

Chattanooga Regional Homeless Coalition, Inc.
Agreed upon Procedures Report

February 7, 2013

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February 28, 2013

Executive Committee
Chattanooga Regional Homeless Coalition (CRHC)
600 N. Holtzclaw Avenue
Chattanooga, TN 37404

Attached is my amended report of major issues and items noted from my review. The purpose of this engagement was to perform limited procedures on the twenty-nine months ended November 30, 2012 to help identify material discrepancies in the agency's record keeping and develop recommendations for operation improvements of the agency.

Potential Fraudulent Activities – While a primary purpose for this engagement was to determine whether and fraudulent activities occurred, it cannot be relied upon to disclose all errors, fraud, or illegal acts that may exist but every effort has been made to inform you of any material errors and any evidence or information that comes to my attention. A review of activities for the twenty-nine month period indeed confirmed that the former Executive Director (ED) indeed did avail itself to a salary increase beyond the amounts CRHC Boards approved authorized amounts for the operating budgets for 2011-2. A review of annualized salary amounts made during the 29 month period revealed the following trend:

Period	Annualized Rate
July 2010 – November 2011	\$84,000
November 2011- August 2012	\$88,481
August 2012 – November 2012	\$84,000

The Independent Auditor has also corroborated that the ED had processed a \$280 per pay period increase during this period and noted \$4,481 in unauthorized payments in the fiscal 2012 audit. I am pleased to report that after performing various procedures such as reviewing check registers, bank statements, general ledger, budgets, and a sample of cleared checks for FY 2011 and FY2012, no additional instances of potential fraud or personal inurnment came to my attention.

Recommended action required: None – The Executive Director subsequently resigned and no further action would prove beneficial.

Failure to complete submission of Single Audit Act Reporting Package to the Federal Audit Clearing House as required – A website inquiry of the Federal Audit Clearinghouse did not reveal any financial information regarding the Chattanooga Regional Homeless Coalition that one might expect. A review of CRHC audits (from fiscal Years 1999 to present) revealed that Federal grant funding (as detailed in Exhibit 1) was sufficient to require that a Single Audit be performed for four of those years.

A review of the audits for the Fiscal Years 2010 and 2011 contained the required reports that indicated that sufficient procedures were performed so that the required auditor's reports needed for a Single Audit were included. However, audits for these periods did not include the required *Management's Discussion & Analysis (MD&A)* nor were the audits submitted to the Federal Audit Clearing House within 9 months of the end of the fiscal year as required. Consequently, CRHC has not been included in the Federal Data Base and is not in compliance with the provisions of the Single Audit Act.

Continued failure to complete the Single Audit process as required could cause Federal agencies and pass-through entities to take appropriate action using sanctions such as:

- (a) Withholding a percentage of Federal awards until the audit is completed satisfactorily;
- (b) Withholding or disallowing overhead costs;
- (c) Suspending Federal awards until the audit is conducted; or
- (d) Terminating the Federal award.

Recommended action required: As an adjunct to my engagement, I prepared a draft of the MD&A that has been reviewed by management and incorporated into the June 30, 2012 auditor's report so that the audit is both compliant with the Single Audit Act and can be submitted to the Federal Audit Clearinghouse as required. As of the date of this report the Audit has not been presented or accepted by the CRHC board. I recommend that upon acceptance, the electronic submission of the required Data Collection Form be completed so that no compliance issues will exist related to the FY2012 audit.

CRHC's FY2013 Cash Positions- A review of December 2012 Bank account activity revealed that the Agency's operating account cash position (-\$1,494,34 at 12/29/2012) has deteriorated to near zero. In fact, had the excess proceeds from the Grateful Gobbler walk been unavailable, it is quite possible that there would not have been enough funds in the SunTrust operating account to meet payroll obligations on December 28, 2012. It is quite clear that in the absence of an Executive Director that grant requisitions were not up-to-date and this contributed to the lack of available cash flow.

Recommended action required: Subsequent review of FY 2013's activity revealed that the interim Executive Director has been diligent in bringing the delinquent requisitions up-to-date to significantly improve the agency's cash position. CRHC needs to continue to explore additional sources of unrestricted cash to help cover the general and administrative activities that remain unfunded by the current Federal grants.

Program Accounting Weaknesses- A review of historical financial activities by function and program area revealed several operational deficiencies that need to be addressed.

1. **Financial Statements are not presented to reflect the true operating position for each program** - A review of financial statements from 1999 (inception) to present revealed that CRHC has not been tracking equity on a programmatic or functional level to adequately detail the financial position for each program area for the agency. While in each annual audit, it has presented detailed revenues and expenses for each financial area, no effort has been made to adequately verify that each grant or activity is financially viable. A reconstruction of audited financial statement activities through June 30, 2012 , as well as current projections for FY 2013, revealed the following breakouts of program equity :

PROGRAM	6/30/2012 EQUITY	Fiscal 2013	6/30/2013 PRJCTED
Community Voice Mail	\$ 34,114.00	\$ -	\$ 34,114.00
Support Housing/ESG	\$ (40,229.00)	\$ -	\$ (40,229.00)
CDBG	\$ 2,912.00	\$ -	\$ 2,912.00
Grateful Gobbler	\$ 133,876.00	\$ 76,883.06	\$ 210,759.06
HMIS	\$ 43,708.00	\$ -	\$ 43,708.00
COC	\$ (76,181.00)	\$ -	\$ (76,181.00)
City HPRP	\$ 2,080.00	\$ -	\$ 2,080.00
THDA HPRP	\$ 14,454.00	\$ -	\$ 14,454.00
Foundations	\$ (5,282.00)	\$ -	\$ (5,282.00)
Other	\$ 122,613.00	\$ -	\$ 122,613.00
General and Admin	\$ (190,915.00)	\$ (51,748.39)	\$ (242,663.39)
Total	\$ 41,150.00	\$ 25,134.67	\$ 66,284.67

Recommended action required: As indicated above, the existence of over \$200,000 of accumulated unallocated general expenses since agency inception has caused CHRC to rely heavily on Grateful Gobbler proceeds to continue operations. While no material amounts of questioned costs or activities not related to operations of assisting the homeless community were noted, the utilization of these funds is not consistent with the community marketing or identified program operations that indicate that net proceeds go directly to services for the homeless. Accordingly, I recommend that the Board adopt a new policy that allows for the inclusion of a nominal amount of indirect costs that can be utilized from the net proceeds of future events. In addition, every attempt should be made to reduce this allocation to a reasonable and acceptable level in order to maximize the amounts available for the provision of direct services as provided by distributions to the agencies that rely heavily on the availability of these services

2. **Financial Statements do not accurately capture the true costs for operating each program** - A review of audited financial statements from inception (FY99 to present) revealed that CRHC has typically made little attempt to allocate the indirect costs to the program area incurring the costs. As a result, it is difficult to at any point in time to ascertain if true accrual accounting is being properly maintained.

While the financial statements for the ended June 30, 2011 attempted to address this deficiency for the first time (as six out of seven grants had revenues equal to expenses), there was not sufficient detail to determine the source of all revenues for each program to adequately validate the propriety of the financial statement presentation. For instance, the audited financial statements for the year ended June 30, 2011 indicated \$72,072 of program revenue and \$72,072 of program services for the Grateful Gobbler Walk (GG). A review of the IRS form 990 for the same period indicated that \$72,072 of revenue was recognized but only \$42,554 of expense incurred which left an unaccounted operating variance of \$29,518 between the two reports. Given that net proceeds of this program are designated for direct services to the Homeless, it is mission critical that ultimate transparency exists for this program so that contributors can be assured that donations are being used for their intended purpose.

In addition, in the non-profit sector there are two common financial indicators are the program-spending ratio and the fundraising-efficiency ratio that contributors utilize to measure the effectiveness of a particular charity. The program-spending ratio is calculated by dividing total program expenses by total expenses. The fundraising efficiency ratio is calculated by dividing Fund raising costs by total contributions. Being able to readily provide this information would be helpful to allow potential donors to know exactly how much of their contribution would go for direct services and how much went for administrative costs.

