

		<u>Notes</u>
QUONSET HUTS		
Purchase	\$ 48,000	Per proposal
Taxes	\$ 3,600	7.5%
Delivery	<u>\$ 4,800</u>	10%
Total Quonset Huts	\$ 51,600	
 BATHROOM FACILITY		
Purchase	\$ 71,673	Per proposal, incl freight
Taxes	<u>\$ 5,375</u>	7.50%
Total Bathroom Facilities	\$ 77,048	
 GENERAL CONTRACTOR (DIRECT)		
Augered Columns	\$ 114,922	97 Columns at 18 ft.
Flooring System (Labor + Materi	\$ 238,156	Maindeck, ramps, food trailer & anchors
Unit Set/End Walls	\$ 97,365	Hardi siding & wind rated doors
Rails	\$ 39,461	Tubular steel, powder coated
Signage	\$ 2,500	Allowance
Lighting	\$ 4,940	Exterior pole security lights & interior lighting
Interior Fans	\$ 1,680	24 wall mounted industrial units @ \$70 per
Parking Barriers/Paint	\$ 2,000	
Debris Removal	\$ 5,000	20 yard dumpsters
Concrete Pad	\$ 19,955	80' x 40' x 6" w/wwm
Permit Fees	<u>\$ 17,393</u>	Allowance
Total General Contractor (Direct)	\$ 543,372	
 PLUMBING/ELECTRICAL		
Plumbing	\$ 16,600	Includes sewer/water
Electrical	<u>\$ 50,000</u>	
Total Plumbing/Electrical	\$ 66,600	
 FINISHES		
Security Shed	\$ 5,995	Per Proposal
Security System	\$ 1,000	Installation & Upgrade
Crane (Bath & Shed)	\$ 1,000	
Landscaping	\$ 15,000	Grade D Buffer
Security, Fencing/Gates	\$ 17,175	Per Proposal
Finish Grade/Pearock	<u>\$ 3,000</u>	Allowance
Total Landscaping	\$ 43,170	
 EXISTING STRUCTURE		
Renovations	\$ 25,592	Per Proposal
Electrical Upgrade	\$ 30,000	Per Proposal
Roof/Structural	\$ 23,650	Per Proposal
A/C (2 units)	\$ 10,332	Per Proposal
Plumbing	\$ -	No Water Service. \$'s =Time/Materials
Exterior Repairs	<u>\$ 8,973</u>	Per Proposal
	\$ 98,547	
 TOTAL CONSTRUCTION COSTS	 \$ 880,337	
 CONSTRUCTION FEE (Overhead/Profit)	 \$ 66,025	7.5%
 TOTAL CONSTRUCTION COSTS	 <u>\$ 946,363</u>	

A1 CONSTRUCTION

Construction	\$ 946,363	See Construction Costs
Construction Contingency	\$ 94,636	10%
TOTAL CONSTRUCTION	\$ 1,040,999	87%

A2 ENGINEERING

Site Engineering	\$ 15,000	
Unit Engineering	\$ -	By manufacturer
Windload Capacity	\$ -	By Manufacturer
TOTAL ENGINEERING	\$ 15,000	1%

A3 FURNISHINGS & FIXTURES

Beds	\$ 42,000	90 singles, 30 bunks, per proposal
Washers/Dryers	\$ 43,300	Per Proposal
Office Furniture	\$ 5,000	Allowance, Used + Delivery
Storage Lockers	\$ 2,000	Allowance, 150 units, used + delivery
TOTAL FURNISHINGS & FIXTURES	\$ 92,300	8%

A4 FINANCIAL

Construction Loan Interest	\$ 22,876	IO 6mo @ 5.25 rate
Construction Loan Origination	\$ 5,967	0.5%
Closing Cost (Const. Loan)	\$ 5,967	0.5%
Appraisal	\$ 3,000	Construction Appraisal
TOTAL FINANCIAL	\$ 37,809	3%

A5 GENERAL DEVELOPMENT

Builder's Risk Insurance	\$ 7,200	Johnsons Ins. \$1.2M @ 6mo.
Legal Fees	\$ -	Pro Bono
Survey/Elevations	\$ -	City?
TOTAL GENERAL DEVELOPMENT	\$ 7,200	1%

