts	\$ 5,533,821
Contributions	258,625
United Way Funding	41,991
Loss on Sale of Property and Equipment	(36)
Interest Income	9,642
Contributed Facility	21,600

Total Public Support and Revenues	<u>5,865,643</u>
--	------------------

Expenses

Program	4,791,746
General and Administrative	464,480
Fundraising	88,855

Total Expenses	<u>5,345,081</u>
-----------------------	------------------

Change in Net Assets Without Donor Restrictions	520,562
--	---------

Net Assets, Beginning of Year	<u>791,631</u>
--------------------------------------	----------------

Net Assets, End of Year	<u><u>\$ 1,312,193</u></u>
--------------------------------	----------------------------

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

**TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Statement of Cash Flows
For the Year Ended September 30, 2025

Cash Flows from Operating Activities

Change in Net Assets	\$ 520,562
Adjustments to Reconcile Change in Net Assets to Net Cash from Operating Activities	
Depreciation	54,503
Amortization of Right of Use Asset-Operating Lease	102,224
Loss on Sale of Property and Equipment	36
Changes in Assets and Liabilities:	
Grants and Contracts Receivable	(161,268)
Prepaid Expenses	(46,153)
Accounts Payable	27,733
Accrued Expenses	68,577
Lease Liability - Operating Lease	<u>(99,075)</u>

Net Cash Flows from Operating Activities	<u>467,139</u>
---	----------------

Cash Flows from Investing Activities

Purchases of Property and Equipment	<u>(22,598)</u>
-------------------------------------	-----------------

Net Cash Flows from Investing Activities	<u>(22,598)</u>
---	-----------------

Net Change in Cash and Cash Equivalents	444,541
--	---------

Cash and Cash Equivalents, Beginning of Year	<u>195,063</u>
---	----------------

Cash and Cash Equivalents, End of Year	<u><u>\$ 639,604</u></u>
---	--------------------------

Supplementary Disclosure of Cash Flow Information:

**Cash Paid for Amounts Included in the Measurement
of Lease Liability:**

Operating Cash Out Flows from Operating Lease	<u><u>\$ 112,338</u></u>
---	--------------------------

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

**TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Statement of Functional Expenses
For the Year Ended September 30, 2025

	<u>Program</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Benefits	\$ 2,380,739	\$ 335,812	\$ 40,529	\$ 2,757,080
Client Services	1,877,656	-	-	1,877,656
Insurance	160,597	6,762	1,690	169,049
Rent	120,324	61,708	-	182,032
Vehicle	41,962	-	-	41,962
Client Support	23,085	-	-	23,085
Other Expenses	32,368	5,712	-	38,080
Professional Fees	-	19,504	31,391	50,895
Office	36,905	6,513	-	43,418
Depreciation	49,053	5,450	-	54,503
Repairs and Maintenance	18,018	6,006	-	24,024
Utilities and Phone	18,748	6,249	-	24,997
Fundraising Events	-	-	15,245	15,245
Conferences and Meetings	32,291	10,764	-	43,055
	<u>\$ 4,791,746</u>	<u>\$ 464,480</u>	<u>\$ 88,855</u>	<u>\$ 5,345,081</u>

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

1. ORGANIZATION AND OPERATIONS

TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness (the 'Organization'), is a not-for-profit organization in Broward County, Florida. The Organization, through outreach, advocacy and education assists homeless individuals and families in South Florida. Its programs include adult mental health and substance abuse assistance. It also assists the homeless through an outreach team that seeks out homeless individuals and families to provide them with shelter, food, clothing, transportation, case management services, and information on accessing healthcare resources, veteran's benefits, and social security benefits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

Date of Management's Review: In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 15, 2026, the date that these financial statements were available to be issued.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers interest-bearing cash accounts with an original maturity of three months or less to be cash equivalents.

Property and Equipment: Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

Contracts Receivable and Revenue Recognition: The Organization's programs are funded by governmental grants and contracts. The amount to be paid by the governmental agency is determined by a formula based on units of service provided by the Organization. A maximum amount to be paid over the course of the grant is often specified. Units-of-service grants are recognized as revenue and receivables as the services are rendered using the agreed-upon rate per unit. The grantor is billed, generally monthly, for the units of service provided during the preceding month. The Organization considers the amount of grants and contracts receivable to be fully collectible and therefore, no allowance for doubtful accounts is deemed necessary.

