

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

THIS GRANT AGREEMENT (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**, whose address is 4612 N 56th St Tampa, FL 33610-7123 (hereinafter “**GRANTEE**”).

WITNESSETH:

WHEREAS, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, “**COVID-19**”), the World Health Organization (hereinafter, “**WHO**”) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

WHEREAS, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

WHEREAS, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

WHEREAS, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

WHEREAS, as a direct result of the COVID-19 Public Health Emergency, many nonprofit community partners have experienced significant financial hardship as a result of higher demand for essential services and assistance related to the impact of the COVID-19 pandemic; and

WHEREAS, **AGENCY** is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “**Treasury**”) to Pinellas County (hereinafter, “**County**”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “**Coronavirus Relief Fund**”); and

WHEREAS, the County in partnership with **AGENCY** wishes to reimburse **GRANTEE** for necessary expenditures previously incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, **AGENCY** has determined that **GRANTEE** has previously incurred necessary expenditures due to the public health emergency with respect to COVID-19 during the period that begins on March 1, 2020 through the date of this award, that have not and will not be reimbursed through any other funding source;

NOW THEREFORE, the parties hereto, mutually agree as follows:

1. Specific Grant Information:

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantee's Name: **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Asha Terminello**

Address: **4612 N 56th St Tampa, FL 33610-7123**

Phone Number: **813-246-4899**

Grantee's Data Universal Numbering System (DUNS) number: **172117764**

c) Federal Award Identification Number: **Direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) of the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).**

d) Federal Award Date: **March 27, 2020**

e) Period of Grant Performance, Start and End Date: **One time reimbursement to be paid prior to December 30, 2020 of approved expenses incurred between July 1, 2020 and November 18, 2020**

f) Amount of Funds Awarded: \$7,578.00 (hereinafter, "Awarded Funds").

g) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

United States Department of Treasury

Pass-Through Entity:

Pinellas Community Foundation

Contact Information for Awarding Official of the Pass-Through Entity:

Duggan Cooley, CEO, Pinellas Community Foundation

17755 US Highway 19 N, Suite 150

Clearwater, FL 33764

h) CFDA Number and Name

CFDA Number (at time of disbursement): **21.019**

CFDA Name: **Coronavirus Relief Fund (CRF)**

i) Indirect Cost Rate for GRANTEE portion of the Federal Award: **NONE**

2. Scope of Services:

The **GRANTEE** shall receive reimbursement from the Pinellas CARES Nonprofit Partnership Fund from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** documented and approved expenditures (attached as Appendix 3) and which are consistent with the purpose of mitigating COVID-19 related impacts within the community, including food insecurity, housing insecurity and or behavioral health access for COVID-19 affected residents.

a) **GRANTEE** shall receive funding in the amount of **Seven Thousand, Five Hundred and Seventy-Eight Dollars and 00/100 cents** for reimbursement of previously incurred expenses for expanded local services that have been approved by the **AGENCY**.

b) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:

- i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
- ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
- iii. Compliance with Appendix 2 – Attestation.
- iv. Consistency with regard to Appendix 3 - Appendix 3 – Reimbursement and Programmatic Performance Documentation.

3. Term of Agreement.

This Agreement is for one-time reimbursement of expenses incurred between July 1, 2020 and November 18, 2020 that have been approved by the **AGENCY** which will be paid to the **GRANTEE** prior to December 30, 2020 provided all other terms of this Agreement are met. This Agreement expires on December 30, 2020 except for provisions that by their nature apply after the expiration of the Agreement.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed Seven Thousand, Five Hundred and Seventy-Eight Dollars and 00/100 cents (\$7,578.00) as an award of the Pinellas CARES Nonprofit Partnership Fund for reimbursement of expenses previously incurred for expanded local services related to mitigation of the impact of COVID-19 in the community.

b) **GRANTEE** shall detail the request for reimbursement inclusive of appropriate documentation as approved by **AGENCY** to substantiate the eligibility and appropriateness of expenditures. These details shall be included in Appendix 3. Any changes that increase costs must

be in writing and in an amendment to this Agreement.

c) The **AGENCY** will reimburse expenses consistent with the documentation provided in Appendix 3.

d) Any funds expended in violation of this Agreement or in violation of appropriate Federal, State, and **AGENCY** requirements shall be refunded in full to the **AGENCY**. If this Agreement is still in force, future payments shall be withheld by the **AGENCY**.

5. Insurance.

GRANTEE will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

6. Monitoring.

GRANTEE will work with **AGENCY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

a) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.

b) **GRANTEE** will cooperate with any necessary review of staff, fiscal and client

records, programmatic documents, and will provide related information at any reasonable time. Such review will be related only to the funds requested for reimbursement under this agreement.

c) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.

d) All monitoring reports will be as detailed as may be reasonably requested by the **GRANTEE** and will be deemed incomplete if not satisfactory to the **AGENCY** as determined in its sole reasonable discretion. Reports will contain the information or be in the format as may be requested by the **AGENCY**.

7. Special Situations.

GRANTEE agrees to inform **AGENCY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents may include, but are not limited to, those resulting in injury, media coverage or public reaction that may have an impact on the **AGENCY'S** or **GRANTEE'S** ability to protect and serve its participants, or other significant effect on the **AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

8. Amendment/Modification.

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

9. Closeout

a) Upon termination in whole or in part, the parties hereto remain responsible for compliance with the requirements in 2 C.F.R. Part 200.343 (Closeout) and 2 C.F.R. Part 200.344 (Post-closeout adjustments and continuing responsibilities).

b) This Agreement will not terminate, unless terminated as provided in Section 11, until Closeout is completed consistent with requirements detailed in the Appendices attached hereto, and to the satisfaction of the **AGENCY**. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as requested by **AGENCY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding.

c) All invoices and requests for reimbursement shall be submitted within 30 days following the end of the project and budget period.

d) This provision shall survive the expiration or termination of this Agreement.

10. Termination.

a) If the **GRANTEE** fails to fulfill or abide by any of the provisions of this Agreement, **GRANTEE** shall be considered in material breach of the Agreement. Where a material breach can be corrected, **GRANTEE** shall be given thirty (30) days to cure said breach. If **GRANTEE** fails to cure, or if the breach is of the nature that the harm caused cannot be undone, **AGENCY** may immediately terminate this Agreement, with cause, upon notice in writing to the **GRANTEE**.

b) In the event the **GRANTEE** uses any funds provided by this Agreement for any purpose or program other than authorized under this Agreement, the **GRANTEE** must repay such amount to the **AGENCY** and may in the **AGENCY'S** sole discretion, be deemed to have waived

the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **AGENCY** shall notify the **GRANTEE** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **AGENCY**.

d) The **AGENCY** or the United States Department of Treasury may terminate this agreement in accordance with 2 C.F.R. § 200.339 (Termination).

11. Assignment/Subcontracting.

a) This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

b) The **GRANTEE** is fully responsible for completion of the Services required by this Agreement and for completion of all subcontractor work, if authorized as provided herein. The **GRANTEE** shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the **AGENCY**, without the prior written consent of the **AGENCY**, which shall be determined by the **AGENCY** in its sole discretion.

12. Indemnification.

The **GRANTEE** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **AGENCY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **AGENCY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or

omission, neglect or misconduct of **GRANTEE**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **AGENCY**. This provision survives termination/expiration of this Agreement.

13. Business Practices.

- a) The **GRANTEE** must utilize financial procedures in accordance with generally accepted accounting procedures and Florida Statutes, including adequate supporting documents, to account for the use of the funds provided by the **AGENCY**.
- b) The **GRANTEE** must retain all records (programmatic, property, personnel, and financial) relating to this Agreement for five (5) years after final payment is made.
- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

14. Nondiscrimination.

- a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.
- b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.

c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

15. Independent Contractor.

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

16. Additional Funding.

Funds from this Agreement may not be used as the matching portion for any federal grant except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

17. Governing Law.

The laws of the State of Florida shall govern this Agreement.

18. Conformity to the Law.

The **GRANTEE** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto.

19. Prior Agreement, Waiver, and Severability.

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

20. Agreement Management.

Pinellas Community Foundation designates the following person(s) as the liaison for the **AGENCY:**

Duggan Cooley, CEO
Pinellas Community Foundation
17755 US Highway 19 North, Suite 150
Clearwater FL 33764
727-531-0058


GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Asha Terminello, CEO, AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.,
4612 N 56th St Tampa, FL 33610-7123, 813-246-4899

SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO

Date: 12/29/2020

GRANTEE: AGENCY FOR COMMUNITY

TREATMENT SERVICES, INC.

By: 
CA91B04DDD594CD...
Asha Terminello, CEO
aterminello@actsfl.org

Date: 12/30/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Reimbursement and Programmatic Performance Documentation

Appendix 1 - CARES Act Guidance and Requirements

- Coronavirus Relief Fund, Guidance for State, Territorial, Local,
and Tribal Governments
 - Coronavirus Relief Fund Frequently Asked Questions
 - Coronavirus Relief Fund Reporting and Record Retention
Requirements

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal
Governments
Updated June 30, 2020

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
Updated June 30, 2020¹

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.²

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the

¹ This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

² See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

- Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
 6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures³

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.⁴
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

³ In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

⁴ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).¹ Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.

If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-

specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Coronavirus Relief Fund Reporting and Record
Retention Requirements
July 2, 2020

OFFICE OF
INSPECTOR GENERALDEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

FROM: Richard K. Delmar /s/
Deputy Inspector General

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention Requirements

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions³ that is expected to be operational on

¹ Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

² Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

³ A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
 - a. the name of the project or activity;
 - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

Recipient Portal Access: For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.⁴ **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

Reporting timeline

By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10th day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

⁴ The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred⁵ during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

⁵ Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.

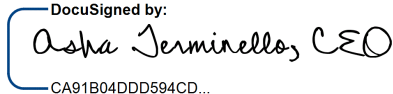
Appendix 2 - Attestation

ATTESTATION

I, Asha Terminello, CEO, am the Title: CEO of Name of Organization: Agency for Community Treatment Services, Inc, and I certify that:

1. I have the authority on behalf of Agency for Community Treatment Services, Inc.
 (Organization) to sign this Attestation.
2. I understand that the Pinellas Community Foundation will rely on this attestation as a material representation in making a direct payment to this Organization.
3. Agency for Community Treatment Services, Inc (Organization) attests that proposed expenditures of this grant are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, do not supplant existing services or budgets, and are not reimbursable by alternate means.
4. Agency for Community Treatment Services, Inc (Organization) attests it will only expend funds from this grant which are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, and do not supplant existing services or budgets, and are not reimbursable by alternate means.