Recommended action required: CRHC should make every effort to identify all non-grant funded G&A costs in advance of the event and include these amounts in all future GG correspondence so that ultimate transparency can be maintained and that the 10 or so agencies can be assured that funds will be available to continue to provide these critical services to meet the needs of the homeless community.:

3. **Agency Budgets lack adequate detail** – Attempts to locate budgets with the adequate level of detail were not always successful. In addition, a review of monthly financial statements presented to the Board with budget to actual presentation did not have the level of detail required to determine if proper controls are in place, whether various programs operations were progressing as planned, and whether or not all programs were financially viable. This lack of line item detail made it possible for the Executive Director to receive more salary than authorized and for the manipulation of financial records to not be discovered for several months.

Recommended action required: As part of my engagement, I worked closely with the Board appointed financial representative to develop a program by program budget to help facilitate strategic decision making. As a next step, the chart of accounts and monthly financial statements should be aligned to this format to provide greater financial detail by program and every effort should be made to reasonably allocate indirect costs wherever possible. To facilitate equitable distribution of indirect expenses to the cost objectives served, it is necessary to establish a number of pools of indirect costs within the organizational budget and these should be linked to a time study to make sure that costs are charged to the cost center. This will insure that program budgets are balanced and revenues from other operations are not utilized to fund an operation without board approval. An analysis of the budget for the remainder of FYE 06/30/2013 revealed that a deficit of between \$25-50K can be expected based upon projected hiring and expenditure levels.

- 4. Centralized Software System not being maintained** – A review of internal controls revealed that CRHC is utilizing QuickBooks Accounting for Non-Profits, which is a fairly comprehensive software package that can adequately meet the needs of the agency if properly maintained. We did note however that the general ledger was not being housed on a centralized server and as such if another user needed to update the information a backup was created and transferred to another machine. As a result, at the time of my initial review, it was difficult to ascertain if all records were indeed posted and whether such posting were done on a timely basis. In December 2012, CHRC contracted with an independent bookkeeper that has greatly improved financial accountability.

Recommended action required: CRHC should network the users of the Quickbooks onto a server with multi-user access to a single system to avoid the existence of several versions of the general ledger. This will avoid the existence of multiple sets of books which may have inconsistent data due to the lack of a central clearinghouse to record and house agency data. In addition, the agency should provide the Bookkeeper remote system access to be able to monitor and input data into the system. This will insure that CRHC employees will have access to real time data rather than having to either contact the bookkeeper or to utilize statements from a prior period.

Form 990 Reporting- I am pleased to report that my review of the FY 2010 to 2012 Form 990's submitted to the IRS revealed that the financial information reported in these documents was materially consistent with the Single Audits performed for those periods.

Improve External Transparency - CRHC should consider updating its Web site to include board members' and key staff's names and titles as well as copy of its audited financial statement. Although federal regulations do not require tax-exempt entities to obtain audits and state audit requirements vary, disclosure of an audit is a common practice for those nonprofits seeking grants from private foundations and government funders. In addition, if the agency submits its reporting package to the Federal Audit Clearinghouse this information will also be available on several web-sites.

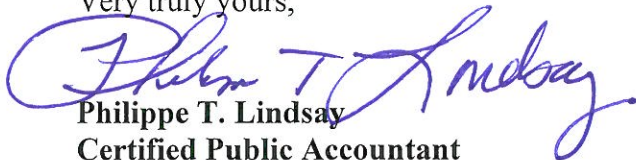
CRHC should post its IRS letter of determination on its Web site. Many surveys conducted show great reluctance of persons to contribute without disclosing this basic document authenticating an organization's tax status. As noted above, the letter of determination is a public document. As is true with audited financial statements, disclosure of the letter of determination is a common practice for nonprofits seeking grants from private foundations.

November 2012 Financial Statements – While CHRC has not transitioned to a full accrual set of financial statements, every effort has been made to create a materially correct set of financial statements for the agency that is presented as Exhibit X. These statements reflect program operating positions consistent with prior years in that the individual Federal Grants (i.e. CVM, CoC, HMIS, etc) are essentially balanced while the Grateful Gobbler has a large surplus (\$211K) and the unallocated general & administrative (G&A) is in a deficit position (approximately \$230K).

Recommended action required: CRHC should make every effort to reduce non-grant funded G&A costs wherever possible to reduce the agency's reliance on the utilization of Gobbler cash flow and proceeds to fund continuing operations. The decision to engage an outside bookkeeper in lieu of a Director of Finance is an excellent first step. In addition, CRHC should also consider designating the Executive Director as a part-time position given that the position provides limited grant oversight and that no additional program areas are currently funded to justify the existence of the position.

I appreciate the opportunity to assist you and if you have any questions, please let me know.

Very truly yours,


Philippe T. Lindsay
Certified Public Accountant

AGREED UPON PROCEDURES

Accounting Services for *Chattanooga Regional Homeless Coalition* are as follows:

1. Review the general ledger accounts for the 29 month period ended November 30, 2012. **COMPLETE**
2. Review the last three IRS Form 990 submissions for adequacy and accuracy. **COMPLETE**
3. Review of bank statements and expenses to confirm validity of vendor/recipient. **80% COMPLETE**
4. Review payroll data vs. budgeted estimates. **COMPLETE**
5. Review of audit submissions to determine compliance with Federal Reporting Requirements. **COMPLETE**
6. Technical assistance as requested by the Agency on matters related to 1-5. In progress. REPORT COMPLETED (will attend Tuesday Board Meeting)

Exhibit 1 - Summary of Grant Revenues by Fiscal Year
For the period Ending June 30, 1999 to June 30, 2012

CHATTANOOGA REGIONAL HOMELESS COALITION, INC
SUMMARY OF GRANT REVENUES BY FISCAL YEAR
FOR THE PERIODS ENDING JUNE 30, 1999 TO 2012

Fiscal Year	Grant Revenues	Single Audit Required	DCF Submitted as required?
1999	\$ 449,358	YES	Unknown
2000	\$ 314,980	YES	Unknown
2001	\$ 127,500	NO	Not Applicable
2002	\$ 163,346	NO	Not Applicable
2003	\$ 170,742	NO	Not Applicable
2004	\$ 244,265	NO	Not Applicable
2005	\$ 191,462	NO	Not Applicable
2006	\$ 217,598	NO	Not Applicable
2007	\$ 259,047	NO	Not Applicable
2008	\$ 215,857	NO	Not Applicable
2009	\$ 223,104	NO	Not Applicable
2010	\$ 619,385	YES	NO
2011	\$ 1,002,109	YES	NO
2012	\$ 558,304	YES	NO

DCF= Data Collection Form required to be submitted to Federal
Clearinghouse within 9 months of fiscal year end.

Exhibit 2 - December 31, 2012 Financial Statements

CHATTANOOGA REGIONAL HOMELESS COALITION, INC
SUMMARY OF ACCRUED GRANT REVENUES & EXPENSES
FOR THE SIX MONTHS ENDED DECEMBER 31, 2012

	Grateful Gobbler	General & Admin (Unallocated)	CoC	HMIS/CVM	ENHANCED HMIS	HMIS	CVM	THDA/ESG	SVC POINT FEES	City CWS	TOTALS
Revenues	127,871	8,645	4,896	8,885	23,500	19,251	9,060	37,500	13,500	37,500	290,608
Expense	50,988	79,887	4,896	8,885	23,500	19,251	9,060	37,500	13,500	37,500	284,967
Net Income	76,883	(71,242)	-	-	-	-	-	-	-	-	5,641

Reconciliation
 PER GENERAL LEDGER (32,533)
 PENDING GRANT REQUISITIONS 38,174
 PER ABOVE 5,641

Chattanooga Regional Homeless Coalition
Profit & Loss Budget vs. Actual
 July through December 2012