Net Assets: Net assets, public support and revenues are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or the purpose for a 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Facility: Contributed facility is recorded at fair value in the period received.

Leases: The Organization has entered into an operating lease for its headquarters. The obligation associated with this lease has been recognized as a liability in the statement of financial position based on future lease payments, discounted by the incremental borrowing rate.

Lease terms may include options to extend or terminate the lease. The value of an option is reflected in the valuation if it is reasonably certain management will exercise an option to extend or terminate the lease.

Functional Allocation of Expenses: The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs have been allocated among the programs and supporting services benefited.

Income Taxes: The Organization is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements. The Organization has not incurred any interest or penalties on its income tax returns.

The Organization's tax returns are subject to possible examination by the taxing authorities. For Federal income tax purposes, the tax returns remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments: The carrying amounts of cash equivalents, grants and contracts receivable, prepaid expenses, accounts payable, accrued expenses and agency payable approximate fair value because of their short-term nature.

3. LIQUIDITY AND RESERVES

The Organization has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The following table reflects the Organization's financial assets as of September 30, 2025, reduced by any amounts not available for general expenditures within one year.

Cash and Cash Equivalents	\$ 639,604
Grants and Contracts Receivable	<u>920,861</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 1,560,465</u>

TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS
Notes to Financial Statements
September 30, 2025

4. PROPERTY AND EQUIPMENT

At September 30, 2025, property and equipment consisted of:

Furniture and Equipment	\$ 18,759
Vehicles	255,698
Accumulated Depreciation	(165,934)
	<u>\$ 108,523</u>

5. GOVERNMENT GRANTS AND CONTRACTS

Included in the statement of activities is funding from the following sources:

Broward Behavioral Health Coalition	\$ 595,049
Broward County	1,980,975
City of Fort Lauderdale	384,461
City of Hollywood	133,508
Florida Department of Children and Families	1,593,934
Alachua County	291,670
U.S. Department of Housing and Urban Development	411,454
Other	142,770
	<u>\$ 5,533,821</u>

6. LEASE COMMITMENTS

The Organization leases its office that is classified as an operating lease. During September 2024 its original office lease was terminated when it entered into a new lease for 2 units in the same building. The following components are recognized in the financial statements as of September 30, 2025:

Right of Use Leased Asset – Operating	\$ 219,134
Lease Liability – Operating	<u>\$ (222,283)</u>

The Organization applied a discount rate of 5.00% for the operating lease at the date the Organization entered into the new lease (September 19, 2024) with a commencement date of October 1, 2024. The remaining lease term is 24 months as of September 30, 2025.

Future minimum payments under the lease as of September 30, 2025 are as follows:

Year Ended September 30,	2026	\$ 115,467
	2027	<u>118,657</u>
		234,124
Less: Discount		<u>(11,841)</u>
Lease Liability		222,283
Less: Current Portion		<u>(115,467)</u>
Non-current Portion		<u>\$ 106,816</u>

Total rent expense for the operating lease was \$106,432 for the year ended September 30, 2025.

TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS
Notes to Financial Statements
September 30, 2025

7. CONTRIBUTED FACILITY

The Organization entered into a twelve-month lease for office space in Gainesville, Florida for \$0 per month. The value of contributed facility is shown as revenue and expense in the financial statement for the year ended September 30, 2025 as follows:

Revenue	
Use of Facility	<u>\$ 21,600</u>
Expense	
General and Administrative	<u>\$ 21,600</u>

8. RETIREMENT PLAN

The Organization has established a qualified 401K retirement plan (the "Plan") covering all employees with at least 3 months of employment and 21 years of age. A total of \$3,784 was paid in expenses for the Plan during the year and a matching contribution of \$11,488 was made to the Plan.

9. CONCENTRATION

During the year ended September 30, 2025, the Organization received approximately 85% of its total public support from a governmental agency.

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash equivalents and unsecured receivables.