By: Asha Terminello, CEO (Printed Name)

Signature:  CA91B04DDD594CD...

Title: CEO

Date: 12/30/2020

Appendix 3 – Reimbursement and Programmatic Performance Documentation

Some documentation provided by GRANTEE in the application is removed from contract for the security of banking details, however, the documents remain on file at AGENCY.

Beth Ann Sanders

Agency for Community Treatment Services (ACTS)

Pinellas

Pinellas CARES Nonprofit Partnership Fund

Agency for Community Treatment Services (ACTS)

Ms. Asha Terminello
4612 N 56th St
Tampa, FL 33610-7123

informationgroup@actsfl.org
O: 813-246-4899

Beth Ann Sanders

basanders@actsfl.org

Application Form

Introduction

Beginning 12/4/2020 at 9 AM, all applications will be reimbursement only. That is, no funding for future programming may be requested.

As of 5 PM, 11/12/2020, Behavioral Health proposals for future programming will no longer be accepted. Under the Behavioral Health category, you may only apply for reimbursement of past expenses related to COVID-19.

December 10 at 12 PM is the cutoff to submit an application for ANY funding.

NOTE: If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. This is determined at the contracting stage. Please consider this when developing your request and project start date.

The submission of an application is not a guarantee or commitment of funding. This application will be made public, in its entirety, including any attachments or uploads.

To see the rubric by which your organization's application will be scored, [click here](#).

Please answer these questions FIRST, as the application will show you the required sections and fields to complete based on your answers.

Priority Funding Areas*

Please select the priority area(s) most relevant to your request (see the PCF website for examples).

Behavioral Health

Reimbursement*

The Pinellas CARES Nonprofit Partnership Fund allows requests to ask for reimbursement of expenditures related to COVID-19 programming within the Priority Funding Areas that took place between March 1, 2020 and the time of application.

Will your organization be applying for this cost reimbursement?

Yes

Future Programming*

Will your organization be applying for funding for services to be delivered between the grant award decision and December 30, 2020?

As of 5 PM, 11/12/2020, you may no longer apply for future programming for Behavioral Health. You may only apply for reimbursement of already-rendered services related to COVID-19.

No

Project Name*

Pinellas

EIN*

59-1860626

DUNS Number*

Please provide your organization's DUNS number. This is the Data Universal Numbering System.

You can search for your DUNS number here: <https://www.dnb.com/duns-number/lookup.html>

If you do not have a DUNS number, you can apply for one here (it is free and may take 3-4 days for approval): <https://www.dnb.com/duns-number/get-a-duns.html>

This field is optional as to not stop a qualifying organization from applying. HOWEVER, a DUNS number *will* be required if your organization is approved for a grant. Your organization should apply for a DUNS number now if it does not yet have one.

172117764

Mission Statement*

As a comprehensive, community-based behavioral health organization, ACTS mission is to apply the best of contemporary physical and behavioral health interventions and social support services available to assist individuals and families to engage and succeed in recovery.

Total Operating Expenditure*

What are your total annual operating expenses?

\$25,000,000.00

Amount Requested*

Please review the entire application and its fiscal requirements before determining the total amount your organization will be requesting. This amount should include any reimbursements your organization is seeking for past COVID-19 programming.

Typical funding requests will range between \$25,000 and \$250,000. Amounts above and below are accepted, provided the request can be justified by community need.

Requests at the higher end, or above this range must have a significant and sustained impact on the vulnerable community being served. Your organization's capacity for spending a large amount of funds must also be justified.

\$7,578.00

If you are requesting more than \$250,000 or a large capital expenditure, please speak with PCF program staff to discuss the feasibility of your request **PRIOR TO submission**.

Priority Populations*

Please select the priority populations your programming will serve:

Note: Examples of "high-risk pandemic response jobs" include front-line workers, nurses, medical housekeeping staff, nonprofit employees, law-enforcement and medical first responders.

Persons employed in high-risk pandemic response jobs

Guiding Principles*

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

From the priority populations you have indicated above, please explain to what extent one or more these populations are involved in the creation, design, and impact of your organization (or this specific project).

ACTS operates a 10 bed DCF licensed Addiction Receiving Facility (ARF) and a 60 bed DCF licensed residential level 2 program for chronic individuals who suffer from Mental Health, Substance Disorders, and chronic primary care conditions. Florida Administrative code requires registered nurses, licensed practical nurses, licensed therapists and behavioral health staff 24 hours a day, seven days a week. Since the inception of the pandemic, these staff worked to ensure client safety. When staff called out due to Covid exposure either directly or indirectly (Staff or family member tested positive for Covid, exposed to someone who tested positive or school closures or vulnerable staff with health conditions), ACTS had to contract with outside agencies to provide nursing coverage.

Length of time operating program/project*

Please briefly explain how long you have been operating the program or project for which you are requesting funds. **This funding is for expansion of existing programming or sustaining an existing expansion to meet community needs.**

Over 30 years. State funding terminated for our 10 bed ARF June 30,2020. In order to reduce capacity at the local emergency departments and the jail, we remained operational to admit involuntary committed individuals (Marchman Act.)

Service Area*

In which areas of the county do you physically provide services?

North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)

Impact on Organization*

What has been the impact of the coronavirus/COVID-19 on the services of your organization? (Example: inability to provide enough food, unable to provide behavioral health sessions, lack of volunteerism, etc.)

Since the start of the pandemic we have not been able to depend upon much needed volunteers and interns. To limit the risk exposure to the clients and staff, no visitors were allowed in the facility. We had to quickly adopt telehealth as the preferred treatment modality. With that came added costs for the platform, equipment, and internet connectivity. Due to the high stress, our clients required additional psychiatric care. This included medication. In an effort to boost morale and increase staff retention, we used several retention strategies to include bonuses, additional 2 weeks of paid administrative leave for staff that tested positive for Covid and monthly appreciation treats for the staff such as donuts, pizza, ect. As an essential service provider we were not in a position to close or reduce capacity as this is the only facility in this community that provides this type of service. To date we have never closed our doors at any of our programs. We remain committed to ensuring that our clients receive the service they need. We knew with the onset of the pandemic that suicide and substance disorders would be more prevalent in our community.

Fiscal Accountability

Federal Fund Disclosure*

If your organization is awarded this grant, you may be considered a subrecipient of federal funding. THEREFORE, if you are deemed a subrecipient and your organization reaches a threshold of having spent more than \$750,000 in federal funding this fiscal year (this INCLUDES other federally funded programs), it will be subject to requirements of the Federal Single Audit Act. This will require your organization to comply with Federal Compliance Requirements and may necessitate additional expenses for your organization and you should prepare for this.

It is advisable that you contact a certified public accountant (CPA) or other professional for guidance.

Yes, my organization understands and assumes all liabilities/costs in regards to federal funding.

Audited Financial Statements*

Does your organization routinely contract to have an audit conducted of its financial statements?

Yes

Most Recently Filed IRS Form 990*

Please upload a copy of the organization's most recently filed IRS Form 990. **This is absolutely required.**

2018 Form 990 fye 063019.pdf

Board-Approved Budget*

Please upload your most recently board-approved budget for this fiscal year in PDF format.

board budget 20-21.pdf

Audited Financial Statements

Most Recent Audited Financial Statements*

If your organization routinely contracts for an independent audit of its financial statements, including audits in accordance with Uniform Guidance and/or Chapter 10.650, Rules of the Auditor General, upload the most recent audit. The document should not be more than a year old.

2020 Audit agency for community treatment services inc.pdf
Audit has been uploaded.

Management Letter*

Please provide a management letter indicating any findings from your organization's most recent independent audit.

If there is no management letter, please explain why.

included in Audit above

Reimbursement of COVID-19 Related Expenses

Your organization may seek reimbursement for COVID-19 related expenditures between March 1, 2020 and the time of submittal of this application. **This is NOT a replacement for the loss of revenue from canceled fundraising events or a decrease in private/public support. These are costs already incurred and paid from reserves or rainy day funds that were used to deliver services within this funding's focus areas, *specifically* in response to the COVID-19 pandemic. These are funds that were NOT budgeted for use in this fiscal year.**

Attestation*

I affirm that this funding was expended by my organization solely for program costs in relation to COVID-19, and is not being requested on a unit-of-service basis. None of these costs have been reimbursed by any other funding source.

Yes, I affirm the above is accurate and true.

Amount of Reimbursement Requested*

Please specify the total amount of reimbursement your organization is seeking.

\$7,578.00

Documentation of Expenses*

Please use this template to describe the expenses for which you are seeking reimbursement.

Upload records of expenses indicating the use of unbudgeted funds using some or all of the financial documents:

- Receipts documenting the purchase of unbudgeted items or service
- Credit Card Statements showing payment of items (with MOST account numbers REDACTED)
- Bank Statements showing payment of credit cards (with MOST account numbers REDACTED)
- Financial reports that were presented to a Board of Directors
- Board minutes that show authorization of withdrawal(s) from reserve funds
- Bank statements with redacted account numbers indicating usage of unbudgeted funds

If you have selected more than one Priority Funding Area in the introductory section, please ensure to include information that separates the expenses. If necessary, use the textbox below to indicate any clarifying information regarding uploaded documentation.

pinellas cares expenses.pdf

Expense sheet is attached. I uploaded it in both documentation expenses section below as it would not allow one to be blank.

Documentation of Expenses, 2nd Upload*

If documentation does not fit into one file, upload a second file here.

pinellas cares expenses.pdf

Number Served by Funding Area*

Please *briefly* specify how many people were served by the programming for which you are seeking reimbursement. If you are applying for reimbursement in multiple Funding Areas, *be sure* to provide numbers for each one. Numbers do not need to be unduplicated.

Example

Food: 1250 people

Behavioral Health: 250 people

The funding is for Behavioral Health for 60 residential beds and 10 ARF Beds

Funder Involvement

Which of the funders have provided a grant to your organization within the last three years?*

None of the above

Other Funding Sources

If your organization has submitted applications to other funders or has received funding in response to coronavirus/COVID-19 from another funder, please briefly describe below:

ACTS received \$150,000 from Hillsborough County Safety net. ACTS received \$453,442.54 from HHS for Phase 3 Provider Relief. ACTS received \$2,102,100 from the Payroll Protection Program

Corrective Action*

Is your organization currently under a corrective action agreement with any funder (including but not limited to those listed above)? If yes, please explain in detail, including the status of the corrective action. If no, state **No**.