DEVELOPMENT COSTS (A1-A5) \$ 1,193,308 100%

A6 DEVELOPER FEE \$ - Waived by SHAL

A7 LAND ACQUISITION COSTS \$ - Lease from City of Key West

TOTAL DEVELOPMENT COSTS (A1-A7) \$ 1,193,308

**Southernmost Homeless Assistance League
Relocated Homeless Shelter, Operating Expenses**

	<u>FY16</u>	<u>FY17 Proj.</u>	<u>Proposed</u>	<u>Change</u>	<u>Monthly</u>	<u>%</u>	<u>Notes</u>
REVENUES							
City of Key West	444,118	435,684	745,000	300,882	61,667	90.9%	
Grant Income	75,330	35,983	75,000	(330)	6,250	9.1%	
Other Income/Donations	0	4,797					
TOTAL REVENUES	519,448	471,667	820,000	300,552	68,333	100%	
EXPENSES							
Debt Service	0	0	158,532	158,532	0	19.4%	Project @ 5.25%, 10yr
Utilities	0	0	25,000	25,000	2,500	3.1%	Direct cost City/County
Contract Services							
Audit Fees	4,200	4,300	4,200	0	350		
Registered Nurse	5,800	3,600	5,800	0	483		
Total Contract Services	10,000	7,900	10,000	0	833	1.2%	
Insurances/Other							
Insurance, Directors/Officers	1,205	783	1,000	(205)	83		
Licenses/Registrations/Dues	2,358	2,200	2,400	42	200		CoC dues (x2)
Training - Case Mgt.	407	59	1,000	593	83		
Insurance, GL, Wind, Flood	3,008	2,929	12,000	8,992	1,000		Lender requirement
Total Insurance/Other	6,978	5,971	16,400	9,422	1,367	2.0%	
Operations							
<i>Facilities and Equipment</i>							
Bedding	3,693	2,436	4,000	307	333		
New Shelter equipment	2,439	500	1,000	(1,439)	83		
Equipment - Other	335	0	0	(335)	0		
Total Equipment	6,467	2,936	5,000	(1,467)	417	0.6%	
<i>Maintenance</i>							
Pest Control	1,375	1,333	1,500	125	125		
Maintenance - Other	2,364	1,917	4,376	2,012	365		Paid by SHAL
Total Maintenance	3,739	3,251	5,876	2,137	490	0.7%	
Total Facilities and Equipment	10,206	6,187	10,876	670	906	1.3%	
<i>Supplies</i>							
Cleaning Supplies	21,314	15,579	21,884	570	1,824		Larger facility
Office Supplies	3,776	2,327	5,000	1,224	417		
Breakfast/Soup Kitchen		20,425	12,000	(3,319)	1,000		
Staff Supplies	590	651	1,000	410	83		
Total Supplies	25,680	38,981	39,884	14,204	3,324	4.9%	
Telephone, Communications	5,911	4,416	5,500	(411)	458		
Total Operations	41,797	49,584	56,260	14,463	4,688	6.9%	
Payroll Expenses							
Employer Taxes	28,652	28,167	35,254	6,602	2,938		
Health Insurance Benefits**	3,960	0	30,000	26,040	2,500		New coverage, Sr. staff
Payroll Service	2,725	2,801	3,000	275	250		
Wages	339,503	339,687	417,732	78,229	34,811		Increased staffing & licensed security staff
Workers Comp Insurance	7,888	6,029	9,706	1,818	809		
Total Payroll Expenses	382,728	376,684	495,692	112,964	41,308	60.5%	
Program Expense							
Client Expenses	42,761	30,577	47,000	4,239	3,917		See notes*
Outreach Expenses	8,416	3,132	10,000	1,584	833		
Total Program Expense	51,177	33,709	57,000	5,823	4,750	7.0%	
TOTAL EXPENSES	492,680	473,848	818,884	326,204	68,240	100%	

Notes: Client Services = One time relocation, employment supplies, required documents, healthcare

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2015
Open to Public Inspection

A For the 2015 calendar year, or tax year beginning **07/01/15**, and ending **06/30/16**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.		D Employer identification number 65-0874896
	Doing business as		E Telephone number 305-292-2744
	Number and street (or P.O. box if mail is not delivered to street address) P.O. BOX 2990		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code KEY WEST FL 33045-4966		G Gross receipts\$ 546,848
	F Name and address of principal officer: ALAN TEITELBAUM		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.SHALKW.ORG	H(c) Group exemption number ▶
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1998	M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	25
	6 Total number of volunteers (estimate if necessary)	6	100
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	82,192	102,679
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	445,493	444,118
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40	51
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	527,725	546,848
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		372,279	382,594
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		193,504	115,052
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	565,783	497,646	
19 Revenue less expenses. Subtract line 18 from line 12	-38,058	49,202	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	26,315	73,269
	22 Net assets or fund balances. Subtract line 21 from line 20	42,387	40,139
		-16,072	33,130

Part II Signature Block

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

Sign Here	Signature of officer	Date
	ALAN TEITELBAUM Type or print name and title	DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name JULIO BUZZI	Preparer's signature	Date 11/29/16	Check <input type="checkbox"/> if self-employed	PTIN P00853282
	Firm's name ▶ Smith, Buzzi & Associates, LLC	Firm's EIN ▶ 80-0631935			
	Firm's address ▶ 5901 SW 74th Street Suite 300 South Miami, FL 33143	Phone no. 305-669-4170			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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



Briefly describe the organization's mission:

See Schedule O

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

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

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

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

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

4a (Code:) (Expenses \$ 75,331 including grants of \$) (Revenue \$)

SHAL IS A SERVICE PROVIDER TO SHELTERED AND UNSHELTERED HOMELESS. SHAL CASE MANAGERS PROVIDE CASE MANAGEMENT SERVICES INCLUDING BUT NOT LIMITED TO RELOCATION SERVICES, HOUSING, EMPLOYMENT AND MEDICAL. SHAL CONTRACTED FOR THE OPERATION OF A HMIS DATA BASE USED BY MEMBERS OF THE CONTINUUM OF CARE TO TRACK SERVICES PROVIDED TO THE HOMELESS.

4b (Code:) (Expenses \$ 333,889 including grants of \$) (Revenue \$)

KEYS OVERNIGHT TEMPORARY SHELTER- 1,298 UNDUPLICATED INDIVIDUALS WERE HOUSED DURING THE YEAR AT THE KEYS OVERNIGHT TEMPORARY SHELTER. INDIVIDUALS RECEIVED A BED, SHOWER, BREAKFAST, CASE MANAGEMENT AND A SAFE NIGHT'S REST.