Ordinary Income/Expense	Jul - Dec 12	Budget	\$ Over Budget
Income			
3110 · Government Grants			
3111 · Local Government Grants			
3111.3 · CDBG	26,917.02	59,000.00	-32,082.98
3111 · Local Government Grants - Other	0.00	0.00	0.00
Total 3111 · Local Government Grants	26,917.02	59,000.00	-32,082.98
3112 · Federal grants			
3112.1 · HMIS	79,000.00	198,598.00	-119,598.00
3112.2 · CVM	10,000.00	39,240.00	-29,240.00
3112 · Federal grants - Other	0.00		
Total 3112 · Federal grants	89,000.00	237,838.00	-148,838.00
3114 · State grants -			
3114.1 · THDA/HPRP	0.00	75,000.00	-75,000.00
3114 · State grants - - Other	0.00		
Total 3114 · State grants -	0.00	75,000.00	-75,000.00
3110 · Government Grants - Other	0.00		
Total 3110 · Government Grants	115,917.02	371,838.00	-255,920.98
3800 · Special events			
3045 · Special events - GG Walk	127,871.24	85,399.70	42,471.54
3800 · Special events - Other	0.00		
Total 3800 · Special events	127,871.24	85,399.70	42,471.54
4 · Contributed support			
3050 · Donations-Other	350.00	64,027.53	-63,677.53
3151 · Membership Fees - Agencies	170.00	5,030.00	-4,860.00
3225 · Corporate/business grants	5,200.00	0.00	
4 · Contributed support - Other	0.00		
Total 4 · Contributed support	5,720.00	69,057.53	-63,337.53
5 · Earned revenues			
3210 · Program service fees			
3210.1 · Service Point	2,925.00	30,445.84	-27,520.84
3210 · Program service fees - Other	0.00		
Total 3210 · Program service fees	2,925.00	30,445.84	-27,520.84
5185 · Bad debts, est - program sales	0.00		
5310 · Interest-savings/short-term inv	0.00		
5490 · Miscellaneous revenue	0.00		
5 · Earned revenues - Other	0.00		
Total 5 · Earned revenues	2,925.00	30,445.84	-27,520.84

Chattanooga Regional Homeless Coalition

Profit & Loss Budget vs. Actual

July through December 2012

	Jul - Dec 12	Budget	\$ Over Budget
Total Income	252,433.26	556,741.07	-304,307.81
Expense			
5010 · Accounting fees	342.25	6,739.50	-6,397.25
5030 · Insurance - non-employee	4,310.00	6,811.00	-2,501.00
5060 · Supplies	1,414.95	6,056.35	-4,641.40
5070 · Bank Service Charge	184.49	732.47	-547.98
5080 · Membership dues -subscriptions	609.00	288.00	321.00
5096 · Contracted Services - Other			
5096.1 · Data Entry	5,026.00	6,389.50	-1,363.50
5096.2 · Consulting	2,800.00		
5096.3 · Cold Weather Shelter	9,075.50		
5096 · Contracted Services - Other - Other	12,006.50		
Total 5096 · Contracted Services - Other	28,908.00	6,389.50	22,518.50
5098 · Grant contract expense-Bowman		35,663.62	
5098.1 · Service Point	5,372.00		
5098 · Grant contract expense-Bowman - Other	3,436.00		3,436.00
Total 5098 · Grant contract expense-Bowman	8,808.00	35,663.62	-26,855.62
5110 · Organizational license & permit	0.00	390.00	
5120 · Other expenses-meals & ent.	0.00	1,495.46	
5125 · Contingency/Misc.	64.46	200.39	
5130 · Printing & copying	1,696.68	4,352.95	-2,656.27
5135 · Equipment	0.00	557.13	
5150 · Postage, shipping, delivery	1,328.32	4,075.16	-2,746.84
5160 · Rent	7,546.40	14,914.77	-7,368.37
5230 · Payroll taxes	11,155.02		
5250 · Salaries & wages			
5250.1 · Executive Director	40,675.00		
5250.2 · Director of Finance	22,866.59		
5250.3 · Director of Planning	18,712.81		
5250.4 · HMIS Director	10,704.66		
5250.5 · CVM Director	19,038.76		
5250.6 · Case Manager	13,379.47		
5250 · Salaries & wages - Other	0.00	274,260.65	-274,260.65
Total 5250 · Salaries & wages	125,377.29	274,260.65	-148,883.36
5280 · Employee Benefits			
5280.1 · Pension Plan	3,000.00	6,000.00	-3,000.00
5280.2 · Benefits	7,821.12	22,519.51	-14,698.39
5280.3 · Stipend Payout	0.00		
5280 · Employee Benefits - Other	0.00		

Chattanooga Regional Homeless Coalition
Profit & Loss Budget vs. Actual
 July through December 2012

	<u>Jul - Dec 12</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 5280 · Employee Benefits	10,821.12	28,519.51	-17,698.39
5380 · Gobbler Fund Payment	19,298.00	48,819.64	-29,521.64
5381 · Reimbursements	129.38	40.00	89.38
5710 · 2012 Grateful Gobbler Expenses	29,653.79	36,580.19	-6,926.40
5710.1 · Fundraising-GG Reimbursement	190.00		
5800 · Internet Expenses	352.80		
5865 · Conference, convention, meeting	1,686.17	4,526.66	-2,840.49
5870 · Telephone & telecommunications	5,182.66	12,590.66	-7,408.00
5880 · Technical Support/Internet Exp.	545.93	4,100.48	-3,554.55
5900 · Staff development/training	478.09	93.58	
5910 · Travel/Training	6,500.34	9,122.13	-2,621.79
5950 · Advisory Luncheon	283.00	2,635.57	-2,352.57
6050 · Depreciation Expense	0.00		
6560 · Payroll Expenses		11,965.81	
6560.1 · 25% Bonus Tax	0.00		
6560 · Payroll Expenses - Other	0.00	0.00	0.00
Total 6560 · Payroll Expenses	0.00	11,965.81	-11,965.81
6900 · THDA/HPRP	529.74		
6901 · Client Assistance	17,570.77	32,000.00	
7300 · Data	0.00		
Total Expense	<u>284,966.65</u>	<u>553,921.18</u>	<u>-268,954.53</u>
Net Ordinary Income	-32,533.39	2,819.89	-35,353.28

Exhibit 3 - Projected Equity Position as of June 30, 2013 & FY 2013 Budgets

**CHATTANOOGA REGIONAL HOMELESS COALITION
PROJECTED EQUITY POSITION BASED UPON 2013 BUDGETS
AS OF JUNE 30, 2013**

PROGRAM	6/30/2012 EQUITY	Fiscal 2013	6/30/2013 PROJECTED
Community Voice Mail	\$ 34,114.00	\$ -	\$ 34,114.00
Support Housing/ESG	\$ (40,229.00)	\$ -	\$ (40,229.00)
CDBG	\$ 2,912.00	\$ -	\$ 2,912.00
Grateful Gobbler	\$ 133,876.00	\$ 76,883.06	\$ 210,759.06
HMIS	\$ 43,708.00	\$ -	\$ 43,708.00
COC	\$ (76,181.00)	\$ -	\$ (76,181.00)
City HPRP	\$ 2,080.00	\$ -	\$ 2,080.00
THDA HPRP	\$ 14,454.00	\$ -	\$ 14,454.00
Foundations	\$ (5,282.00)	\$ -	\$ (5,282.00)
Other	\$ 122,613.00	\$ -	\$ 122,613.00
General and Admin	\$ (190,915.00)	\$ (51,748.39)	\$ (242,663.39)
Total	\$ 41,150.00	\$ 25,134.67	\$ 66,284.67