NO

Confirmation

Signature and Affirmation*

By submitting this application, I hereby swear that executive leadership is aware of this request for funding, and if this funding is approved, my organization will be able to use these funds in the manner described in the application.

Please type your name as an electronic signature and the date on which you are submitting this application.

Beth Ann Sanders

File Attachment Summary

Applicant File Uploads

- 2018 Form 990 fye 063019.pdf
- board budget 20-21.pdf
- 2020 Audit agency for community treatment services inc.pdf
- pinellas cares expenses.pdf
- pinellas cares expenses.pdf

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
JUNE 30, 2019

PREPARED FOR:

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.
4612 N 56TH STREET
TAMPA, FL 33610

PREPARED BY:

CBIZ MHM, LLC
13577 FEATHER SOUND DRIVE STE 400
CLEARWATER, FL 33762

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY MAY 15, 2020.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2019

PREPARED FOR:

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.
4612 N 56TH STREET
TAMPA, FL 33610

PREPARED BY:

CBIZ MHM, LLC
13577 FEATHER SOUND DRIVE STE 400
CLEARWATER, FL 33762

AMOUNT DUE OR REFUND:

OVERPAYMENT OF \$527. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO
THE ESTIMATED TAX PAYMENTS.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0027

RETURN MUST BE MAILED ON OR BEFORE:

MAY 15, 2020

SPECIAL INSTRUCTIONS:

THE RETURN SHOULD BE SIGNED AND DATED.

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2018, or fiscal year beginning JUL 1, 2018, and ending JUN 30, 2019

2018

Department of the Treasury
Internal Revenue Service

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

Name of exempt organization

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Employer identification number

**** - *** 0626**

Name and title of officer

**ASHA TERMINELLO
CEO**

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

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

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>23,373,327.</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

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

Officer's PIN: check one box only

I authorize CBIZ MHM, LLC to enter my PIN 60626
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

50465137755

Do not enter all zeros

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

ERO's signature ▶ CBIZ MHM, LLC Date ▶ _____

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2018)

EXTENDED TO MAY 15, 2020

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.</p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite 4612 N 56TH STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code TAMPA, FL 33610</p> <p>F Name and address of principal officer: ASHA TERMINELLO SAME AS C ABOVE</p>	<p>D Employer identification number ** - *** 0626</p> <p>E Telephone number (813) 246-4899</p> <p>G Gross receipts \$ 23,484,101.</p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)</p> <p>H(c) Group exemption number ▶</p>
<p>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</p> <p>J Website: ▶ WWW.ACTSFL.ORG</p> <p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		
		<p>L Year of formation: 1978 M State of legal domicile: FL</p>

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: PROVIDING BEHAVIORAL HEALTH CARE SERVICES IN SUBSTANCE ABUSE AND MENTAL HEALTH TREATMENT		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	449
	6	Total number of volunteers (estimate if necessary)	6	10
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,389.
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b	2,389.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	21,662,887.	22,595,627.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,050,525.	866,756.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,632.	-92,901.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	3,845.
12			22,717,044.	23,373,327.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	12,145,961.	12,114,845.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,351,661.	10,845,538.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	22,497,622.	22,960,383.
	19	Revenue less expenses. Subtract line 18 from line 12	219,422.	412,944.
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)	12,818,643.	13,474,032.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,805,007.	5,268,721.
	22		8,013,636.	8,205,311.

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	<p>Signature of officer ASHA TERMINELLO, CEO</p> <p>Type or print name and title</p>	Date			
Paid Preparer Use Only	Print/Type preparer's name ALICIA HOLLOWAY	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01337755
	Firm's name ▶ CBIZ MHM, LLC	Firm's EIN ▶ ** - *** 5969	Phone no. 727-572-1400		
	Firm's address ▶ 13577 FEATHER SOUND DRIVE STE 400 CLEARWATER, FL 33762				

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

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Form 990 (2018)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: AS A COMPREHENSIVE, COMMUNITY-BASED BEHAVIORAL HEALTH ORGANIZATION, ACTS MISSION IS TO APPLY THE BEST OF CONTEMPORARY PHYSICAL AND BEHAVIORAL HEALTH INTERVENTIONS AND SOCIAL SUPPORT SERVICES AVAILABLE TO ASSIST INDIVIDUALS AND FAMILIES TO ENGAGE AND SUCCEED IN RECOVERY.

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 [X] 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 [X] 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 \$ 15,177,097. including grants of \$) (Revenue \$ 629,345.) BEHAVIORAL HEALTH SERVICES (SEE SCHEDULE O)

4b (Code:) (Expenses \$ 4,368,966. including grants of \$) (Revenue \$ 237,411.) HOUSING (SEE SCHEDULE O)

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

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

4e Total program service expenses 19,546,063.

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Form 990 (2018)

Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	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	1a	87
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a	449	
b	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	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	X	
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
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	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
b	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?		X
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?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
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?	N/A	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	N/A	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	N/A	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	N/A	10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	N/A	11a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	N/A	12b
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	N/A	13a
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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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
7b	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:		
8a	The governing body?	X	
8b	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
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	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	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website 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 **BETH ANN SANDERS - (813) 728-9756**
4612 N 56TH ST, TAMPA, FL 33610

**AGENCY FOR COMMUNITY TREATMENT
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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 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) PATRICK H. MAZZA PRESIDENT	2.00 0.00	X						0.	0.	0.
(2) WILLIAM HIRSCH TREASURER	2.00 0.00	X						0.	0.	0.
(3) CYNTHIA A. PARSONS SECRETARY	2.00 0.00	X						0.	0.	0.
(4) GARY ENNIS DIRECTOR	2.00 0.00	X						0.	0.	0.
(5) CATHERINE BATSCHE DIRECTOR	2.00 0.00	X						0.	0.	0.
(6) JEFF PAULK DIRECTOR	2.00 0.00	X						0.	0.	0.
(7) SHARON CARTER DIRECTOR	2.00 0.00	X						0.	0.	0.
(8) CHRIS HUBER DIRECTOR	2.00 0.00	X						0.	0.	0.
(9) FREDERICK "RICKY" HEARN DIRECTOR	2.00 0.00	X						0.	0.	0.
(10) JAMES C. JACOB PAST PRESIDENT (7/1/18-3/31/19)	2.00 0.00	X						0.	0.	0.
(11) LAWRENCE A. GILLEY INTERIM CEO (7/1/18-4/6/19)	40.00 0.00			X				187,914.	0.	4,456.
(12) JOHN SHEEHAN (SCH L, PART IV) INTERIM CEO (1/1/19-5/20/19)	40.00 0.00			X				0.	0.	0.
(13) ASHA B. TERMINELLO COO	40.00 0.00			X				110,729.	0.	12,097.
(14) BETH ANN SANDERS CFO	40.00 0.00			X				108,491.	0.	8,593.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

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 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			
1b Sub-total							407,134.	0.	25,146.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							407,134.	0.	25,146.	

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 3

	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
ORANGE BLOSSOM CATERING, 220 FOURTH ST NORTH, ST. PETERSBURG, FL 33701	FOOD SERVICE FOR RESIDENTIAL CLIENTS	735,950.
G4S SECURE SOLUTIONS PO BOX 277469, ATLANTA, GA 30384-7469	SECURITY GUARDS	177,961.
CLEAN SWEEP 206 E WATERS AVE, TAMPA, FL 33604	JANITORIAL SERVICE AND SUPPLIES	163,636.
CREDIBLE BEHAVIOR HEALTH, INC., 1 CHOICE HOTELS CIR, 11TH FL, ROCKVILLE, MD 20850	HER SOFTWARE/SUPPORT; ME	162,070.
TRI-COUNTY HUMAN SERVICES, INC., 1815 CRYSTAL LAKE DR, LAKELAND, FL 33801-5979	FOOD SERVICE FOR RESIDENTIAL CLIENTS	150,900.

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 7

**AGENCY FOR COMMUNITY TREATMENT
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Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	9,121,589.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,474,038.				
	g Noncash contributions included in lines 1a-1f: \$		101,931.				
	h Total. Add lines 1a-1f		22,595,627.				
	Program Service Revenue	2 a RENTAL INCOME	Business Code 531110	444,969.	444,969.		
b PATIENT FEES		624190	196,771.	196,771.			
c DRUG LAB PROCESSING FEES		621511	163,612.	163,612.			
d FOOD STAMPS		624190	61,404.	61,404.			
e							
f All other program service revenue							
g Total. Add lines 2a-2f			866,756.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		3,023.			3,023.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	17,245.				
		(ii) Personal					
		b Less: rental expenses	14,100.				
		c Rental income or (loss)	3,145.				
	d Net rental income or (loss)		3,145.		2,689.	456.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other	750.				
		b Less: cost or other basis and sales expenses	96,674.				
		c Gain or (loss)	-95,924.				
	d Net gain or (loss)		-95,924.			-95,924.	
	8 a 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							
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a ADVERTISING	541800	700.		700.			
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		700.					
12 Total revenue. See instructions		23,373,327.	866,756.	3,389.	-92,445.		