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

SHAL OUTREACH PROGRAM- 711 UNDUPLICATED INDIVIDUALS RECEIVED CASE MANAGEMENT THROUGH SHAL OUTREACH IN VARIOUS LOCATIONS AROUND KEY WEST, MARATHAN AND AT THE HOMELESS SHELTER. SHAL OUTREACH PROVIDED CASE MANAGEMENT AND ACCESS TO RESOURCES. 246 SHELTERED AND 465 UNSHELTERED HOMELESS PERSONS RECEIVED CASE MANAGEMENT LINKING CLIENT TO SERVICES SUCH AS RELOCATION/RE-UNIFICATION, IDENTIFICATION, EMPLOYMENT, HOUSING FIRST, BIRTH CERTIFICATES, MEDICAL AND MENTAL HEALTH APPOINTMENTS AND LOCAL TRANSPORTATION.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 409,220

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
20a		
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
20b		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
21		
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
22		
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
23		
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24a		
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25a		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
25b		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
26		
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
27		
Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28a		
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b		
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
28c		
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
29		
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
30		
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
31		
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
32		
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
33		
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
34		
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a		
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
35b		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
36		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
37		
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **▶**

**RANDI COHEN BROWN PO BOX 2990
KEY WEST**

FL 33045-4966 305-240-5993

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICK CASEY	1.00									
TREASURER	0.00	X		X			0	0	0	
(2) CHRISTINE TRAVATO	1.00									
VICE CHAIR	0.00	X		X			0	0	0	
(3) ROBERT GOLD	1.00									
DIRECTOR	0.00	X					0	0	0	
(4) MARY TURNER	1.00									
DIRECTOR	0.00	X					0	0	0	
(5) PATRICE PELLETIER SANDERS	2.00									
CHAIR	0.00	X		X			0	0	0	
(6) MICHAEL HAYES	1.00									
DIRECTOR	0.00	X					0	0	0	
(7) TIFFANY CURRY	1.00									
SECRETARY	0.00	X		X			0	0	0	
(8) ALAN TEITELBAUM	1.00									
DIRECTOR	0.00	X					0	0	0	
(9) KEENA ALLEN	1.00									
DIRECTOR	0.00	X					0	0	0	
(10) ANNA KENERLY	1.00									
DIRECTOR	0.00	X					0	0	0	
(11) TERI JOHNSTON	1.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) PETER DYSWONYK	1.00									
DIRECTOR	0.00	X					0	0	0	
(13) LISSETTE QUINTERO	1.00									
DIRECTOR	0.00	X					0	0	0	
(14) JOHN MILLER	40.00									
EXECUTIVE DIRECTOR	0.00			X			47,083	0	0	
1b Sub-total							47,083			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							47,083			

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	92,396				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	10,283				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		102,679				
Program Service Revenue	2a KOTS CONTRACT REVENUE	Busn. Code	399,706	399,706			
	b FEES		44,412	44,412			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		444,118				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		51	51			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			546,848	444,169	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	339,503	276,451	63,052	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	43,091	33,230	9,861	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,200	2,310	1,890	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	26,955	25,457	1,498	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	4,048	3,308	740	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	46,969	46,969		
b SHELTER AND BEDDING	20,206	10,000	10,206	
c TELEPHONE	5,911	5,911		
d SUBCONTRACTED SERVICES- G	3,998	3,998		
e All other expenses	2,765	1,586	1,179	
25 Total functional expenses. Add lines 1 through 24e	497,646	409,220	88,426	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	24,363	1	66,962
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	6,307
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	1,952	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	26,315	16	73,269	
Liabilities	17	Accounts payable and accrued expenses	5,377	17	3,129
	18	Grants payable		18	
	19	Deferred revenue	37,010	19	37,010
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	42,387	26	40,139
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	-16,072	27	33,130
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	-16,072	33	33,130	
34	Total liabilities and net assets/fund balances	26,315	34	73,269	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	546,848
2	Total expenses (must equal Part IX, column (A), line 25)	2	497,646
3	Revenue less expenses. Subtract line 2 from line 1	3	49,202
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-16,072
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	33,130

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

**SOUTHERNMOST HOMELESS ASSISTANCE
LEAGUE, INC.**

Employer identification number

65-0874896

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	538,955	519,959	23,743	82,192	102,679	1,267,528
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	538,955	519,959	23,743	82,192	102,679	1,267,528
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						1,267,528

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	538,955	519,959	23,743	82,192	102,679	1,267,528
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						1,267,528
12 Gross receipts from related activities, etc. (see instructions)					12	444,169
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	100.00%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	100.00%
16a 33 1/3% support test—2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b **33 1/3% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
 - b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
 - c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
 - b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
 - c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
 - b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
 - c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
 - b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
 - c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2015 from Section C, line 6			
10	Line 8 amount divided by Line 9 amount			
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1	Distributable amount for 2015 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2015:			
a				
b				
c				
d	From 2013			
e	From 2014			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2015 distributable amount			
i	Carryover from 2010 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2015 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2015 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2016. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c	Excess from 2013			
d	Excess from 2014			
e	Excess from 2015			

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

Area with horizontal dotted lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Employer identification number

65-0874896

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

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

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question number, description, and Held at the End of the Tax Year. Rows include purpose of easements, monitoring, and reporting requirements.

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

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

Table with 3 columns: Question number, description, and dollar amount. Rows include reporting requirements for art and historical treasures.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV: Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V: Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
- b Permanent endowment ▶ %
- c Temporarily restricted endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI: Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

Part VII: Investments—Other Securities.

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

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

Part VIII: Investments—Program Related.

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

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

Part IX: Other Assets.