The Organization's ability to collect its receivables is dependent upon economic conditions and the financial condition of its customers. The Organization has not experienced significant losses related to receivables. Management believes no additional credit risk is inherent in the Organization's receivables.

At September 30, 2025, the Organization had approximately \$640,000 in cash, of which \$192,328 was in excess of federally insured limits.

In the normal course of activities, the Organization receives grants and contracts from various government agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing such funds. Management of the Organization believes that the liability, if any, for any reimbursement which may arise as a result of audits would not be material.

SUPPLEMENTARY FINANCIAL INFORMATION

TASKFORCE FOR ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS
Schedule of Expenditures of Federal Awards

Federal/Pass through Entity Federal Program	Federal Assistance Listing Number	Pass- Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Health and Human Services:			
Pass-Through Programs From:			
Broward Behavioral Health Coalition	93.958	34371-22&23	\$ 435,147
Broward Behavioral Health Coalition	93.959	34371-22&23	<u>159,902</u>
Total Pass- Through			<u>595,049</u>
Total U.S. Department of Health and Human Services			<u>595,049</u>
U.S. Department of Housing and Urban Development:			
Direct Awards			
		FL0336L4H082313	
		FL0630L4H082307	
Continuum of Care	14.267	FL1016L4H082300	<u>411,454</u>
Total Direct Awards			<u>411,454</u>
Pass-Through Programs From:			
City of Hollywood - Home-ARP	14.239		133,508
Florida Department of Children & Families - Emergency Solutions	14.231	CP007	<u>390,107</u>
Total Pass- Through			<u>523,615</u>
Total U.S. Department of Housing and Urban Development:			<u>935,069</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,530,118</u></u>

Note: There were no awards passed through to sub-recipients.

See independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

TASKFORCE FORE ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards ("SEFA") includes the federal grant activity of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness under programs of the federal government for the year ended September 30, 2025. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness, it is not intended to and does not present the financial position, changes in net assets, or cash flows of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowed or are limited as to reimbursement.
- (2) Pass-through entity identifying numbers are presented where available.

NOTE C – INDIRECT COST RATE

TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Robbins and Moroney, P.A.
Certified Public Accountants

Accounting and Auditing
Taxation and Consulting

222 Southeast Tenth Street
Fort Lauderdale, Florida 33316

Telephone: (954) 467-3100
Facsimile: (954) 467-2080

**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**

Board of Directors
TaskForce Fore Ending Homelessness, Inc.
d/b/a TaskForce for Ending Homelessness

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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 15, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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*.

**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
(continued)**

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.

ROBBINS and MORONEY, P.A.

Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida

January 15, 2025

Robbins and Moroney, P.A.
Certified Public Accountants

Accounting and Auditing
Taxation and Consulting

222 Southeast Tenth Street
Fort Lauderdale, Florida 33316

Telephone: (954) 467-3100
Facsimile: (954) 467-2080

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

Board of Directors
TaskForce Fore Ending Homelessness, Inc.
d/b/a TaskForce for Ending Homelessness

Reporting on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's major federal programs for the year ended September 30, 2025. TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness 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 each major federal program. Our audit does not provide a legal determination of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's federal programs.

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

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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 the Uniform Guidance 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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness'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 federal program 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 federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

ROBBINS and MORONEY, P.A.

Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida

January 15, 2026

**TASKFORCE FORE ENDING HOMELESSNESS, INC.
D/B/A TASKFORCE FOR ENDING HOMELESSNESS**

Schedule of Findings and Questioned Costs – Federal Programs
For the Year Ended September 30, 2025

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness were prepared in accordance with GAAP.
2. No significant deficiencies relating to 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.
3. No instances of noncompliance material to the financial statements of TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this schedule.
7. The programs tested as major programs were:

Federal Programs:

U.S. Department of Health and Human Services

	<u>ALN No.</u>
Block Grants for Community Mental Health Services	93.958
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Home – ARP	14.239

8. The threshold used for distinguishing between Type A and B programs was \$1,000,000.
9. TaskForce Fore Ending Homelessness, Inc. d/b/a TaskForce for Ending Homelessness did not qualify as a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None