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

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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	422,660.		422,660.	
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	9,893,612.	8,809,985.	1,083,627.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	130,281.	109,348.	20,933.	
9 Other employee benefits	868,753.	753,665.	115,088.	
10 Payroll taxes	799,539.	700,247.	99,292.	
11 Fees for services (non-employees):				
a Management	92,500.		92,500.	
b Legal	101,420.	29,125.	72,295.	
c Accounting	109,094.		109,094.	
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 Sch O.)	1,747,225.	1,581,812.	165,413.	
12 Advertising and promotion	192.		192.	
13 Office expenses	894,237.	539,678.	354,559.	
14 Information technology	183,792.		183,792.	
15 Royalties				
16 Occupancy	3,736,827.	3,532,807.	204,020.	
17 Travel	270,650.	214,058.	56,592.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	39,714.	17,879.	21,835.	
20 Interest	20,317.		20,317.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	746,755.	645,031.	101,724.	
23 Insurance	394,235.	315,233.	79,002.	
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 FOOD, DIETARY NEEDS & C	1,137,483.	1,125,970.	11,513.	
b MEDICAL, PHARMACY & LAB	726,515.	726,341.	174.	
c HOUSEKEEPING, LAUNDRY &	186,908.	162,964.	23,944.	
d CLIENT EXPENSES	185,296.	185,296.		
e All other expenses	272,378.	96,624.	175,754.	
25 Total functional expenses. Add lines 1 through 24e	22,960,383.	19,546,063.	3,414,320.	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 if following SOP 98-2 (ASC 958-720)

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Form 990 (2018)

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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	14,999.	1	14,564.	
	2 Savings and temporary cash investments	1,073,542.	2	2,092,910.	
	3 Pledges and grants receivable, net	2,905,941.	3	2,925,856.	
	4 Accounts receivable, net	57,329.	4	51,473.	
	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 instr). Complete Part II of Sch L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use	57,827.	8	64,770.	
	9 Prepaid expenses and deferred charges	406,602.	9	312,140.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,435,556.			
	b Less: accumulated depreciation	10b 10,125,555.	7,347,883.	10c	7,310,001.
	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	954,520.	15	702,318.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	12,818,643.	16	13,474,032.		
Liabilities	17 Accounts payable and accrued expenses	981,080.	17	1,582,140.	
	18 Grants payable		18		
	19 Deferred revenue	47,134.	19	63,322.	
	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	3,573,231.	23	3,538,173.	
	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	203,562.	25	85,086.	
	26 Total liabilities. Add lines 17 through 25	4,805,007.	26	5,268,721.	
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	6,685,373.	27	7,374,929.	
	28 Temporarily restricted net assets	1,328,263.	28	830,382.	
	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	8,013,636.	33	8,205,311.		
34 Total liabilities and net assets/fund balances	12,818,643.	34	13,474,032.		

Form 990 (2018)

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Form 990 (2018)

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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	23,373,327.
2 Total expenses (must equal Part IX, column (A), line 25)	2	22,960,383.
3 Revenue less expenses. Subtract line 2 from line 1	3	412,944.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,013,636.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	-122,181.
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	-99,088.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,205,311.

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?	2a		X
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			
b Were the organization's financial statements audited by an independent accountant?	2b	X	
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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
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?	2c	X	
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?	3a	X	
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	3b	X	

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
****-***0626**

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

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

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

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

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16611470.	20403896.	20904733.	21662887.	22595627.	102178613
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 ...	9,691.	8,336.	6,938.	5,494.	4,005.	34,464.
4 Total. Add lines 1 through 3	16621161.	20412232.	20911671.	21668381.	22599632.	102213077
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.						102213077

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	16621161.	20412232.	20911671.	21668381.	22599632.	102213077
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...	2,533.	1,708.	3,037.	2,932.	3,023.	13,233.
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...					3,389.	3,389.
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						102229699
12 Gross receipts from related activities, etc. (see instructions)					12	4,535,148.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.98 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.99 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<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"/>

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

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

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

Section A. Public Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2017 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2017 Schedule A, Part III, line 17 18%.

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

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

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

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3, 3a, 3b.

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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).		

Schedule A (Form 990 or 990-EZ) 2018

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

AGENCY FOR COMMUNITY TREATMENT

Schedule A (Form 990 or 990-EZ) 2018 SERVICES, INC.

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.)

Multiple horizontal lines for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2018

Name of the organization

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Employer identification number

**** - *** 0626**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number ** - ***0626
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CENTRAL FLORIDA BEHAVIORAL HEALTH NETWORK 719 U.S. HWY 301 S TAMPA, FL 33619	\$ 11,437,196.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	CHILDNET 1100 W MCNAB RD FT LAUDERDALE, FL 33309	\$ 749,551.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DEPARTMENT OF JUNVENILE JUSTICE 6746 CAROLINE ST MILTON, FL 32570	\$ 1,597,904.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	HILLSBOROUGH COUNTY SOCIAL SERVICES 601 E KENNEDY BLVD, 24TH FL TAMPA, FL 33602	\$ 1,575,906.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	FLORIDA DEPARTMENT OF VETERANS AFFAIRS 11351 ULMERTON RD, STE 311-K LARGO, FL 33778-1630	\$ 675,074.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 400 W BAY ST, STE 1015 JACKSONVILLE, FL 32202	\$ 2,821,348.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number ** - ***0626
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	HILLSBOROUGH COUNTY HEALTH CARE SERVICES 601 E KENNEDY BLVD, 16TH FL TAMPA, FL 33602	\$ 1,575,530.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	FLORIDA ALCOHOL AND DRUG ABUSE ASSOCIATION/VIVITROL 2868 MAHAN DR, STE 1 TALLAHASSEE, FL 32308	\$ 482,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MENTAL HEALTH COURT AND ENHANCED OFFENDER DIVERSION INITIATIVE 601 E KENNEDY BLVD TAMPA, FL 33602	\$ 466,473.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number ** - ***0626
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number **-***0626
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.
Employer identification number ** - *** 0626

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political campaign activity expenditures \$
3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

LHA

832041 11-08-18

AGENCY FOR COMMUNITY TREATMENT

Schedule C (Form 990 or 990-EZ) 2018 SERVICES, INC.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2018

AGENCY FOR COMMUNITY TREATMENT

Schedule C (Form 990 or 990-EZ) 2018 SERVICES, INC.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		5,967.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			5,967.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures (see instructions)	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE ORGANIZATION ENGAGED A LOBBYING CONSULTANT TO COMPOSE A LEGISLATIVE REQUEST FOR FUNDING.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018 Open to Public Inspection

Name of the organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Employer identification number ** - *** 0626

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, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, and acquired after 7/25/06), and questions about monitoring, expenses, and reporting.

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, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting works of art, historical treasures, or other similar assets held for public exhibition, education, or research.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Schedule D (Form 990) 2018

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:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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:
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 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		2,180,988.		2,180,988.
b Buildings		10,911,846.	6,674,843.	4,237,003.
c Leasehold improvements		1,115,917.	871,351.	244,566.
d Equipment		2,847,015.	2,222,904.	624,111.
e Other		379,790.	356,457.	23,333.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,310,001.

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Schedule D (Form 990) 2018

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. (Col. (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. (Col. (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) DEPOSITS	149,500.
(2) DEBT ISSUE COSTS	12,797.
(3) GIFTED FACILITIES	532,902.
(4) MISCELLANEOUS RECEIVABLES	5,129.
(5) DUE FROM AFFILIATE	1,990.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	702,318.

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATIONS	85,086.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	85,086.

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

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Schedule D (Form 990) 2018

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

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

1	Total revenue, gains, and other support per audited financial statements	1	25,002,551.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	1,212,229.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,212,229.
3	Subtract line 2e from line 1	3	23,790,322.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-416,995.
c	Add lines 4a and 4b	4c	-416,995.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	23,373,327.

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

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

1	Total expenses and losses per audited financial statements	1	24,309,983.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,334,410.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	15,190.
e	Add lines 2a through 2d	2e	1,349,600.
3	Subtract line 2e from line 1	3	22,960,383.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	22,960,383.

Part XIII Supplemental Information.

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

PART X, LINE 2:

ACTS HAS BEEN RECOGNIZED AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE). THEREFORE, NO PROVISION FOR INCOME TAXES HAS BEEN PRESENTED IN THESE COMBINED FINANCIAL STATEMENTS. ACTS HAS NOT REPORTED ANY UNRELATED BUSINESS INCOME; HOWEVER, SUCH STATUS IS SUBJECT TO FINAL DETERMINATION UPON EXAMINATION, IF ANY, OF THE RELATED INCOME TAX RETURNS BY THE APPROPRIATE TAXING AUTHORITIES.

THE ORGANIZATION IS NOT AWARE OF ANY TAX POSITIONS IT HAS TAKEN THAT ARE SUBJECT TO A SIGNIFICANT DEGREE OF UNCERTAINTY. TAX FILINGS FOR TAX YEARS AFTER 2015 REMAIN SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES.

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.

Schedule D (Form 990) 2018

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

GOVERNMENT GRANTS TO ACQUIRE AND IMPROVE CAPITAL ASSETS	80,910.
FORGIVENESS OF DEBT	110,000.
LOSS ON SALE OF EQUIPMENT	-95,924.
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	-497,881.
RENTAL EXPENSES REPORTED ON PART VIII, LINE 6B	-14,100.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	-416,995.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ACTS AFFORDABLE HOUSING, INC. EXPENSES (REPORTED ON FORM 1120)	1,090.
RENTAL EXPENSES REPORTED ON PART VIII, LINE 6B	14,100.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	15,190.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
****-***0626**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

-*0626

Schedule J (Form 990) 2018

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LAWRENCE A. GILLEY INTERIM CEO (7/1/18-4/6/19)	(i)	175,998.	2,400.	9,516.	3,538.	918.	192,370.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.

Schedule J (Form 990) 2018

** - *** 0626

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4A:

LAWRENCE GILLEY RECEIVED A SEVERANCE OF \$40,827 UPON SEPARATION IN APRIL
2019. THE SEVERANCE WAS PAID AFTER THE 2018 CALENDAR YEAR END AND THUS IS
NOT REFLECTED IN THE COMPENSATION REPORTED IN SCHEDULE J, PART II.

SCHEDULE L (Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2018

Open To Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury Internal Revenue Service

Name of the organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Employer identification number ** - *** 0626

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization?, (e) Original principal amount, (f) Balance due, (g) In default?, (h) Approved by board or committee?, (i) Written agreement?

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2018

AGENCY FOR COMMUNITY TREATMENT

Schedule L (Form 990 or 990-EZ) 2018 SERVICES, INC.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues? (Yes/No). Row 1: HARBOR MANAGEMENT, INC., CONTRACT, 92,500., HARBOR TO P, No (X).

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: HARBOR MANAGEMENT, INC.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CONTRACT

(C) AMOUNT OF TRANSACTION \$ 92,500.

(D) DESCRIPTION OF TRANSACTION: HARBOR TO PROVIDE MANAGEMENT IN THE PERSON OF JOHN SHEEHAN AS TEMPORARY CEO. SEE FORM 990, PART VI, SECTION A, LINE 3 AND RELATED SCHEDULE O DISCLOSURE.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.** Employer identification number ****-***0626**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	3	80,910.	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	50	9,100.	\$1 PER POUND
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (OFFICE SUPPLI)	X	2	5,890.	FAIR MARKET VALUE
26 Other ▶ (SCHOOL SUPPLI)	X	2	5,681.	FAIR MARKET VALUE
27 Other ▶ (OTHER)	X	1	350.	FAIR MARKET VALUE
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2018

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.