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

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

Part X: Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

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

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

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

Table with 5 rows and multiple columns. Row 1: Total revenue, gains, and other support per audited financial statements 546,848. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12: (2a-2d). Row 3: Subtract line 2e from line 1 546,848. Row 4: Amounts included on Form 990, Part VIII, line 12, but not on line 1: (4a-4b). Row 5: Total revenue. Add lines 3 and 4c. (546,848)

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

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

Table with 5 rows and multiple columns. Row 1: Total expenses and losses per audited financial statements 497,646. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25: (2a-2d). Row 3: Subtract line 2e from line 1 497,646. Row 4: Amounts included on Form 990, Part IX, line 25, but not on line 1: (4a-4b). Row 5: Total expenses. Add lines 3 and 4c. (497,646)

Part XIII Supplemental Information.

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

Dotted lines for supplemental information input.

Part XIII Supplemental Information (continued)

Area with horizontal dotted lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015Open to Public
Inspection**SOUTHERNMOST HOMELESS ASSISTANCE
LEAGUE, INC.**

Employer identification number

65-0874896**Form 990 - Organization's Mission**

SHAL CONDUCTS THE HOMELESS SERVICES PROGRAM OF THE CITY OF KEY WEST, WHICH INCLUDES OPERATION OF THE KEYS OVERNIGHT TEMPORARY SHELTER (KOTS) AS WELL AS THE SHAL OUTREACH PROGRAM, A STREET & SHELTER OUTREACH INITIATIVE THAT PROVIDES CASE MANAGEMENT FOR HOMELESS PEOPLE.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
THE BOARD TREASURER REVIEWS THE 990 BEFORE THE DRAFT OF THE 990 IS PROVIDED TO THE BOARD OF DIRECTORS. BOARD OF DIRECTORS PERFORMS A FINAL REVIEW AND THEN PROVIDES COMMENTS AND APPROVAL TO ISSUE.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
ALL TRANSACTIONS THAT MAY HAVE CONFLICT OF INTEREST IMPLICATIONS AND ANY CHANGES IN RELATIONSHIPS AND STATUS OF BOARD OF DIRECTOR MEMBERS ARE MONITORED AND DISCUSSED AT MONTHLY BOARD MEETINGS.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
ALL COMPENSATION MATTERS ARE SUBJECT TO REVIEW AND APPROVAL OF THE BOARD OF DIRECTORS BEFORE IMPLEMENTATION.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
UPON REQUEST ALL GOVERNING DOCUMENTS, POLICIES, FINANCIAL STATEMENTS AND TAX RETURNS ARE MADE AVAILABLE TO THE GENERAL PUBLIC

Form **990****Two Year Comparison Report****2014 & 2015**For calendar year 2015, or tax year beginning **07/01/15**, ending **06/30/16**

Name

Taxpayer Identification Number

**SOUTHERNMOST HOMELESS ASSISTANCE
LEAGUE, INC.****65-0874896**

		2014	2015	Differences
Revenue	1. Contributions, gifts, grants	1,574	10,283	8,709
	2. Membership dues and assessments			
	3. Government contributions and grants	80,618	92,396	11,778
	4. Program service revenue	445,493	444,118	-1,375
	5. Investment income	40	51	11
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	527,725	546,848	19,123
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	372,279	382,594	10,315
	17. Professional fundraising fees			
	18. Other professional fees	11,414	4,200	-7,214
	19. Occupancy, rent, utilities, and maintenance	4,254		-4,254
	20. Depreciation and Depletion			
	21. Other expenses	177,836	110,852	-66,984
	22. Total expenses. Add lines 13 through 21	565,783	497,646	-68,137
	23. Excess or (Deficit). Subtract line 22 from line 12	-38,058	49,202	87,260
Other Information	24. Total exempt revenue	527,725	546,848	19,123
	25. Total unrelated revenue			
	26. Total excludable revenue	445,533	444,169	-1,364
	27. Total assets	26,315	73,269	46,954
	28. Total liabilities	42,387	40,139	-2,248
	29. Retained earnings	-16,072	33,130	49,202
	30. Number of voting members of governing body	12	14	
	31. Number of independent voting members of governing body	12	14	
	32. Number of employees	31	25	
	33. Number of volunteers		100	

Form **990**

Tax Return History

2015

Name **SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.**

Employer Identification Number
65-0874896

	2011	2012	2013	2014	2015	2016
Contributions, gifts, grants		19,323	23,743	82,192	102,679	
Membership dues						
Program service revenue		459,224	436,829	445,493	444,118	
Capital gain or loss						
Investment income		31	14	40	51	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue		478,578	460,586	527,725	546,848	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation		347,313	349,252	372,279	382,594	
Professional fees			15,306	11,414	4,200	
Occupancy costs		2,410	2,623	4,254		
Depreciation and depletion		2,850	2,792			
Other expenses		171,394	103,237	177,836	110,852	
Total expenses		523,967	473,210	565,783	497,646	
Excess or (Deficit)		-45,389	-12,624	-38,058	49,202	
Total exempt revenue		478,578	460,586	527,725	546,848	
Total unrelated revenue						
Total excludable revenue		478,578	436,843	445,533	444,169	
Total Assets		79,584	66,172	26,315	73,269	
Total Liabilities		44,974	44,186	42,387	40,139	
Net Fund Balances		34,610	21,986	-16,072	33,130	