	Centralized Intake				Support				General and Admin			
	Community Voice Mail	Support Housing	CDBG	Gobbler	HMIS	COC	City HPRP	THDA HPRP	Foundations	Other	Admin	Total
REVENUES	\$ -	\$ 218,358	\$ 231,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,278	\$ 3,409	\$ 509,606
EXPENSES	\$ -	\$ 130,101	\$ 186,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,959	\$ 10,321	\$ 362,987
NET INCOME / (LOSS)	\$ -	\$ 88,257	\$ 44,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,319	\$ (6,912)	\$ 146,619
06/30/1999 ENDING EQUITY	\$ -	\$ 88,257	\$ 44,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,319	\$ (6,912)	\$ 146,619
REVENUES	\$ -	\$ 179,881	\$ 138,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,694	\$ -	\$ 351,978
EXPENSES	\$ -	\$ 262,510	\$ 119,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,822	\$ 20,242	\$ 414,337
NET INCOME / (LOSS)	\$ -	\$ (82,629)	\$ 18,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,872	\$ (20,242)	\$ (62,359)
06/30/2000 ENDING EQUITY	\$ -	\$ 5,628	\$ 63,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,191	\$ (27,154)	\$ 84,760
REVENUES	\$ -	\$ 75,087	\$ 52,739	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 18,181	\$ -	\$ 200,923
EXPENSES	\$ -	\$ 38,772	\$ 89,300	\$ -	\$ 47,947	\$ -	\$ -	\$ -	\$ -	\$ 22,523	\$ -	\$ 198,542
NET INCOME / (LOSS)	\$ -	\$ 36,315	\$ (36,561)	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 18,181	\$ (22,523)	\$ 2,881
2001 ENDING EQUITY	\$ -	\$ 41,943	\$ 27,034	\$ -	\$ 3,969	\$ -	\$ -	\$ -	\$ -	\$ 60,372	\$ (49,677)	\$ 86,641
REVENUES	\$ -	\$ 84,290	\$ 63,011	\$ 34,000	\$ 59,338	\$ 12,327	\$ -	\$ -	\$ -	\$ 19,939	\$ -	\$ 277,905
EXPENSES	\$ -	\$ 92,119	\$ 53,744	\$ 31,070	\$ 51,447	\$ 8,779	\$ 9,502	\$ -	\$ -	\$ -	\$ 21,945	\$ 268,606
NET INCOME / (LOSS)	\$ -	\$ (7,829)	\$ 9,267	\$ 2,930	\$ 7,891	\$ 3,548	\$ (9,502)	\$ -	\$ -	\$ 19,939	\$ (21,945)	\$ 4,299
2002 ENDING EQUITY	\$ -	\$ 34,114	\$ 36,301	\$ 2,930	\$ 11,860	\$ (9,502)	\$ -	\$ -	\$ -	\$ 80,311	\$ (71,622)	\$ 90,940
REVENUES	\$ -	\$ -	\$ 137,742	\$ 33,000	\$ 52,315	\$ 105	\$ -	\$ -	\$ -	\$ 7,208	\$ -	\$ 259,482
EXPENSES	\$ -	\$ -	\$ 142,000	\$ 33,000	\$ 44,193	\$ 22,722	\$ 15,159	\$ -	\$ -	\$ -	\$ 8,154	\$ 265,228
NET INCOME / (LOSS)	\$ -	\$ -	\$ (4,258)	\$ -	\$ 8,122	\$ (15,054)	\$ -	\$ -	\$ -	\$ 7,208	\$ (8,154)	\$ (5,746)
2003 ENDING EQUITY	\$ -	\$ 34,114	\$ 32,043	\$ 19,982	\$ 12,938	\$ (24,556)	\$ -	\$ -	\$ -	\$ 87,519	\$ (79,776)	\$ 85,194
REVENUES	\$ -	\$ -	\$ 125,265	\$ 34,000	\$ 45,838	\$ 7,130	\$ 85,000	\$ -	\$ -	\$ 12,337	\$ 6,729	\$ 316,299
EXPENSES	\$ -	\$ -	\$ 155,714	\$ 34,000	\$ 41,476	\$ 84,340	\$ -	\$ -	\$ -	\$ -	\$ 9,802	\$ 325,332
NET INCOME / (LOSS)	\$ -	\$ -	\$ (30,449)	\$ -	\$ 4,362	\$ 7,130	\$ 660	\$ -	\$ -	\$ 12,337	\$ (3,073)	\$ (9,033)
2004 ENDING EQUITY	\$ -	\$ 34,114	\$ 1,594	\$ 2,930	\$ 24,344	\$ (23,896)	\$ -	\$ -	\$ -	\$ 99,856	\$ (82,849)	\$ 76,161
REVENUES	\$ -	\$ -	\$ 133,967	\$ 34,000	\$ 54,010	\$ 12,260	\$ 23,495	\$ -	\$ -	\$ 3,615	\$ 6,852	\$ 268,199
EXPENSES	\$ -	\$ -	\$ 147,288	\$ 34,000	\$ 41,133	\$ -	\$ 43,719	\$ -	\$ -	\$ -	\$ 17,526	\$ 283,666
NET INCOME / (LOSS)	\$ -	\$ -	\$ (13,321)	\$ -	\$ 12,877	\$ 12,260	\$ (20,224)	\$ -	\$ -	\$ 3,615	\$ (10,674)	\$ (15,467)
2005 ENDING EQUITY	\$ -	\$ 34,114	\$ (11,727)	\$ 2,930	\$ 37,221	\$ (32,328)	\$ (44,120)	\$ -	\$ -	\$ 103,471	\$ (93,523)	\$ 60,694
REVENUES	\$ -	\$ -	\$ 142,433	\$ 34,000	\$ 64,576	\$ 8,955	\$ 38,665	\$ -	\$ -	\$ 11,693	\$ 6,761	\$ 307,083
EXPENSES	\$ -	\$ -	\$ 142,519	\$ 34,013	\$ 51,587	\$ -	\$ 70,726	\$ -	\$ -	\$ -	\$ 15,613	\$ 314,458
NET INCOME / (LOSS)	\$ -	\$ -	\$ (86)	\$ (13)	\$ 12,989	\$ 8,955	\$ (32,061)	\$ -	\$ -	\$ 11,693	\$ (8,852)	\$ (7,375)
2006 ENDING EQUITY	\$ -	\$ 34,114	\$ (11,813)	\$ 2,917	\$ 50,210	\$ (41,283)	\$ (76,181)	\$ -	\$ -	\$ 115,164	\$ (102,375)	\$ 53,319
REVENUES	\$ -	\$ -	\$ 166,428	\$ 34,000	\$ 72,291	\$ 8,985	\$ 38,500	\$ -	\$ -	\$ 25,067	\$ 5,370	\$ 350,641
EXPENSES	\$ -	\$ -	\$ 170,803	\$ 34,000	\$ 62,401	\$ -	\$ 38,500	\$ -	\$ -	\$ 17,618	\$ 19,959	\$ 343,281
NET INCOME / (LOSS)	\$ -	\$ -	\$ (4,375)	\$ -	\$ 9,890	\$ 8,985	\$ -	\$ -	\$ -	\$ 7,449	\$ (14,589)	\$ 7,360
2007 ENDING EQUITY	\$ -	\$ 34,114	\$ (16,188)	\$ 2,917	\$ 60,100	\$ (50,268)	\$ (76,181)	\$ -	\$ -	\$ 122,613	\$ (116,964)	\$ 60,679
REVENUES	\$ -	\$ -	\$ 126,215	\$ 34,000	\$ 67,206	\$ 12,447	\$ 38,500	\$ -	\$ 10,381	\$ -	\$ 11,187	\$ 299,936
EXPENSES	\$ -	\$ -	\$ 143,694	\$ 34,005	\$ 53,608	\$ 312	\$ 38,500	\$ -	\$ 15,663	\$ -	\$ 44,154	\$ 329,936
NET INCOME / (LOSS)	\$ -	\$ -	\$ (17,479)	\$ (5)	\$ 13,598	\$ 12,135	\$ -	\$ -	\$ (5,282)	\$ -	\$ (32,967)	\$ (30,000)
2008 ENDING EQUITY	\$ -	\$ 34,114	\$ (33,667)	\$ 2,912	\$ 73,698	\$ (62,403)	\$ (76,181)	\$ -	\$ -	\$ 122,613	\$ (149,931)	\$ 30,679
REVENUES	\$ -	\$ -	\$ 150,199	\$ 34,000	\$ 84,277	\$ 18,485	\$ 38,905	\$ -	\$ -	\$ -	\$ 2,490	\$ 328,356
EXPENSES	\$ -	\$ -	\$ 156,761	\$ 34,004	\$ 64,049	\$ 2,861	\$ 38,905	\$ -	\$ -	\$ -	\$ 31,060	\$ 327,636
NET INCOME / (LOSS)	\$ -	\$ -	\$ (6,562)	\$ -	\$ 20,228	\$ 15,624	\$ -	\$ -	\$ -	\$ -	\$ (28,570)	\$ 720
2009 ENDING EQUITY	\$ -	\$ 34,114	\$ (40,229)	\$ 2,912	\$ 93,926	\$ (78,027)	\$ (76,181)	\$ -	\$ -	\$ 122,613	\$ (178,501)	\$ 31,399
REVENUES	\$ 83,588	\$ 41,190	\$ -	\$ -	\$ 84,819	\$ 148,838	\$ 39,679	\$ -	\$ -	\$ -	\$ 1,395	\$ 759,954
EXPENSES	\$ 83,588	\$ 41,190	\$ -	\$ -	\$ 44,869	\$ 183,157	\$ 39,679	\$ -	\$ -	\$ 341,429	\$ 35,539	\$ 783,952
NET INCOME / (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ 39,950	\$ (34,319)	\$ -	\$ 2,435	\$ -	\$ -	\$ (34,144)	\$ (23,998)
2010 ENDING EQUITY	\$ -	\$ 34,114	\$ (40,229)	\$ 2,912	\$ 133,876	\$ (43,708)	\$ (76,181)	\$ 2,080	\$ (5,282)	\$ 122,613	\$ (212,645)	\$ 7,401
REVENUES	\$ 59,258	\$ 54,892	\$ -	\$ -	\$ 72,072	\$ 147,082	\$ 44,980	\$ -	\$ -	\$ -	\$ 36,698	\$ 1,130,912
EXPENSES	\$ 59,258	\$ 54,892	\$ -	\$ -	\$ 72,072	\$ 147,082	\$ 44,980	\$ -	\$ -	\$ -	\$ 25,485	\$ 1,100,818
NET INCOME / (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,213	\$ 30,094
2011 ENDING EQUITY	\$ -	\$ 34,114	\$ (40,229)	\$ 2,912	\$ 133,876	\$ (43,708)	\$ (76,181)	\$ 2,080	\$ (5,282)	\$ 122,613	\$ (201,432)	\$ 37,495
REVENUES	\$ -	\$ 48,881	\$ -	\$ -	\$ 69,537	\$ 156,059	\$ 40,000	\$ -	\$ -	\$ -	\$ 30,158	\$ 665,999
EXPENSES	\$ -	\$ 48,881	\$ -	\$ -	\$ 69,537	\$ 156,059	\$ 40,000	\$ -	\$ -	\$ -	\$ 19,641	\$ 662,344
NET INCOME / (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,517	\$ 3,655
2012 ENDING EQUITY	\$ -	\$ 34,114	\$ (40,229)	\$ 2,912	\$ 133,876	\$ (43,708)	\$ (76,181)	\$ 2,080	\$ (5,282)	\$ 122,613	\$ (190,915)	\$ 41,150