Schedule M (Form 990) 2018

** - *** 0626

Page 2

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.

Employer identification number

** - ***0626

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

BEHAVIORAL HEALTH SERVICES: CRISIS CARE

ADULT ADDICTION RECEIVING FACILITY (AARF)

THIS IS A MEDICALLY SUPERVISED, INPATIENT, SHORT-TERM, ACUTE CARE

DETOXIFICATION AND STABILIZATION FACILITY FOR ADULTS (MALE OR FEMALE),

WITH SIGNIFICANT SUBSTANCE IMPAIRMENT OR CO-OCCURRING MENTAL HEALTH AND

SUBSTANCE ABUSE DISORDERS. SERVICES INCLUDE PHYSICAL ASSESSMENT,

HIV/AIDS RISK AND SUBSTANCE ABUSE ASSESSMENTS, MEDICAL EXAMINATION,

DIAGNOSTIC SERVICES, COUNSELING, AA MEETINGS, AND REFERRAL TO

INDIVIDUALS THROUGHOUT THE SUNCOAST REGION. SERVICES ARE AVAILABLE 24

HOURS A DAY, 7 DAYS A WEEK.

CENTRAL RECEIVING FACILITY (CRF)

THE CENTRAL RECEIVING FACILITY (CRF) IS THE CENTRAL INTAKE FOR THE

ASSESSMENT AND REFERRAL OF ADULTS SUFFERING FROM A BEHAVIORAL HEALTH,

MENTAL HEALTH OR SUBSTANCE ABUSE CRISIS. THE CRF WAS DESIGNED FOR USE

BY LAW ENFORCEMENT AS THE SINGLE POINT OF ACCESS INTO THE BEHAVIORAL

HEALTH SYSTEM OF CARE. THIS FACILITY IS A JOINT VENTURE PARTNERSHIP

WITH ACTS AND GRACEPOINT.

AMETHYST RESPITE CENTER (ARC) INEBRIATE SHELTER

THE INEBRIATE SHELTER, AMETHYST RESPITE CENTER (ARC), IS DESIGNED AS A

DIVERSION PROGRAM FROM CORRECTIONAL FACILITIES; HOSPITAL EMERGENCY

ROOMS, AND DETOXIFICATION AND CRISIS STABILIZATION PROGRAMS. LAW

ENFORCEMENT REFERRALS MUST BE 18 YEARS OF AGE OR OLDER, UNDER THE

INFLUENCE OF ALCOHOL AND/OR DRUGS, AND AMBULATORY. THE CENTER IS

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
**** - *** 0626**

CO-OCCURRING CAPABLE AND ACCEPTS INDIVIDUALS WITH SUBSTANCE ABUSE AND MENTAL HEALTH DISORDERS.

JUVENILE ASSESSMENT CENTER (JAC)

JUVENILE ASSESSMENT CENTERS (JAC), IN HILLSBOROUGH AND POLK COUNTY, ARE CENTRAL RECEIVING, PROCESSING, ASSESSMENT, AND INTERVENTION PROGRAMS THAT BRING COMMUNITY SERVICES FOR YOUNG OFFENDERS AND TRUANTS IN A MULTI-AGENCY COLLABORATIVE MANNER AT A SINGLE LOCATION. YOUTH MUST BE BROUGHT TO THE JAC BY LAW ENFORCEMENT. CASE MANAGEMENT SERVICES ARE PROVIDED AT JAC SPECIFICALLY FOR YOUTH THAT ARE MINOR OFFENDERS AND THEREFORE ELIGIBLE TO BE DIVERTED FROM THE JUVENILE COURT SYSTEM. ACTS PROVIDES THE CASE MANAGEMENT SERVICES, INCLUDING INTAKE, ASSESSMENT AND DIRECT REFERRALS UNTIL THE YOUTH COMPLETES THE DIVERSION PROGRAM. PREVENTION SERVICES ARE PROVIDED TO ALL INDIVIDUALS PRESENTED FOR JAC SERVICES. THE INDIVIDUALS VIEW A VIDEO TARGETED AT SUBSTANCE ABUSE PREVENTION AND ARE GIVEN THE OPPORTUNITY TO DISCUSS THE FILM WITH A TRAINED STAFF. THE INDIVIDUALS ARE ASKED TO COMPLETE A SATISFACTION SURVEY.

JUVENILE ADDICTION RECEIVING FACILITY (JARF)

THE JARF IS AN INPATIENT FACILITY WITH MEDICALLY AND CLINICALLY INTEGRATED PROTOCOL DESIGNED TO PROVIDE SHORT TERM ACUTE CARE SERVICES FOR ADOLESCENTS, 12-17 YEARS OLD, WITH CURRENT AND SIGNIFICANT SUBSTANCE ABUSE IMPAIRMENT OR CO-OCCURRING MENTAL HEALTH AND SUBSTANCE ABUSE DISORDERS. SERVICES ARE AVAILABLE 24 HOURS A DAY, 7 DAYS A WEEK.

BEHAVIORAL HEALTH SERVICES: YOUTH RESIDENTIAL

THONOTOSASSA

Name of the organization	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number	** - *** 0626
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THIS LEVEL II RESIDENTIAL PROGRAM PROVIDES SERVICES TO MALE ADOLESCENTS WHO HAVE ABUSED ALCOHOL/OTHER DRUGS. THIS SITE HOSTS AN ALTERNATIVE SCHOOL WITH TEACHERS PROVIDED BY THE HILLSBOROUGH COUNTY SCHOOL BOARD. RESIDENTIAL SERVICES INCLUDE SHORT AND LONG TERM TREATMENT, USUALLY THREE TO SIX MONTHS, BASED ON AN INDIVIDUAL'S NEED.

NEW HORIZONS

THIS LEVEL II RESIDENTIAL PROGRAM PROVIDES SERVICES TO MALE ADOLESCENTS FROM POLK, HIGHLAND, AND HARDEE COUNTIES WHO HAVE ABUSED ALCOHOL/OTHER DRUGS. THIS SITE HOSTS AN ALTERNATIVE SCHOOL WITH TEACHERS PROVIDED BY THE POLK COUNTY SCHOOL BOARD. RESIDENTIAL SERVICES INCLUDE SHORT AND LONG TERM TREATMENT, USUALLY THREE TO SIX MONTHS, BASED ON AN INDIVIDUAL'S NEED.

ARRIS PROGRAM

THE ARRIS PROGRAM PROVIDES RESIDENTIAL AND THERAPEUTIC SERVICES TO DEPENDENT ADOLESCENT FEMALES BETWEEN THE AGES OF 13-17. WHILE IN THE PROGRAM, YOUTH ATTEND PUBLIC SCHOOL, RECEIVE MEDICAL SERVICES ALONG WITH CLINICAL TREATMENT, CASE MANAGEMENT, LIFE SKILLS TRAINING, RECREATIONAL, LEISURE AND CULTURAL OPPORTUNITIES.

BEHAVIORAL HEALTH SERVICES: ADULT RESIDENTIAL

KEYSTONE RESIDENTIAL TREATMENT PROGRAM (TARPON SPRINGS)

KEYSTONE RESIDENTIAL TREATMENT PROGRAM IS A CO-OCCURRING ADULT LEVEL II, NON-SECURE RESIDENTIAL PROGRAM FOR INDIVIDUALS, MALE AND FEMALE, CHRONICALLY DEBILITATED FROM ALCOHOLISM OR DRUG ABUSE AND MENTAL HEALTH ISSUES, WHO HAVE NOT RESPONDED TO TRADITIONAL TREATMENT SERVICES.

KEYSTONE SERVES AS AN ALTERNATIVE TO INCARCERATION FOR BOTH THE

Name of the organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number ** - *** 0626
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PINELLAS COUNTY AND HILLSBOROUGH COUNTY JAILS.

TRANSITIONAL HOUSING AND VETERAN SERVICES

THIS RESIDENTIAL PROGRAM THAT PROVIDES REHABILITATION TO VETERANS WHO ARE HOMELESS WITH SUBSTANCE ABUSE AND / OR MENTAL HEALTH DISORDERS.

INDIVIDUALS MUST BE WILLING AND ABLE TO MOVE TO INDEPENDENT LIVING

WITHIN TWO (2) YEARS. PRE-ADMISSION SCREENING IS REQUIRED; PRIORITY IS

GIVEN TO HILLSBOROUGH COUNTY RESIDENTS, WITH REFERRALS TAKEN FROM

PINELLAS COUNTY AND BAY PINES HOSPITAL.

VETERANS RECOVERY SUPPORT SERVICES (VRSS)

VRSS PROVIDES ROOM, BOARD, SUPERVISION AND TRANSPORTATION SERVICES TO

MALE AND FEMALE VETERANS REFERRED BY THE VA. THE RECOVERY SUPPORT

SERVICES ARE DESIGNED TO ASSIST IN THE REHABILITATION OF PERSONS SERVED

BY PROMOTING SUPPORT AND INTEGRATED PERSONALIZED CARE AS PART OF THEIR

ON-GOING RECOVERY PROCESS. SERVICES ARE AVAILABLE 24 HOURS A DAY, 7

DAYS A WEEK AS NEEDED. VETERANS ARE PROVIDED A SAFE, SUPPORTIVE

ENVIRONMENT THAT FACILITATES THEIR PROGRESS IN BUILDING A FIRM

FOUNDATION FOR RECOVERY. DURING THEIR STAY, THE VETERANS RECEIVE

ON-GOING CONTINUUM OF CARE AND EVALUATION THAT ADDRESSES DISPOSITION

AND FURTHER TREATMENT RECOMMENDATIONS TO LEND SUPPORT IN THE LONGEVITY

OF THEIR RECOVERY.

BEHAVIORAL HEALTH SERVICES: OUTPATIENT SERVICES

OUTPATIENT DETOX RECOVERY

THE ACTS OUTPATIENT DETOX PROGRAM PROVIDES A SMART RECOVERY TREATMENT

MODEL, PSYCHO-EDUCATIONAL GROUPS, HEALTH AND NUTRITION CLASSES AND

RANDOM DRUG SCREENINGS. PROGRAM SERVICES ADDRESS THE WITHDRAWAL STAGES,

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
**** - *** 0626**

THE NEGATIVE EFFECTS OF SUBSTANCE ABUSE/USE AND CO-OCCURRING ISSUES.