Form **990T**

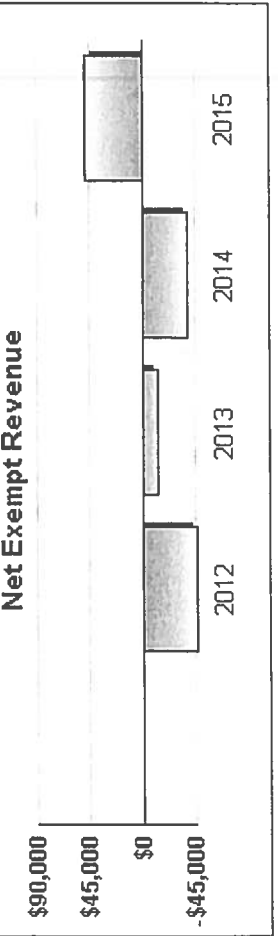
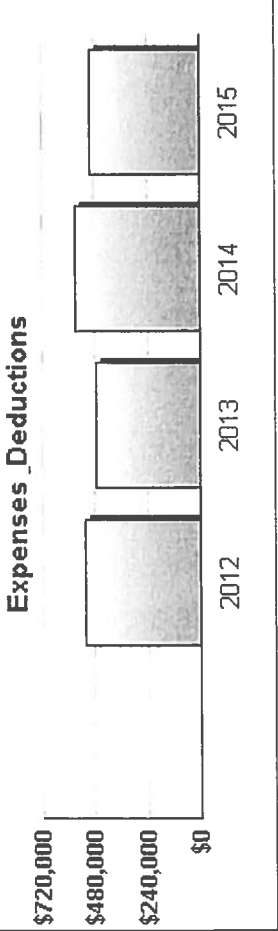
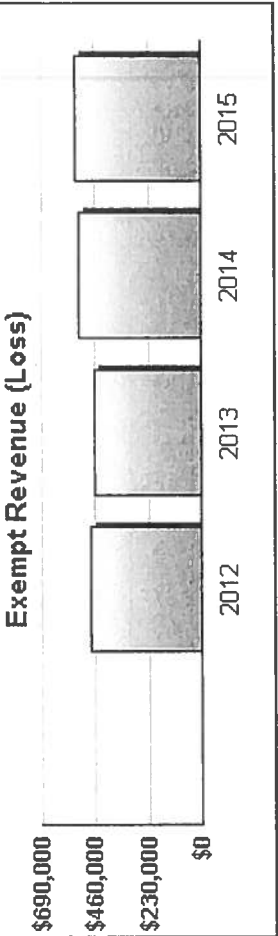
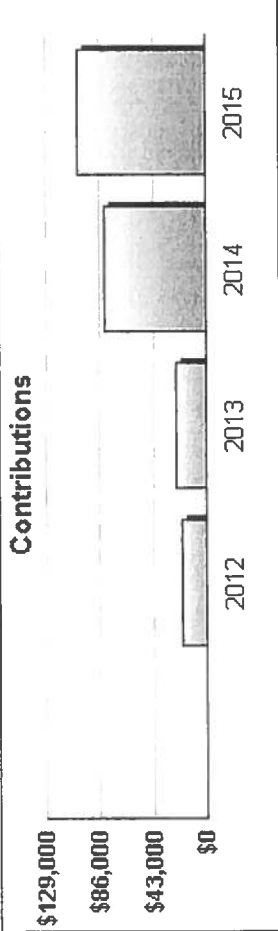
Tax Return History

2015

Name **SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.**

Employer Identification Number **65-0874896**

	2011	2012	2013	2014	2015	2016
Business activity profit/loss						
Capital gains/losses						
Partner and S Corp gain/loss						
Rental income*						
Debt-financed income*						
Controlled organizations income/interest*						
Investment income, specific organizations*						
Exploited exempt activity income*						
Other income						
Total trade or business income.						
Compensation of officers, ect.						
Other salaries and wages						
Repairs and maintenance						
Bad debts						
Interest						
Taxes and licenses						
Charitable contributions						
Depreciation and Depletion						
Deferred compensation plans						
Employee benefit programs						



Form **990T**

Tax Return History

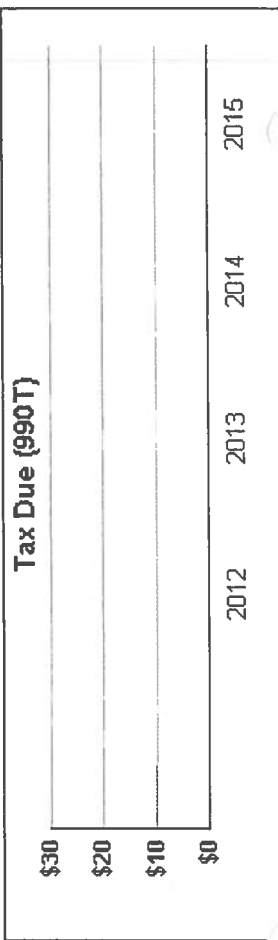
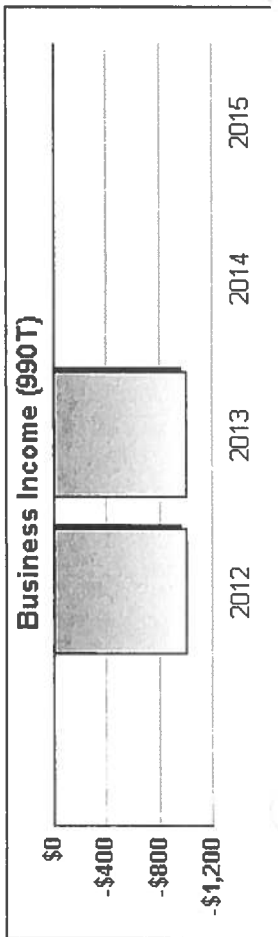
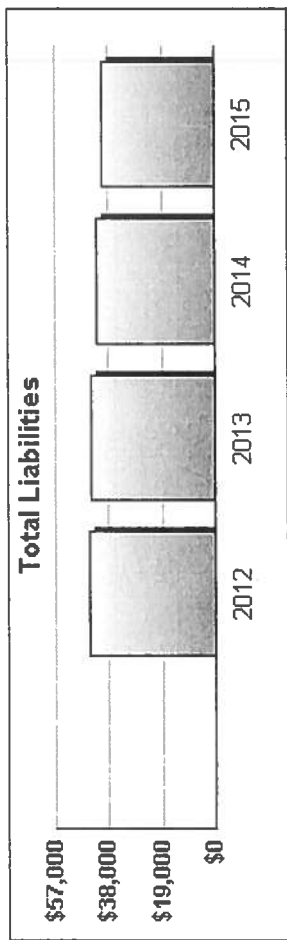
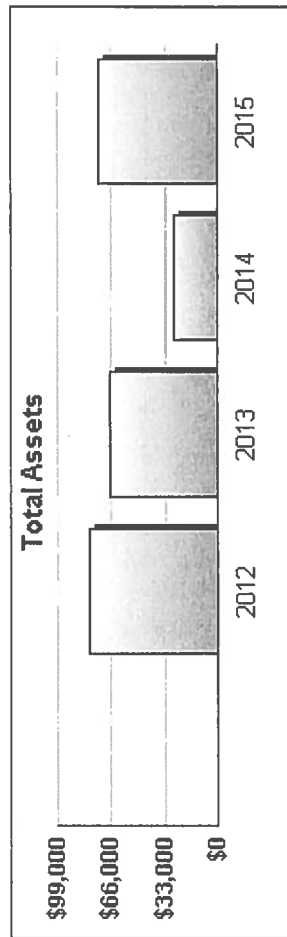
2015