Exhibit 4 - Summary of Grateful Gobbler Activity (2011-2)

Chattanooga Regional Homeless Coalition
General Ledger
As of December 31, 2012

Type	Date	Num	Name	Memo	Amount	Balance
						0.00
						0.00
General Journal	07/01/2011	LOS2011 23				
Invoice	09/09/2011	1940	ASTEC	Astec Corporate Sponsor	4,000.00	4,000.00
Invoice	09/09/2011	1941	Abbas House		750.00	4,750.00
Invoice	09/29/2011	1956	Brock	Grateful Gobbler Sponsor	1,000.00	5,750.00
Invoice	09/29/2011	1957	Robinson Management	Grateful Gobbler 2011	1,000.00	6,750.00
Invoice	09/29/2011	1958	JAT Oil	Grateful Gobbler 2011	1,000.00	7,750.00
Invoice	09/29/2011	1959	Davis and Davis	Grateful Gobbler 2011	750.00	8,500.00
Invoice	10/11/2011	1961	Stargin, Randy	Grateful Gobbler participant- 1 participar	20.00	9,520.00
Invoice	10/12/2011	1962	Price, Layne	Grateful Gobbler participant	20.00	9,540.00
Invoice	10/13/2011	1963	Memorial Hospital	Grateful Gobbler	2,500.00	12,040.00
Invoice	10/13/2011	1964	Chattem	Grateful Gobbler	2,500.00	14,540.00
Invoice	10/13/2011	1965	Electric Power Board	Grateful Gobbler	1,000.00	15,540.00
Sales Receipt	10/13/2011	200	Jones, Elizabeth	Grateful Gobbler participant	100.00	15,640.00
Sales Receipt	10/13/2011	201	Mize, Beth	Grateful Gobbler participant	40.00	15,680.00
Sales Receipt	10/20/2011	202	Johnson, Dayle Hawthorne	Grateful Gobbler participant- Team lead	50.00	15,730.00
Sales Receipt	10/20/2011	202	Johnson, Dayle Hawthorne	Additional Donation	50.00	15,780.00
Sales Receipt	10/20/2011	203	Walton, Diane		35.00	15,815.00
Sales Receipt	10/20/2011	203	Walton, Diane	Grateful Gobbler participant- 2 adults	40.00	15,855.00
Sales Receipt	10/20/2011	204	Nevil, Robert	Nevil Family	500.00	16,355.00
Sales Receipt	10/21/2011	205	Ruocco, Richard	Donation- Out of town	25.00	16,380.00
Sales Receipt	10/27/2011	206	GG Participants	Grateful Gobbler participant	1,690.00	18,070.00
Invoice	11/01/2011	1989	Abbas House		500.00	18,570.00
Invoice	11/01/2011	1990	Dallas Bay Baptist Church		1,500.00	20,070.00
Sales Receipt	11/01/2011	207	Grateful Gobbler Registrations	Grateful Gobbler participant	300.00	20,370.00
Sales Receipt	11/01/2011	207	Grateful Gobbler Registrations	Grateful Gobbler participant	60.00	20,430.00
Sales Receipt	11/03/2011	208	Grateful Gobbler Registrations	Grateful Gobbler participant	320.00	20,750.00
Invoice	11/07/2011	1991	UPS Stores		2,500.00	23,250.00
Sales Receipt	11/07/2011	209	Grateful Gobbler Registrations	Grateful Gobbler participant	1,110.00	24,360.00
Sales Receipt	11/10/2011	211	Grateful Gobbler Registrations	Grateful Gobbler participant	1,410.00	25,770.00
Invoice	11/15/2011	1993	Abbas House		1,000.00	26,770.00
Invoice	11/15/2011	1994	PayPal		5,177.64	31,947.64
Sales Receipt	11/15/2011	212	Grateful Gobbler Registrations	Grateful Gobbler participant	1,426.36	33,374.00
Sales Receipt	11/15/2011	212	Grateful Gobbler Registrations	Grateful Gobbler participant	2,408.64	35,782.64
Invoice	11/18/2011	1996	PayPal		6,081.18	41,863.82
Invoice	11/21/2011	1997	PayPal		4,240.68	46,104.50
Invoice	11/23/2011	1998	Edward Jones		1,500.00	47,604.50
Sales Receipt	11/23/2011	214	Grateful Gobbler Registrations	Grateful Gobbler participant	1,335.00	48,939.50
Sales Receipt	11/23/2011	231	Grateful Gobbler Registrations	Grateful Gobbler participant- Deposit Crr	200.00	49,139.50
Invoice	11/24/2011	2075	Square, Inc.	Grateful Gobbler participant	1.47	49,140.97
Sales Receipt	11/29/2011	213	Grateful Gobbler Registrations	Grateful Gobbler participant	3,170.00	52,310.97
Invoice	11/29/2011	1999	Ridgedale Baptist Church		2,500.00	54,810.97
Sales Receipt	11/29/2011	215	Grateful Gobbler Registrations	Grateful Gobbler participant	440.00	55,250.97
Sales Receipt	11/29/2011	216	Grateful Gobbler-Day of	Grateful Gobbler participant	2,750.00	58,000.97
Sales Receipt	11/29/2011	216	Grateful Gobbler-Day of	Grateful Gobbler participant	4,145.00	62,145.97
Sales Receipt	11/29/2011	217	Grateful Gobbler Registrations	Grateful Gobbler participant	3,952.00	66,097.97
Invoice	11/29/2011	2000	Northwest GA Bank		507.00	66,604.97
Sales Receipt	11/29/2011	218	Grateful Gobbler-Day of	Grateful Gobbler participant	1,715.00	68,319.97
Sales Receipt	11/29/2011	218	Grateful Gobbler-Day of	Grateful Gobbler participant	4,068.00	72,387.97
Invoice	11/29/2011	2001	PayPal		2,093.79	74,481.76
Sales Receipt	11/29/2011	219	Grateful Gobbler Registrations	Grateful Gobbler participant - Correction	60.00	74,541.76
Invoice	11/29/2011	2002	Square, Inc.	Grateful Gobbler participant	812.05	75,353.81
Invoice	12/04/2011	2003	Integrity Motors		750.00	76,103.81
General Journal	07/01/2012	LOS2011 46R		Reverse of GJE LOS2011 46 -- TO DEF	15,863.00	91,966.81
Invoice	08/31/2012	2127	UBS Employee Giving Programs		500.00	92,466.81
Invoice	09/01/2012	2128	UPS Stores	Bronze Sponsorship- Grateful Gobbler 2	1,000.00	93,466.81
Invoice	09/17/2012	2135	Husch Blackwell		1,000.00	94,466.81
Invoice	09/17/2012	2136	Nevil, Robert		500.00	94,966.81