INDIVIDUALS WHO ARE DETOXIFYING FROM DRUGS ARE SCREENED BY A NURSE, PHYSICIAN, AND THERAPIST AND MAY RECEIVE PRESCRIPTION MEDICATIONS TO REDUCE THE SEVERITY OF WITHDRAWAL SYMPTOMS. THE PROGRAM PROVIDES 4 HOURS OF STRUCTURED ACTIVITIES 7 DAYS A WEEK. HOURS AND TREATMENT SERVICES ARE FLEXIBLE IN ORDER TO ACCOMMODATE INDIVIDUAL NEEDS AND VARYING SCHEDULES.

OUTPATIENT ASSESSMENT (56TH STREET)

THE ASSESSMENT UNIT PROVIDES EVALUATION AND ASSESSMENT FOR ALL INDIVIDUALS (YOUTH & ADULT) REQUESTING ACCESS TO SERVICES FOR SUBSTANCE USE AND CO-OCCURRING MENTAL HEALTH ISSUES, AS WELL AS FOR PERSONS WHO ARE CONCERNED ABOUT A FAMILY MEMBER/SIGNIFICANT OTHER WHO IS ABUSING SUBSTANCES. SERVICES OFFERED INCLUDE SCREENING, PSYCHOSOCIAL EVALUATION AND ON-SITE URINALYSIS. INDIVIDUALS EVALUATED ARE GIVEN RECOMMENDATIONS FOR TREATMENT SERVICES BASED ON THE ASSESSMENT. ACTS IS EXPERIENCED IN WORKING WITH PERSONS WHO HAVE LEGAL REQUIREMENTS TO PARTICIPATE IN TREATMENT, INCLUDING CRIMINAL COURT, DIVERSION, CHILD WELFARE, AND MARCHMAN ACT COMMITMENTS. ACTS ALSO WELCOMES PERSONS SEEKING HELP ON A VOLUNTARY BASIS. PHONES ARE STAFFED BETWEEN 8 A.M. - 5 P.M. (MONDAY - FRIDAY). ASSESSMENTS ARE AVAILABLE ON A WALK-IN BASIS (FIRST COME, FIRST SERVED) FROM 9 A.M. - 2 P.M. ON MONDAY THURSDAY. APPOINTMENTS ARE ALSO AVAILABLE FOR ASSESSMENT DURING THE WEEK. ACTS ACCEPTS SOME INSURANCES, MEDICAID, AND OFFERS A SLIDING SCALE FOR PERSONS WHO QUALIFY.

MEDICATION MANAGEMENT SERVICES

MEDICATION MANAGEMENT SERVICES PROVIDES PSYCHIATRIC EVALUATION,

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
**** - *** 0626**

MEDICATION MANAGEMENT AND MONITORING. INTERVENTION SERVICES INCLUDE ASSISTING INDIVIDUALS TO OBTAIN NECESSARY RESOURCES, SUCH AS HEALTH INSURANCE, THAT WILL HELP REGAIN SELF-SUFFICIENCY.

RECOVERY SUPPORT (56TH STREET)

THE PROGRAM OFFERS INDIVIDUAL AND GROUP COUNSELING SERVICES 5 DAYS A WEEK, OFFERING PSYCHO-EDUCATIONAL GROUPS AND ONE TO ONE COUNSELING THAT HELPS PERSONS TO LEARN MORE ABOUT ADDICTION, AND HOW TO BUILD A STRONG RECOVERY USING COMMUNITY RESOURCES AND NATURAL AND PEER SUPPORT SYSTEMS. SERVICES ARE PROVIDED BY CERTIFIED PEER OR RECOVERY SUPPORT SPECIALISTS. THIS PROGRAM IS PARTICULARLY GOOD FOR PERSONS WHO ARE IN THE EARLY STAGES OF SUBSTANCE MISUSE, AND THOSE WHO HAVE HAD GOOD RECOVERY BUT RELAPSED.

AFTERCARE SERVICES (56TH STREET)

THESE SERVICES ARE OFFERED TO ALL INDIVIDUALS PRIOR TO DISCHARGE FROM TREATMENT IN ORDER TO SUPPORT RECOVERY AND PREVENT RELAPSE. PERSONS WHO HAVE COMPLETED TREATMENT IN OTHER AGENCIES ARE WELCOME TO PARTICIPATE IN ACTS AFTERCARE.

MEDICATION ASSISTED THERAPIES

MEDICATION ASSISTED TREATMENT (MAT) IS THE USE OF MEDICATIONS, IN COMBINATION WITH COUNSELING AND BEHAVIORAL THERAPIES, TO PROVIDE A WHOLE-PATIENT APPROACH TO THE TREATMENT OF SUBSTANCE USE DISORDERS. RESEARCH SHOWS THAT WHEN TREATING SUBSTANCE-USE DISORDERS, A COMBINATION OF MEDICATION AND BEHAVIORAL THERAPIES IS MOST SUCCESSFUL. MAT IS CLINICALLY DRIVEN WITH A FOCUS ON INDIVIDUALIZED PATIENT CARE.

ONE OF ACTS' MEDICATION ASSISTED PROGRAMS INCLUDES VIVITROL, A

Schedule O (Form 990 or 990-EZ) (2018)

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Name of the organization **AGENCY FOR COMMUNITY TREATMENT
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ONCE-A-MONTH INJECTABLE VERSION OF NALTREXONE. VIVITROL, IN COMBINATION WITH COUNSELING HAS BEEN SHOWN IN STUDIES TO BE EFFECTIVE IN TREATMENT FOR ALCOHOL DEPENDENCE AND PREVENTION OF RELAPSE TO OPIATE DEPENDENCE. PERSONS NEED TO BE COMPLETELY DETOXED FROM ALCOHOL AND/OR ALL OPIATES BEFORE BEGINNING VIVITROL TREATMENT, AND A MEDICAL ASSESSMENT AND MONITORING ARE REQUIRED. VIVITROL IS NON-ADDICTIVE AND THERE IS NO WITHDRAWAL WHEN VIVITROL TREATMENT HAS CEASED.

BEHAVIORAL HEALTH SERVICES: ADDITIONAL SERVICES
HILLSBOROUGH COUNTY JAIL DIVERSION PROGRAM / PRE-ARREST INTERCEPT PROGRAM (PIP)

THE PRE-ARREST INTERCEPT PROGRAM (PIP) CENTRAL DIVERSION CENTER OFFERS A SINGLE POINT OF ENTRY INTO THE BEHAVIORAL HEALTH SYSTEM FOR ASSESSMENTS AND APPROPRIATE PLACEMENT OF ADULT INDIVIDUALS EXPERIENCING A CRISIS. THE PIP IS DESIGNED TO PROVIDE IMMEDIATE ASSESSMENT/EVALUATION AND TREATMENT, CRISIS COUNSELING, CASE MANAGEMENT LINKAGE, AND OTHER WRAPAROUND SERVICES. PARTICIPANTS ARE ENGAGED AT THE HILLSBOROUGH COUNTY SHERIFF'S OFFICE ADJACENT TO BOOKING WHERE ELIGIBLE PARTICIPANTS MAY BE LINKED TO SERVICES. THE PROGRAM IS A 24/7 PRE-BOOKING DIVERSION PROGRAM THAT INCLUDES AN INTENSIVE CASE MANAGEMENT TEAM TARGETING THOSE WITH MORE SEVERE NEEDS. THIS SYSTEM ENSURES THAT PEOPLE WITH MENTAL ILLNESS CAN RECEIVE THE TREATMENT AND SERVICES THEY NEED AS AN ALTERNATIVE TO INCARCERATION.

TAMPA FAMILY HEALTH CENTER

AN ACTS CLINICIAN WORKS WITH TAMPA FAMILY HEALTH CENTER CLINICS TO PROVIDE OUTPATIENT SERVICES FOR PATIENTS REFERRED BY A PRIMARY CARE PHYSICIAN. THE GOAL IS TO FOCUS ON BUILDING A STRONG THERAPEUTIC

Name of the organization AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number ** - *** 0626
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RELATIONSHIP IN PRIMARY CARE THAT IS RESPONSIVE TO INDIVIDUALS' NEEDS AND CONCERNS AND HAS ACCESS TO THE APPROPRIATE MEDICAL AND BEHAVIORAL HEALTH RELEVANT SKILLS AND KNOWLEDGE. THE MODEL SUPPORTS THE PRIMARY CARE PROVIDER IN IDENTIFYING AND TREATING PATIENTS WITH BEHAVIORAL HEALTH DIAGNOSES AND/OR NEED FOR BEHAVIORAL INTERVENTIONS. BEHAVIORAL HEALTH SERVICES INCLUDE ASSESSMENT, BRIEF THERAPIES, PLANNING, LINKING, MONITORING, ADVOCACY, AND OUTREACH.

THE OLIVIA PROJECT ACTS JUVENILE ASSESSMENT CENTER IN HILLSBOROUGH COUNTY HAS A PREVENTATIVE PROGRAM KNOWN AS THE OLIVIA PROJECT. FAMILIES IN CRISIS ARE INVITED TO COME TO THE JAC AND RECEIVE FREE SERVICES SIMILAR TO WHAT YOUTH WHO HAVE BEEN BROUGHT IN BY LAW ENFORCEMENT RECEIVE. TO BE ELIGIBLE FOR THIS SERVICE, THE YOUTH MUST NOT HAVE BEEN ARRESTED PREVIOUSLY. THIS PROGRAM IS NAMED AFTER ONE OF THE FIRST EMPLOYEES OF THE JAC, WHO WORKED THERE FOR ALMOST 25 YEARS AND NOW VOLUNTEERS THERE. TOPICS COVERED INCLUDE SUBSTANCE ABUSE, AGGRESSION, DOMESTIC VIOLENCE AND MORE.

FORM 990, PART III, LINE 4B, DESCRIPTION OF PROGRAM SERVICE:

HOUSING:
TRANSITIONAL HOUSING FOR VETERANS LOCATED AT ACTS' DREW PARK CAMPUS, IN HILLSBOROUGH COUNTY, PROVIDES RESIDENTIAL TREATMENT, ROOM, BOARD, SUPERVISION AND SHUTTLE SERVICES TO THE VA FOR VETERANS. THOSE SERVED ARE HOMELESS OR PREVIOUSLY HOMELESS AND SUFFER FROM SUBSTANCE ABUSE DISORDERS AND/OR CO-OCCURRING MENTAL HEALTH/SUBSTANCE DISORDERS. THE RECOVERY SUPPORT SERVICES ARE DESIGNED TO ASSIST IN THE REHABILITATION

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OF PERSONS SERVED BY PROMOTING MUTUAL SUPPORT AND INTEGRATED PERSONALIZED CARE.