Name **SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.**

Employer Identification Number **65-0874896**

	2011	2012	2013	2014	2015	2016
Other deductions						
Net operating loss deduction						
Specific deduction		1,000	1,000			
Income after expense and deductions		-1,000	-1,000			
Income tax (corporate or trust)						
Other taxes						
Total taxes						
General business credit						
Other credits						
Net tax after credits						
Estimated tax payments						
Other payments						
Balance due/Overpayment						

* Income shown net of expenses



Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES AND SUBSCRIPTIONS	\$ 2,358	\$ 1,179	\$ 1,179	\$
STAFF DEVELOPMENT	407	407		
Total	\$ 2,765	\$ 1,586	\$ 1,179	\$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

<u>Description</u>	<u>Amount</u>
Government Grants or Contributions	\$ 92,396
Other	10,283
Total	<u>\$ 102,679</u>

Schedule A, Part II, Line 12

<u>Description</u>	<u>Amount</u>
FEES	\$ 44,412
KOTS CONTRACT REVENUE	399,706
Taxable Interest on Savings and Temporary Cash Investments	51
Total	<u>\$ 444,169</u>

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 21 1999**

SOUTHERNMOST HOMELESS ASSISTANCE
LEAGUE INC
3930 S ROOSEVELT DR STE E303
KEY WEST, FL 33040

Employer Identification Number:
65-0874896
DLN:
17053356009028
Contact Person:
D. A. DOWNING . ID# 31505
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
July 06, 1998
Advance Ruling Period Ends:
December 31, 2002
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

SOUTHERNMOST HOMELESS ASSISTANCE

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

SOUTHERNMOST HOMELESS ASSISTANCE

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

SOUTHERNMOST HOMELESS ASSISTANCE

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

C. Ashley Bullard
District Director

Enclosure(s):
Form 872-C

SOUTHERNMOST HOMELESS
ASSISTANCE LEAGUE, INC.

Financial Statements

JUNE 30, 2016 and 2015

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Financial statements

June 30, 2016 and 2015

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SMITH, BUZZI & ASSOCIATES, LLC.
CERTIFIED PUBLIC ACCOUNTANTS
5901 SW 74 STREET, SUITE 300
SOUTH MIAMI, FLORIDA 33143
TEL. (305) 669-4170
FAX (305) 669-4173

JULIO M. BUZZI, C.P.A.
JOSE E. SMITH, C.P.A.

MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON THE BASIC FINANCIAL STATEMENTS

Board of Directors
Southernmost Homeless Assistance League, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of Southernmost Homeless Assistance League, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the

entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southernmost Homeless Assistance League, Inc., as of June 30, 2016 and 2015 and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated September 9, 2016 on our consideration of Southernmost Homeless Assistance League, Inc's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Smith, Burgin & Associates, LLC.

September 9, 2016

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Financial Position

As of June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 66,962	\$ 24,363
Grants receivable	6,307	-
Other assets	-	1,952
Property and equipment, net	<u>-</u>	<u>-</u>
Total Assets	<u>73,269</u>	<u>26,315</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable	3,129	5,377
Deferred revenue	<u>37,010</u>	<u>37,010</u>
Total Liabilities	40,139	42,387
Net Assets:		
Unrestricted	33,130	(16,072)
Temporarily restricted	<u>-</u>	<u>-</u>
Total Net Assets	<u>33,130</u>	<u>(16,072)</u>
Total Liabilities and Net Assets	<u>\$ 73,269</u>	<u>\$ 26,315</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Activities and Changes in Net Assets