Chattanooga Regional Homeless Coalition
General Ledger
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Type	Date	Num	Name	Memo	Amount	Balance
Sales Receipt	09/27/2012	252	Sivils, Janet			
Invoice	09/27/2012	2138	Mcright Marketing, LLC		100.00	95,066.81
Invoice	09/27/2012	2139	Schemel, Lecroy-Schemel		1,000.00	96,066.81
Invoice	10/03/2012	2140	Abbas House		500.00	96,566.81
Invoice	10/03/2012	2141	Edward Jones		1,000.00	97,566.81
Invoice	10/03/2012	2142	Wheeler, Janice	Grateful Gobbler participant	2,500.00	100,066.81
Invoice	10/05/2012	2143	Miller and Martin		70.00	100,136.81
Invoice	10/15/2012	2148	Santek Waste	Grateful Gobbler participant- TEAM	1,000.00	101,136.81
Invoice	10/15/2012	2149	Memorial Hospital		100.00	101,236.81
Sales Receipt	10/20/2012	253	UBS Employee Giving Programs		2,500.00	103,736.81
Invoice	10/20/2012	2150	First Cumberland Presbyterian		250.00	103,986.81
Invoice	10/20/2012	2151	The Held Foundation		387.85	104,374.66
Invoice	10/21/2012	2154	Coley, Zackary	Grateful Gobbler participant	2,500.00	106,874.66
Sales Receipt	10/22/2012	255	Gobble Dollars	Chatt Market Gobbler Dollars Donations	100.00	106,974.66
Invoice	10/31/2012	2158	Terracon		300.00	107,274.66
Invoice	10/31/2012	2159	Wingo, Sandra	Grateful Gobbler participant	1,000.00	108,274.66
Invoice	10/31/2012	2160	Dallas Bay Baptist Church	Pancake Breakfast	10.00	108,284.66
Invoice	10/31/2012	2161	Parish, Kay	Grateful Gobbler participant	906.00	109,190.66
Invoice	10/31/2012	2162	Jones, Arthur	Grateful Gobbler participant	50.00	109,240.66
Invoice	10/31/2012	2163	Billingsley, Ann	Grateful Gobbler participant	200.00	109,440.66
Invoice	10/31/2012	2164	Strong, Lynn	Grateful Gobbler participant	10.00	109,450.66
Invoice	10/31/2012	2165	Coker Tire Company	Grateful Gobbler participant	20.00	109,470.66
Invoice	10/31/2012	2166	Nevil, Robert	Grateful Gobbler participant	2,500.00	111,970.66
Sales Receipt	10/31/2012	257	Gobble Dollars	Grateful Gobbler participant	30.00	112,000.66
Invoice	10/31/2012	2167	Rico, Manny	Grateful Gobbler participant	60.00	112,060.66
Invoice	11/01/2012	2168	Dobson, C	Grateful Gobbler participant	60.00	112,120.66
Invoice	11/01/2012	2170	Morrison, Gary	Grateful Gobbler participant	95.00	112,215.66
Invoice	11/01/2012	2190	Conner, Michael	Grateful Gobbler participant	60.00	112,275.66
Invoice	11/02/2012	2169	Shavin, Gayle	Grateful Gobbler participant	25.00	112,300.66
Invoice	11/04/2012	2171	Garrison, Margaret	Grateful Gobbler participant	50.00	112,350.66
Invoice	11/04/2012	2172	Weiss, Harvey	Grateful Gobbler participant	25.00	112,375.66
Invoice	11/04/2012	2173	Crisman, Belinda	Grateful Gobbler participant	25.00	112,400.66
Sales Receipt	11/05/2012	271	PayPal	Grateful Gobbler	100.00	112,500.66
Sales Receipt	11/07/2012	258	Gobble Dollars	Grateful Gobbler	4,328.01	116,828.67
Invoice	11/07/2012	2180	Dallas Bay Baptist Church		272.47	117,101.14
Invoice	11/08/2012	2183	Beale, Cindy	Grateful Gobbler participant	1,215.00	118,316.14
Invoice	11/09/2012	2181	Cole, Byron	Grateful Gobbler participant	35.00	118,351.14
Invoice	11/09/2012	2182	Maley, David	Grateful Gobbler participant	25.00	118,376.14
Invoice	11/10/2012	2176	Harrison, J. Larry	Grateful Gobbler participant	100.00	118,476.14
Sales Receipt	11/10/2012	267	The Held Foundation		25.00	118,501.14
Invoice	11/11/2012	2177	Goodhard, Charles	Grateful Gobbler participant	2,500.00	121,001.14
Invoice	11/11/2012	2186	Ball, Charles	Grateful Gobbler participant	100.00	121,101.14
Invoice	11/12/2012	2193	Reeve, Sally	Grateful Gobbler participant	75.00	121,176.14
Invoice	11/12/2012	2195	Holloway, Evan	Grateful Gobbler participant	25.00	121,201.14
Invoice	11/13/2012	2179	Smith, James	Grateful Gobbler participant	30.00	121,231.14
Invoice	11/13/2012	2185	White, Carl	Grateful Gobbler participant	100.00	121,331.14
Invoice	11/13/2012	2188	Sharpe, Richard	Grateful Gobbler participant	50.00	121,381.14
Invoice	11/13/2012	2191	Randolph, Joel	Grateful Gobbler participant	20.00	121,401.14
Invoice	11/13/2012	2192	Beale, Cindy	Grateful Gobbler participant	75.00	121,476.14
Invoice	11/13/2012	2196	Swearingen, David	Grateful Gobbler participant	70.00	121,546.14
Invoice	11/13/2012	2197	Highfield, Gary	Grateful Gobbler participant	125.00	121,671.14
Invoice	11/13/2012	2198	Barnes, Jerry	Grateful Gobbler participant	85.00	121,756.14
Sales Receipt	11/14/2012	259	Gobble Dollars		125.00	121,881.14
Invoice	11/14/2012	2175	Integrity Motors		845.93	122,727.07
Invoice	11/14/2012	2184	moore, Gary	Grateful Gobbler participant	500.00	123,227.07
Invoice	11/14/2012	2187	Murphree, John	Grateful Gobbler participant	35.00	123,262.07
Invoice	11/14/2012	2199	Fitzgerald, Paul	Grateful Gobbler participant	80.00	123,342.07
Invoice	11/14/2012	2200	EPB Power Board	Grateful Gobbler participant	75.00	123,417.07
Invoice	11/15/2012	2201	Lindsay, Philippe	Grateful Gobbler participant	1,000.00	124,417.07
Sales Receipt	11/16/2012	264	Layne, Vicki	Grateful Gobbler participant	100.00	124,517.07
					50.00	124,567.07