HILLSBOROUGH COUNTY COMMUNITY SUPPORT SERVICES OFFERS SITE-BASED PERMANENT SUPPORTIVE HOUSING FOR PERSONS WITH HIV/AIDS, HOMELESS AND CHRONICALLY HOMELESS VETERANS, AND INDIVIDUALS WITH SUBSTANCE ABUSE/MENTAL HEALTH DISORDERS. PERSONS AND FAMILIES IN THESE RESIDENCES ARE PROVIDED SUPPORT SERVICES THROUGH CASE MANAGERS.

ACTS 133RD STREET DUPLEX SERVES VETERANS WHO ARE HOMELESS AND IN NEED OF SUPPORTIVE SERVICES. THE HOME PROVIDES SAFE, ACCESSIBLE PERMANENT HOUSING WITH SUPPORTIVE SERVICES PROVIDED BY THE VA AS NEEDED.

ACTS VINCENTE GARCIA DUPLEX SERVES VETERANS WHO ARE HOMELESS. THE HOME PROVIDES SAFE, ACCESSIBLE PERMANENT HOUSING WITH SUPPORTIVE SERVICES PROVIDED BY THE VA AS NEEDED.

HILLSBOROUGH HEART PROGRAM PROVIDES PERMANENT SUPPORTIVE HOUSING THROUGH 136 APARTMENTS LOCATED THROUGHOUT HILLSBOROUGH COUNTY TO INDIVIDUALS WHO ARE CHRONICALLY HOMELESS WITH A DISABILITY VIA RENTAL ASSISTANCE AND AN ASSERTIVE COMMUNITY TREATMENT TEAM (ACT).

SANDRA PRINCE SAMARITAN HOME PROVIDES ROOM AND BOARD TO INDIVIDUALS WHO ARE CHRONICALLY HOMELESS IN NEED OF PERMANENT HOUSING. THE FACILITY IS DESIGNED TO PROVIDE A CLEAN, SAFE AND SUPPORTIVE ENVIRONMENT THAT IS SUPERVISED 24/7 BY RESIDENT SUPPORT STAFF.

BRIDGE HOUSING PROVIDES 90 DAY AND EMERGENCY SHELTER AND RECOVERY

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Page 2

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

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SERVICES TO HOMELESS INDIVIDUALS WITH CO-OCCURRING (SUBSTANCE ABUSE/MENTAL HEALTH) DISORDERS. SERVICES ARE PROVIDED IN 2 CONGREGATE LIVING LOCATIONS IN TAMPA AND 8 SCATTERED SITE APARTMENTS.

TRI-COUNTY PERMANENT SUPPORTIVE HOUSING OFFERS SITE-BASED AND APARTMENTS THROUGHOUT THE WINTER HAVEN, LAKE LAND, AND HIGHLANDS COUNTY COMMUNITIES TO PROVIDE PERMANENT HOUSING TO INDIVIDUALS WHO ARE HOMELESS OR CHRONICALLY HOMELESS WITH DISABILITY CONDITIONS.

ACTS FIREMEN'S HALL

ACTS FIREMEN'S HALL IS A PEER RECOVERY COMMUNITY CENTER OPEN SELECT DAYS AND TIMES FOR DROP-IN SERVICES FOR MEMBERS. THE HALL IS A SAFE PLACE WHERE INDIVIDUALS RECEIVE RESPECT, ENCOURAGEMENT, AND HOPE THAT SUPPORTS AND STRENGTHENS THEIR RECOVERY WITH MENTAL ILLNESS, ADDICTIONS, AND/OR TRAUMA. CURRENT ACTS CLIENTS IN EITHER THE HOUSING OR DIVERSION PROGRAM ARE ELIGIBLE TO BECOME A MEMBER OF THE FIREMEN'S HALL PROGRAM.

FORM 990, PART VI, SECTION A, LINE 3:

THE ORGANIZATION ENTERED INTO A SHORT-TERM (6 MONTH) MANAGEMENT AGREEMENT WITH AN UNRELATED THIRD PARTY. AS PART OF THE AGREEMENT, THE MANAGEMENT COMPANY APPOINTED THE INTERIM CEO OF ACTS TO BE JOHN SHEEHAN, WHO IS AN EXECUTIVE EMPLOYEE OF THE MANAGEMENT COMPANY. THE CEO SHALL HAVE GENERAL DAY-TO-DAY RESPONSIBILITY FOR MANAGING ACTS AND THE CONDUCT OF ITS MISSION AND TO FULFIL THE JOB REQUIREMENTS OF CEO. UNDER THE AGREEMENT, THE BOARD SHALL AT ALL TIMES RETAIN THE ULTIMATE AUTHORITY AND CONTROL OVER THE MANAGEMENT OF ACTS. THE MANAGEMENT COMPANY IS SOLELY RESPONSIBLE FOR THE

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
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EMPLOYMENT-RELATED COSTS OF THE CEO, WHICH ARE INCLUDED IN THE MANAGEMENT FEE. SEE SCHEDULE L, PART IV.

FORM 990, PART VI, SECTION B, LINE 11B:

ONCE COMPLETED BY THE AGENCY'S CPA FIRM, THE 990 IS PLACED ON THE AGENDA FOR REVIEW BY THE FINANCE COMMITTEE OF THE BOARD. WHEN FOUND TO BE SUFFICIENTLY DESCRIPTIVE AND ACCURATE, THE FINANCE COMMITTEE VOTES TO APPROVE THE FORM AND DIRECTS THE CEO TO PROCEED ACCORDINGLY.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD IS REQUIRED TO ANNUALLY EVALUATE ITS PERFORMANCE AND THAT OF THE INDIVIDUAL MEMBERS. INCLUDED IN THOSE PROCESSES IS A REVIEW OF PERFORMANCE RELATED TO THOSE AREAS WHERE CONFLICTS OF INTEREST HAVE PRESENTED OR MAY EXIST. IN ADDITION, BOARD MEMBERS COMPLETE AND SIGN A CONFLICT OF INTEREST DISCLOSURE EACH YEAR AND POTENTIAL OR EXISTING CONFLICTS ARE ADDRESSED AS PART OF THE MONTHLY BOARD AGENDA.

FORM 990, PART VI, SECTION B, LINE 15:

EACH YEAR THE BOARD OF DIRECTORS IS REQUIRED TO DO A PERFORMANCE REVIEW OF THE CEO. AS PART OF THAT REVIEW, THEY ARE PROVIDED SALARY AND BENEFITS AMOUNTS OF THE CEO AND THE AGENCY'S ADMINISTRATORS AND DIRECTORS ALONG WITH MARKET VALUES FOR LIKE POSITIONS IN THE FIELD. AS A COMBINATION OF MARKET COMPARISONS, CEO PERFORMANCE, AND THE FINANCIAL CONDITION OF THE AGENCY, THE EXECUTIVE COMMITTEE OF THE BOARD SETS THE SALARY OF THE CEO. THEY LIKEWISE ARE PRESENTED FOR REVIEW, INFORMATION ABOUT THE OTHER ADMINISTRATIVE AND DIRECTOR POSITIONS. THAT PROVIDES THEM WITH THE OPPORTUNITY TO EVALUATE EQUITY OF TREATMENT AND TO ASK ANY QUESTIONS OF THE CEO THEY WISH SPECIFIC TO ANY INTENTIONS ON HIS PART TO ADDRESS

Name of the organization	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number	** - ***0626
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COMPENSATION. DECISIONS SPECIFIC TO THOSE POSITIONS ARE VESTED ULTIMATELY WITH THE CEO AND ARE ACCOMPLISHED WITHIN THE PREDETERMINED SALARY RANGE FOR EACH POSITION IN THE CONTEXT OF THE FINANCIAL POSITION OF THE AGENCY, THEIR PERFORMANCE, AND OTHER COMPETING ORGANIZATIONAL NEEDS. SALARY DETERMINATIONS AT THIS LEVEL OCCUR AT THE BEGINNING OF THE FISCAL YEAR SO THAT THE AGENCY'S FINANCIAL CONDITION IS CLEAR.

FORM 990, PART VI, SECTION C, LINE 19:

IT IS THE ORGANIZATION'S POLICY THAT GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSS ON EARLY TERMINATION OF GIFTED FACILITY LEASE	-99,988.
ACTS AFFORDABLE HOUSING, INC. OPENING NET ASSETS	900.
TOTAL TO FORM 990, PART XI, LINE 9	-99,088.

FORM 990, PART XII, LINE 2C:

THE BOARD FINANCE COMMITTEE, WHICH ALSO SERVES AS THE AUDIT COMMITTEE, MEETS MONTHLY AND REVIEWS THE FINANCIAL STATEMENTS IN DETAIL IN COMPARISON WITH THE BOARD APPROVED BUDGET. THE COMMITTEE ALSO CONDUCTS THE AUDIT FIRM SELECTION PROCESS, MONITORS THE AUDIT ACTIVITIES, AND MEETS WITH THE AUDIT FIRM TO THOROUGHLY REVIEW AUDIT FINDINGS PRIOR TO RECOMMENDING APPROVAL TO THE FULL BOARD OF DIRECTORS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.** Employer identification number ****-***0626**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
FLAGSHIP MANOR, LLC - **-***** 4612 N 56TH ST TAMPA, FL 33610	SUPPORTED HOUSING	FLORIDA	0.	279,631.	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.
ACTS AFFORDABLE HOUSING, LLC - **-***** 4612 N 56TH ST TAMPA, FL 33610	SUPPORTED HOUSING	FLORIDA	0.	681,667.	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.
ACTS JERSEY GARDENS GP, LLC 4612 N 56TH ST TAMPA, FL 33610	INACTIVE (DISSOLVED 9/28/18)	FLORIDA	0.	0.	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.
ACTS JERSEY GARDENS DEV, LLC 4612 N 56TH ST TAMPA, FL 33610	INACTIVE (DISSOLVED 1/24/19)	FLORIDA	0.	0.	AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ACTS FOUNDATION, INC. - **-***** 4612 N 56TH ST TAMPA, FL 33610	INACTIVE (DISSOLVED 9/27/19)	FLORIDA	501(C)(3)	LINE 7	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2018

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Schedule R (Form 990) 2018

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
JERSEY GARDENS SUPPORTIVE LTD 100 SE 3RD AVE, 10TH FL FT LAUDERDALE, FL 33394	INACTIVE (DISSOLVED 9/28/18)	FL		RELATED	0.	0.		X	N/A		X	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
ACTS AFFORDABLE HOUSING, INC. - **-***** 4612 N 56TH ST TAMPA, FL 33610	MAINTENANCE AFFORDABLE HOUSING	FL	AGENCY FOR COMMUNITY TREATMENT	C CORP	0.	0.	100%	X	

**AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Schedule R (Form 990) 2018

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Schedule R (Form 990) 2018

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Schedule R (Form 990) 2018

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

ACTS AFFORDABLE HOUSING, INC.