For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>Revenues:</u>		
Grants	\$ 81,637	\$ 75,332
Contract revenue	399,706	399,706
Contributions and other	10,759	5,286
Interest income	51	40
Program income/Administrative fees	44,412	45,787
Other and fees	<u>10,283</u>	<u>1,574</u>
Total Revenues	<u>546,848</u>	<u>527,725</u>
<u>Expenses:</u>		
Homeless program costs	402,753	446,475
Facilities equipment	6,467	22,263
Mobile outreach program	-	5,144
Coalition support grants	-	-
General and administrative support	<u>88,426</u>	<u>91,901</u>
Total Expenses	<u>497,646</u>	<u>565,783</u>
Increase (decrease) in net assets	49,202	(38,058)
NET ASSETS, BEGINNING OF YEAR	<u>(16,072)</u>	<u>21,986</u>
NET ASSETS, END OF YEAR	<u>\$ 33,130</u>	<u>\$ (16,072)</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Statements of Cash Flows

For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Cash received from grants	\$ 75,330	\$ 75,805
Cash received from contracts	399,706	399,706
Cash received from membership program and other dues	55,171	47,361
Cash received from contributions and other	10,283	5,286
Cash paid to suppliers, employees and subcontracted services-grants	(497,942)	(561,991)
Interest income	51	40
	<u>42,599</u>	<u>(33,793)</u>
<u>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u>		
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Disposition of property and equipment	-	19,566
	<u>-</u>	<u>19,566</u>
<u>CASH PROVIDED BY INVESTING ACTIVITIES</u>		
NET INCREASE (DECREASE) IN CASH	42,599	(14,227)
CASH AT BEGINNING OF YEAR	<u>24,363</u>	<u>38,590</u>
CASH AT END OF YEAR	<u>\$ 66,962</u>	<u>\$ 24,363</u>
Adjustments to reconcile change in net assets to net cash provided by operations:		
Increase (decrease) in net assets	\$ 49,202	\$ (38,058)
Depreciation	-	-
Changes in assets and liabilities:		
Decrease (increase) in accounts and other receivables	(6,307)	473
Decrease (increase) in other assets	1,952	5,591
Decrease in accounts payable	(2,248)	(1,799)
	<u>\$ 42,599</u>	<u>\$ (33,793)</u>

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies

Organization

The Southernmost Homeless Assistance League, Inc. ("SHAL") was incorporated under the not-for-profit statutes of the State of Florida to provide advocacy and supporting programs that reduce Homelessness in Monroe County, Florida. The Southernmost Homeless Assistance League, Inc. was the lead agency of a coalition that effectively distributes resources through a network of service providers to people who are homeless or at risk of homelessness in Monroe County until February 1, 2013. The Southernmost Homeless Assistance League, Inc. also operated the Keys Overnight Temporary Shelter (KOTS) and the Mobile Outreach Program (MOP) for the City of Key West.

The accompanying financial statements include only the accounts of the Southernmost Homeless Assistance League, Inc. The following is a summary of the more significant policies:

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Southernmost Homeless Assistance League, Inc. and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Southernmost Homeless Assistance League, Inc. and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Southernmost Homeless Assistance League, Inc. Generally, the donors of these assets permit the Southernmost Homeless Assistance League, Inc. to use all or part of the income earned on any related investments for specific purposes.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies - (Cont.)

Support, Revenues and Expenses

Contributions received and unconditional promises to give are measured at their fair market values and are reported as increases in net assets. Southernmost Homeless Assistance League, Inc. 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, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Southernmost Homeless Assistance League, Inc. reports gifts of goods and equipment as unrestricted support 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 restricted support. Absent explicit donor stipulations about how long-lived assets must be maintained. Southernmost Homeless Assistance League, Inc. reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Donated Services, Goods and Facilities

A number of unpaid volunteers have made significant contributions of their time to the Southernmost Homeless Assistance League, Inc's programs to reduce the number of homeless individuals. These financial statements do not reflect these In-Kind donations.

Program Income

Program income represents aggregate income earned by SHAL from administering federal, state and local awards programs and foundation grants. Such earnings exclude interest earned on advances, if any. SHAL adds the earnings from all awards programs, if any, to funds committed to the program to be used to further eligible program objectives and/or finance the local matching share of the program. Program income not used during the current period is deferred to future periods as refundable advance.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies - (Cont.)

Donated Materials and Services

Donated materials are valued at their estimated fair value at the time of donation. Volunteer services are recorded at fair market values consistent with those amounts which would be paid to third parties or salaried personnel for similar services. Services donated by other organizations are valued at the employees' regular rate of pay.

Compensated Absences

Vested or accumulated vacation leave is recorded as an expense as the benefits accrue to employees and a fund liability of the respective fund that will pay it. These accrued benefits are expected to be liquidated with expendable available financial resources during the course of operations.

Refundable Advances

Refundable advances represent grants received in the current or prior years which are restricted for specific purposes or to support the activities of subsequent years. Revenue is recognized only to the extent that related expenses have been incurred.

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. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consists of cash held in checking accounts. Management believes that the Southernmost Homeless Assistance League, Inc. is not exposed to any significant credit risk with its checking account.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose the Southernmost Homeless Assistance League, Inc. to concentrations of credit and market risk consist primarily of cash equivalents and uncollateralized accounts receivable. Cash equivalents are maintained at high-quality financial institutions within insurer limits and credit exposure is limited to two institutions. Southernmost Homeless Assistance League, Inc. has not experienced any losses on its cash equivalents. Grants receivable are primarily due from government agencies and are deemed fully collectible.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies - (Cont.)

Receivables

Receivables are presented on the statement of financial position net of an allowance for doubtful accounts based on Southernmost Homeless Assistance League, Inc.'s assessment of collectability. As of June 30, 2016 and 2015, Southernmost Homeless Assistance League, Inc. considered all receivables to be collectible and no allowances have been recorded.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been detailed on a functional basis in the statements of functional expenses and summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the activities benefited. Salaries and other expenses, which are associated with a specific program, are charged directly to that program. Salaries and other expenses, which benefit more than one program, are allocated to the various programs based on the relative benefit provided. Administrative and general expenses are allocated to the various programs based on the staff's time devoted to each function.