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General Ledger
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Type	Date	Num	Name	Memo	Amount	Balance
Sales Receipt	11/16/2012	265	Maskarinec, Brian		10.00	124,577.07
Sales Receipt	11/16/2012	266	Garren, Kelly		50.00	124,627.07
Sales Receipt	11/16/2012	272	PayPal		18,105.39	142,732.46
Sales Receipt	11/16/2012	275	Lindsay, Philippe	Grateful Gobbler participant	100.00	142,832.46
Sales Receipt	11/16/2012	276	Callahan, David	Grateful Gobbler participant	30.00	142,862.46
Sales Receipt	11/16/2012	277	Sabin, Robert	Grateful Gobbler participant	75.00	142,937.46
Sales Receipt	11/16/2012	278	Morgan, Dustin	Grateful Gobbler participant	50.00	142,987.46
Sales Receipt	11/16/2012	279	Hamby, James	Grateful Gobbler participant	100.00	143,087.46
Sales Receipt	11/16/2012	280	Taylor, Clark	Grateful Gobbler participant	215.00	143,302.46
Sales Receipt	11/16/2012	281	Thomas, Kenneth		25.00	143,327.46
Sales Receipt	11/16/2012	282	Regan, Brenda		25.00	143,352.46
Sales Receipt	11/16/2012	283	Gobble Dollars		484.66	143,837.12
Invoice	11/19/2012	2224	PayPal	Grateful Gobbler participant	23,072.93	166,910.05
Invoice	11/20/2012	2174	Walden Security		1,000.00	167,910.05
Invoice	11/20/2012	2178	Baleeiro, Carlos	Grateful Gobbler participant	70.00	167,980.05
Invoice	11/20/2012	2189	Roberts, Larimore	Grateful Gobbler participant	50.00	168,030.05
Invoice	11/20/2012	2194	Carnes, Valerie	Grateful Gobbler participant	25.00	168,055.05
Invoice	11/20/2012	2202	Layne, Vicki	Grateful Gobbler participant	50.00	168,105.05
Invoice	11/20/2012	2203	Maskarinec, Brian	Grateful Gobbler participant	10.00	168,115.05
Invoice	11/20/2012	2204	Garren, Robert	Grateful Gobbler participant	50.00	168,165.05
Invoice	11/20/2012	2205	Callahan, David	Grateful Gobbler participant	30.00	168,195.05
Invoice	11/20/2012	2206	Sabin, Robert	Grateful Gobbler participant	75.00	168,270.05
Invoice	11/20/2012	2207	Morgan, Dustin	Grateful Gobbler participant	50.00	168,320.05
Invoice	11/20/2012	2208	Hamby, James	Grateful Gobbler participant	100.00	168,420.05
Invoice	11/20/2012	2209	Taylor, Clark	Grateful Gobbler participant	215.00	168,635.05
Invoice	11/20/2012	2210	Thomas, Kenneth	Grateful Gobbler participant	25.00	168,660.05
Invoice	11/20/2012	2211	Regan, Brenda	Grateful Gobbler participant	25.00	168,685.05
Sales Receipt	11/20/2012	261	Gobble Dollars	chatt market	225.62	168,910.67
Invoice	11/20/2012	2212	Albright, Johanne	Grateful Gobbler participant	110.00	169,020.67
Invoice	11/20/2012	2213	Lundquist, Thomas		240.00	169,260.67
Invoice	11/20/2012	2214	Boatswain, D	Grateful Gobbler participant	70.00	169,330.67
Invoice	11/20/2012	2215	Woodard, Sharon	Grateful Gobbler participant	60.00	169,390.67
Invoice	11/20/2012	2216	Oakes, Melinda	Grateful Gobbler participant	60.00	169,450.67
Invoice	11/20/2012	2217	Buckley, Patrick	Grateful Gobbler participant	70.00	169,520.67
Invoice	11/20/2012	2218	Smarekar, Dan	Grateful Gobbler participant	50.00	169,570.67
Sales Receipt	11/20/2012	262	Gobble Dollars		89.67	169,660.34
Invoice	11/20/2012	2219	Rivermont Presbyterian		400.00	170,060.34
Sales Receipt	11/20/2012	263	Woody, John H.		50.00	170,110.34
Invoice	11/20/2012	2220	Whittaker, Earl	Grateful Gobbler participant	25.00	170,135.34
Invoice	11/20/2012	2221	Harmon, Bill	Grateful Gobbler participant	150.00	170,285.34
Invoice	11/20/2012	2222	Ridgedale Baptist Church		1,000.00	171,285.34
Invoice	11/20/2012	2223	Stewart, Robert Ray	Grateful Gobbler participant	125.00	171,410.34
Invoice	11/21/2012	2225	PayPal	Grateful Gobbler participant	3,596.65	175,006.99
Sales Receipt	11/22/2012	268	Donation		300.00	175,306.99
Sales Receipt	11/23/2012	270	Grateful Gobbler	Donation	168.61	175,475.60
Sales Receipt	11/23/2012	270	Grateful Gobbler	Merchandise	1,130.00	176,605.60
Sales Receipt	11/23/2012	270	Grateful Gobbler	Grateful Gobbler participant	6,003.00	182,608.60
Invoice	11/23/2012	2226	Square, Inc.	Grateful Gobbler participant	3.88	182,612.48
Invoice	11/23/2012	2226	Square, Inc.	Grateful Gobbler participant	909.23	183,521.71
Invoice	11/23/2012	2226	Square, Inc.	Grateful Gobbler participant	1,283.66	184,805.37
Invoice	11/23/2012	2226	Square, Inc.	Grateful Gobbler participant	1,371.19	186,176.56
Invoice	11/23/2012	2226	Square, Inc.	Grateful Gobbler participant	1,575.38	187,751.94
Sales Receipt	11/26/2012	269	Grateful Gobbler	Donation	200.00	187,951.94
Sales Receipt	11/26/2012	269	Grateful Gobbler	Grateful Gobbler participant	11,115.00	199,066.94
Sales Receipt	11/26/2012	269	Grateful Gobbler	Merchandise	940.00	200,006.94
Sales Receipt	11/29/2012	284	Flemming, Marjorie		70.00	200,076.94
Sales Receipt	11/29/2012	285	Hixson, Shirley		100.00	200,176.94
Sales Receipt	11/29/2012	286	Mason, Sherry		100.00	200,276.94
Sales Receipt	11/29/2012	287	Newton, Carol		100.00	200,376.94
Sales Receipt	11/29/2012	288	Acropolis		8.00	200,384.94

**Chattanooga Regional Homeless Coalition
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Type	Date	Num	Name	Memo	Amount	Balance
Sales Receipt	11/29/2012	289	Two Squares		78.00	200,462.94
Sales Receipt	11/29/2012	290	Wheeler, Janice	Shirts	50.00	200,512.94
Sales Receipt	11/29/2012	291	Quality Carpets	Grateful Gobbler participant	250.00	200,762.94
Sales Receipt	11/29/2012	292	Penrose Development	Grateful Gobbler participant	100.00	200,862.94
Deposit	12/04/2012			paypal	87.12	200,950.06
Deposit	12/14/2012			Deposit	2,825.00	203,775.06
Sales Receipt	12/14/2012	293	Grateful Gobbler		199.99	203,975.05
					<u>203,975.05</u>	
					203,975.05	203,975.05
						0.00
Credit Card Charge	07/10/2012		Extendasuites		-184.70	-184.70
Credit Card Charge	07/17/2012		Extendasuites		-184.70	-369.40
Credit Card Charge	07/18/2012		Extendasuites		-186.50	-555.90
General Journal	07/31/2012	LOS2011 30			-14,681.05	-15,236.95
Bill	08/01/2012		Carey Thornhill	Boyd Security Deposit	-200.00	-15,436.95
Bill	08/01/2012		Chris Creed	Lattimore	-1,000.00	-16,436.95
Bill	08/01/2012		Chris Creed	Lattimore	-800.00	-17,236.95
Bill	08/01/2012		EPB	Carter- Act 2610086017	-200.00	-17,436.95
Bill	08/01/2012		North Chattanooga Housing Partners	scruggs	-145.00	-17,581.95
Bill	08/09/2012		The Reinert Group	Mabe	-450.00	-18,031.95
Bill	08/13/2012		EPB	Mabe Act 151-0832.009	-200.00	-18,231.95
Credit Card Charge	08/15/2012		Country Hearth & Suites		-150.00	-18,381.95
Bill	08/20/2012		Rahmon O'Neal	Dennard Deposit	-600.00	-18,981.95
Bill	08/20/2012		EPB	Dennard Act 2470359005	-200.00	-19,181.95
Bill	08/24/2012		cherokee Motel	Imogene Briggs	-165.00	-19,346.95
Bill	08/28/2012		EPB	Ball	-200.00	-19,546.95
Credit Card Charge	09/12/2012		VCN Vital Records	Birth Certificates-	-44.95	-19,591.90
Bill	09/18/2012		Hixson & Company Real Estate LLC	Deposit- Bonner	-537.00	-20,128.90
Credit Card Charge	09/18/2012		Country Hearth & Suites		-199.00	-20,327.90
Credit Card Charge	09/21/2012		Country Hearth & Suites		-199.00	-20,526.90
Credit Card Charge	09/28/2012		Country Hearth & Suites		-199.00	-20,725.90
Credit Card Charge	09/30/2012		pp*9338 CODE	paypal	-1.95	-20,727.85
Bill	10/16/2012		Randy Hollingsworth	Smith	-220.00	-20,947.85
Bill	10/22/2012		Family Promise		-46.15	-20,994.00
Bill	11/22/2012		Randy Hollingsworth	Smith	-220.00	-21,214.00
					<u>-21,214.00</u>	21,214.00
						0.00
Bill	07/19/2011		City of Chattanooga, TN	App Fee- Grant Request	-50.00	-50.00
Bill	08/01/2011		BB&T Insurance Services, Inc	Liability Ins- Crime Prevention- Preminur	-5.00	-55.00
Bill	08/16/2011		City of Chattanooga, TN	GG	-875.00	-930.00
Bill	08/16/2011		City of Chattanooga, TN	GG	-500.00	-1,430.00
Bill	09/01/2011		Theresa Biggs	Grateful Gobbler Contract August 1 of 2	-750.00	-2,180.00
Bill	09/01/2011		Theresa Biggs	Grateful Gobbler Contract August 2 of 2	-750.00	-2,930.00
Bill	09/27/2011		City of Chattanooga Traffic Engineer	Grateful Gobbler Walk	-100.00	-3,030.00
Bill	09/27/2011		Image Works Printing & Graphic Design Printing		-445.00	-3,475.00
Bill	10/11/2011		The Print Shop	GG Inserts	-229.00	-3,704.00
Bill	10/11/2011		Image Works Printing & Graphic Design Printing- Inv 9364		-1,000.00	-4,704.00
Bill	10/11/2011		Image Works Printing & Graphic Design Printing- Inv 9364		-25.00	-4,729.00
Bill	10/11/2011		Theresa Biggs	Grateful Gobbler Contract August 2 of 2	-750.00	-5,479.00
Bill	10/11/2011		Theresa Biggs	Grateful Gobbler Contract August 2 of 2	-750.00	-6,229.00
Bill	10/20/2011		FairWay	GG Billboards	-1,650.00	-7,879.00
Bill	11/01/2011		Theresa Biggs	Grateful Gobbler Contract	-750.00	-8,629.00
Bill	11/01/2011		Theresa Biggs	Grateful Gobbler Contract	-750.00	-9,379.00
Bill	11/18/2011		Chattanooga Times Free Press	Advertisement Grateful Gobbler	-1,183.70	-10,562.70
Bill	11/18/2011		Image Works Printing & Graphic Design Printing-		-370.00	-10,932.70
Bill	11/18/2011		The Print Shop	GG Inserts	-145.30	-11,078.00
Bill	11/23/2011		Mason, Autumn	Gobbler Change	-500.00	-11,578.00

**Chattanooga Regional Homeless Coalition
General Ledger
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Type	Date	Num	Name	Memo	Amount	Balance
Bill	11/23/2011		Dee Dee Toney	GG	-140.00	-11,718.00
Bill	11/23/2011		Edith Williams	GG	-112.00	-11,830.00
Bill	11/23/2011		Edith McPherson	GG	-150.00	-11,980.00
Bill	11/23/2011		Jonathon Bryant	GG	-150.00	-12,130.00
Bill	11/23/2011		Austin Garrett	GG	-150.00	-12,280.00
Bill	11/25/2011		R. Harrison	Reimbursement	-202.62	-12,482.62
Bill	11/29/2011		Theresa Biggs	Grateful Gobbler Contract	-750.00	-13,232.62
Bill	11/29/2011		Theresa Biggs	Grateful Gobbler Contract	-750.00	-13,982.62
Bill	12/05/2011		A-1 Barricades, Inc	Ticket # 18750 drums & signs	-489.00	-14,471.62
Bill	12/05/2011		The Color Creek	T-shirts	-15,673.25	-30,144.87
Bill	12/06/2011		Lee Lester		-445.19	-30,590.06
Bill	12/07/2011		The Print Shop	GG Inserts	-47.05	-30,637.11
Bill	12/07/2011		Chatt Times Free Press	Inv # 2762240	-1,000.00	-31,637.11
Bill	12/07/2011		Chatt Times Free Press	Inv # 2762240	-357.08	-31,994.19
Bill	12/14/2011		Chatt Times Free Press	Inv # 2762240	-1,000.00	-32,994.19
Credit Card Charge	08/28/2012		display USA	Gobbler	-81.90	-33,076.09
Bill	09/06/2012		Theresa Biggs	Grateful Gobbler Contract Payment 1	-1,000.00	-34,076.09
Bill	10/03/2012		Theresa Biggs	Grateful Gobbler Contract Payment 2	-1,000.00	-35,076.09
Credit Card Charge	10/05/2012		formstack		-29.00	-35,105.09
Credit Card Charge	10/24/2012		Image Works Printing & Graphic Design		-450.00	-35,555.09
Bill	10/25/2012		City of Chattanooga, TN	GG	-50.00	-35,605.09
Bill	11/02/2012		Theresa Biggs	Grateful Gobbler Contract Payment 2	-1,000.00	-36,605.09
Credit Card Charge	11/13/2012		Fairway Outddor		-1,650.00	-38,255.09
Bill	11/20/2012		GG CASH	Petty Cash- Grateful Gobbler Event 11/2	-500.00	-38,755.09
Bill	11/22/2012		Johnny Jones	Security	-120.00	-38,875.09
Bill	11/22/2012		Mark Smeltzer	Security	-120.00	-38,995.09
Bill	11/22/2012		Max Starsberry	Security	-120.00	-39,115.09
Bill	11/22/2012		Zachary Moody		-120.00	-39,235.09
Bill	11/22/2012		Jonathon Bryant	GG	-150.00	-39,385.09
Bill	11/22/2012		Edwin McPherson	Security	-150.00	-39,535.09
Bill	11/22/2012		Austin Garrett	GG	-150.00	-39,685.09
Bill	12/06/2012		Theresa Biggs	Final Payment	-1,000.00	-40,685.09
Bill	12/18/2012		A-1 Barricades, Inc	Ticket # 18750 drums & signs	-489.00	-41,174.09
Bill	12/18/2012		Chatt Times Free Press	Act 2053201	-3,633.11	-44,807.20
Bill	12/20/2012		ASR	T-Shirt	-17,044.50	-61,851.70
Bill	12/28/2012		McWright & Associates		-726.67	-62,578.37
					<u>-62,578.37</u>	<u>-62,578.37</u>
						0.00
Bill	12/13/2012		Carol Secord	Refund Registrations	-90.00	-90.00
Bill	12/13/2012		Nicole Smith	Refund 4 Registrations	-100.00	-190.00
					<u>-190.00</u>	<u>-190.00</u>
					119,992.68	119,992.68

	FY2012	FY2013	TOTAL
TOTAL REVENUE AS OF 12-31-2012 G/L	76,103.81	127,871.24	203,975.05
TOTAL EXPENSES AS OF 12-31-2012 G/L	-32,994.19	-50,988.18	-83,982.37
OPERATING RESULTS	43,109.62	76,883.06	119,992.68

	PER AUDIT	PER G/L	VARIANCE
2012 REVENUE	69,537.00	76,103.81	(6,566.81)
2012 EXPENSES	(69,537.00)	(32,994.19)	(36,542.81)
OPERATING RESULTS	-	43,109.62	(43,109.62)

**CHATTANOOGA REGIONAL HOMELESS COALITION
SUMMARY OF EXECUTIVE DIRECTOR SALARY PAYMENTS
FOR CALENDAR YEARS 2010 - 2012**

YEAR	AMOUNT
2010	35,000.00
2011	85,120.00
2012	70,700.00 **

Notes

**= Represents Payment amounts through 11/30/2012