Income Tax Status

The Southernmost Homeless Assistance League, Inc. is a nonprofit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Southernmost Homeless Assistance League, Inc. has also been classified as an entity that is not a private foundation within the meaning of section 509(a) and qualifies for deductible contributions as provided in section 170(b)(1)(A)(vi). The Southernmost Homeless Assistance League, Inc. has no excise or unrelated business income taxes in the years ended June 30, 2016 and 2015.

Long-Lived Assets

SHAL reviews the carrying value of its long lived assets for possible impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. No adjustment has been provided for in the financial statements. Acquisitions over \$500 are capitalized unless considered repairs for existing long lived assets.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies - (Cont.)

Contingencies

Financial awards from federal, state and local government entities in the form of grants are subject to audit by the respective governmental agencies. The possible disallowance by the governmental agencies of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. Accordingly, no provision for any liability that may result has been made in the financial statements.

Economic Dependence

SHAL provides its program services with funds primarily received from federal, state and local governments. A significant reduction in the level of this funding, if this were to occur, may have an adverse effect on SHAL's programs and activities.

Fair Values of Financial Instruments

The following methods and assumptions were used by the Southernmost Homeless Assistance League, Inc. in estimating the fair value disclosures for financial instruments:

Cash and cash equivalents, grants receivable and payables - The carrying amounts reported in the statements of financial position approximate fair values due to relatively short maturities of these instruments.

(2) Cash and Cash Equivalents

Custodial credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Southernmost Homeless Assistance League, Inc.'s deposits may not be returned.

Deposits

Southernmost Homeless Assistance League, Inc. maintains cash deposits at financial institutions located in Key West, Florida consisting of checking accounts. Balances at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2016 and 2015, Southernmost Homeless Assistance League, Inc.'s uninsured balances for cash deposits totaled \$0, respectively.

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

Notes to the Financial Statements

June 30, 2016 and 2015

(3) Receivables

Grants Receivable

Outstanding balances for grant providers are as follows:

	<u>2016</u>	<u>2015</u>
Board of County Commissioners	\$ 6,307	\$ -
	<u> </u>	<u> </u>
	<u>\$ 6,307</u>	<u>\$ -</u>

(4) Property and Equipment

Property and equipment are comprised of the following at June 30, 2016 and 2015:

Mobile outreach vehicle	\$ -
Office equipment	<u>-</u>
	<u>-</u>
Accumulated depreciation	<u>-</u>
	<u>\$ -</u>

Depreciation expense amounted to \$0 for 2016 and 2015.

(5) Accounts Payable

Accounts payable as of June 30, 2016 and 2015 consisted of amounts due to various vendors of \$3,129 and \$5,377, respectively.

(6) Support from the State of Florida

For the years ended June 30, 2016 and 2015, the Southernmost Homeless Assistance League, Inc. received a portion of its revenues as further described below.

Emergency Shelter Grant Agreement

The State of Florida - Department of Children and Families awarded the Southernmost Homeless Assistance League Inc. in 2016 and 2015 \$0 and \$19,093, respectively, to provide emergency shelter to homeless individuals in Monroe County, Florida. The annual grant term(s) began October 1, 2015 with an expiration date of September 30, 2015 or upon completion of the project.

SUPPLEMENTAL INFORMATION

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016

	Program Services	Management and General	Totals
Personnel Expenses:			
Salaries and wages	\$ 276,451	\$ 63,052	\$ 339,503
Employee benefits and taxes	33,230	9,861	43,091
Total Salaries and related expenses	309,681	72,913	382,594
Direct Expenses:			
Accounting and audits	2,310	1,890	4,200
Subcontracted services	3,998	-	3,998
Dues and subscriptions	1,179	1,179	2,358
Insurance	3,308	740	4,048
Occupancy/facilities/bedding	-	10,206	10,206
Office expense and supplies	25,457	1,498	26,955
Staff development	407	-	407
Telephone	5,911	-	5,911
Vehicle expenses	-	-	-
Program expenses	46,969	-	46,969
Depreciation	-	-	-
Other	10,000	-	10,000
Total Expenses	\$ 409,220	\$ 88,426	\$ 497,646

See accompanying notes to financial statements

SOUTHERNMOST HOMELESS ASSISTANCE LEAGUE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2015

	Program Services	Management and General	Totals
Personnel Expenses:			
Salaries and wages	\$ 278,563	\$ 63,532	\$342,095
Employee benefits and taxes	23,277	6,907	30,184
Total Salaries and related expenses	301,840	70,439	372,279
Direct Expenses:			
Accounting and audits	6,260	5,154	11,414
Subcontracted services	17,000	-	17,000
Dues and subscriptions	-	2,768	2,768
Insurance	27,689	7,834	35,523
Occupancy/facilities/bedding	22,263	4,254	26,517
Office expense, supplies and other	24,663	1,452	26,115
Staff development	480	-	480
Telephone	6,859	-	6,859
Program expenses	61,684	-	61,684
Depreciation	-	-	-
Vehicle expenses	5,144	-	5,144
Total Expenses	\$ 473,882	\$ 91,901	\$565,783

See accompanying notes to financial statements

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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' 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
Southernmost Homeless Assistance League, Inc.:

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 Southernmost Homeless Assistance League (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015 and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 9, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southernmost Homeless Assistance League'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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southernmost Homeless Assistance League'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.

Smith, Burgin & Associates, LLC.

September 9, 2016