DIRECT CONTROLLING ENTITY: AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
2	BUILDING & IMPROVEMENTS	VARIOUS	SL	.000		16	10911846.				10911846.6	299,649.		375,194.5	674,843.
	* 990 PAGE 10 TOTAL BUILDINGS						10911846.				10911846.6	299,649.		375,194.5	674,843.
				.000		HY16									
				.000		HY16									
				.000		HY16									
	* 990 PAGE 10 TOTAL OTHER						10911846.				10911846.6	299,649.		375,194.5	674,843.
	MACHINERY & EQUIPMENT														
4	MACHINERY & EQUIPMENT	VARIOUS	SL	.000		16	2,051,384.				2,051,384.1	376,073.		178,454.1	554,527.
5	VEHICLES	VARIOUS	SL	.000		16	795,631.				795,631.	615,701.		52,676.	668,377.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						2,847,015.				2,847,015.1	991,774.		231,130.2	222,904.
	LAND														
1	LAND	VARIOUS	L				2,180,988.				2,180,988.			0.	
	* 990 PAGE 10 TOTAL LAND						2,180,988.				2,180,988.	0.		0.	0.
	OTHER														
3	LEASEHOLD IMPROVEMENTS	VARIOUS	SL	.000		16	1,115,917.				1,115,917.	750,880.		120,471.	871,351.
6	SOFTWARE	VARIOUS	SL	.000		16	379,790.				379,790.	334,151.		22,306.	356,457.
	* 990 PAGE 10 TOTAL OTHER						1,495,707.				1,495,707.1	85,031.		142,777.1	227,808.

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* GRAND TOTAL 990 PAGE 10 DEPR						17435556.				17435556.	9,376,454.		749,101.	10125555.

Form **990-W**
(Worksheet)

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

OMB No. 1545-0976

(and on Investment Income for Private Foundations) FORM 990-T

2019

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990W for instructions and the latest information.
▶ Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	
b	Enter the tax shown on the 2018 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	
c	2019 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	527.

		(a)	(b)	(c)	(d)
11	Installment due dates. See instructions	11		03/16/20	06/15/20
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12		390.	130.
13	2018 Overpayment. See instructions	13			
14	Payment due (Subtract line 13 from line 12)	14			

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2019)

ESTIMATED TAX 527.
OVERPAYMENT APPLIED 527.
AMOUNT DUE 0.

EXTENDED TO MAY 15, 2020

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

2018

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 4612 N 56TH STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code TAMPA, FL 33610</p>	<p>D Employer identification number (Employees' trust, see instructions.) ** - *** 0626</p> <p>E Unrelated business activity code (See instructions.) 531120</p>
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<p>C Book value of all assets at end of year 13,474,032.</p>	<p>F Group exemption number (See instructions.) ▶</p> <p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>
---	--

H Enter the number of the organization's unrelated trades or businesses. ▶ 2 Describe the only (or first) unrelated trade or business here ▶ SEE STATEMENT 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ BETH ANN SANDERS Telephone number ▶ (813) 728-9756

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7	12,057.	2,689.
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13	14,746.	2,689.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)		(A) Income	(B) Expenses	(C) Net
14 Compensation of officers, directors, and trustees (Schedule K)				14
15 Salaries and wages				15
16 Repairs and maintenance				16
17 Bad debts				17
18 Interest (attach schedule) (see instructions)				18
19 Taxes and licenses				19
20 Charitable contributions (See instructions for limitation rules)				20
21 Depreciation (attach Form 4562)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22a			22b
23 Depletion				23
24 Contributions to deferred compensation plans				24
25 Employee benefit programs				25
26 Excess exempt expenses (Schedule I)				26
27 Excess readership costs (Schedule J)				27
28 Other deductions (attach schedule)				28
29 Total deductions. Add lines 14 through 28	29			0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30			2,689.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31			
32 Unrelated business taxable income. Subtract line 31 from line 30	32			2,689.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.

Form 990-T (2018)

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Page 2

Part III Total Unrelated Business Taxable Income			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	3,389.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	3,389.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	2,389.

Part IV Tax Computation			
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	502.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	502.

Part V Tax and Payments				
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a		
b	Other credits (see instructions)	45b		
c	General business credit. Attach Form 3800	45c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		
e	Total credits. Add lines 45a through 45d	45e		
46	Subtract line 45e from line 44	46	502.	
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47		
48	Total tax. Add lines 46 and 47 (see instructions)	48	502.	
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.	
50a	Payments: A 2017 overpayment credited to 2018	50a		
b	2018 estimated tax payments	50b		
c	Tax deposited with Form 8868	50c	1,050.	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d		
e	Backup withholding (see instructions)	50e		
f	Credit for small employer health insurance premiums (attach Form 8941)	50f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g		
51	Total payments. Add lines 50a through 50g	51	1,050.	
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	21.	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53		
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	527.	
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax 527. Refunded	55	0.	

Part VI Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ CEO _____ Title _____

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ALICIA HOLLOWAY				P01337755
	Firm's name CBIZ MHM, LLC	Firm's address 13577 FEATHER SOUND DRIVE STE 400 CLEARWATER, FL 33762		Firm's EIN ** - *** 5969	Phone no. 727-572-1400

AGENCY FOR COMMUNITY TREATMENT

Form 990-T (2018) SERVICES, INC.

-*0626

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1) COMMERCIAL PROPERTY - 207 E			STATEMENT 4	
(2) YUKON	17,245.		14,100.	
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2) 389,101.	455,022.	85.51%	14,746.	12,057.
(3)		%		
(4)		%		
STATEMENT 2		STATEMENT 3		
Totals		Enter here and on page 1, Part I, line 7, column (A).		Enter here and on page 1, Part I, line 7, column (B).
		14,746.		12,057.
Total dividends-received deductions included in column 8				0.

Form 990-T (2018)

AGENCY FOR COMMUNITY TREATMENT

Form 990-T (2018) **SERVICES, INC.**

**** - *** 0626**

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
Totals	0.	0.				0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.

AGENCY FOR COMMUNITY TREATMENT

Form 990-T (2018) **SERVICES, INC.**

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Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

AGENCY FOR COMMUNITY TREATMENT SERVICES,

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FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED STATEMENT 1
 BUSINESS ACTIVITY

COMMERCIAL RENTAL
 ADVERTISING

TO FORM 990-T, PAGE 1

FORM 990-T SCHEDULE E - UNRELATED DEBT-FINANCED INCOME STATEMENT 2
 AVERAGE ACQUISITION DEBT

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING DEBT
COMMERCIAL PROPERTY - 207 E YUKON	1	
BEGINNING FIRST MONTH		
BEGINNING SECOND MONTH		
BEGINNING THIRD MONTH		
BEGINNING FOURTH MONTH		
BEGINNING FIFTH MONTH		
BEGINNING SIXTH MONTH		
BEGINNING SEVENTH MONTH		
BEGINNING EIGHTH MONTH		391,000.
BEGINNING NINTH MONTH		389,906.
BEGINNING TENTH MONTH		389,105.
BEGINNING ELEVENTH MONTH		388,182.
BEGINNING TWELFTH MONTH		387,313.
TOTAL OF ALL MONTHS		1,945,506.
NUMBER OF MONTHS IN YEAR		5
AVERAGE AQUISITION DEBT		389,101.

TOTALS TO FORM 990-T, SCHEDULE E, COLUMN 4

AGENCY FOR COMMUNITY TREATMENT SERVICES,

** - *** 0626

FORM 990-T SCHEDULE E - UNRELATED DEBT-FINANCED INCOME STATEMENT 3
 AVERAGE ADJUSTED BASIS

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT
COMMERCIAL PROPERTY - 207 E YUKON	1	
AVERAGE ADJUSTED BASIS OF PROPERTY FIRST DAY OF YEAR		457,500.
AVERAGE ADJUSTED BASIS OF PROPERTY LAST DAY OF YEAR		452,544.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		455,022.

TOTAL TO FORM 990-T, SCHEDULE E, COLUMN 5

FORM 990-T SCHEDULE E - OTHER DEDUCTIONS STATEMENT 4

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
INSURANCE		1,026.	
INTEREST		7,141.	
OTHER		977.	
DEPRECIATION		4,956.	
- SUBTOTAL -	1		14,100.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			14,100.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

Name of the organization **AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.**

Employer identification number
**** - *** 0626**

Unrelated business activity code (see instructions) ▶ 541800

Describe the unrelated trade or business ▶ **ADVERTISING**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>700.</u>			
b Less returns and allowances				
c Balance ▶		1c 700.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3 700.		3 700.
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule)		12		
13 Total. Combine lines 3 through 12		13 700.		13 700.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15		
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		
20 Charitable contributions (See instructions for limitation rules)		20		
21 Depreciation (attach Form 4562)		21		
22 Less depreciation claimed on Schedule A and elsewhere on return		22a		22b
23 Depletion		23		
24 Contributions to deferred compensation plans		24		
25 Employee benefit programs		25		
26 Excess exempt expenses (Schedule I)		26		
27 Excess readership costs (Schedule J)		27		
28 Other deductions (attach schedule)		28		
29 Total deductions. Add lines 14 through 28		29		29 0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30		30 700.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31		
32 Unrelated business taxable income. Subtract line 31 from line 30		32		32 700.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Form 990-T (2018) **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

-*0626

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							X
5	Total. Add lines 1 through 4b	5							

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals		Enter here and on page 1, Part I, line 7, column (A). 0.		Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8				0.

Form **2220**

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

FORM 990-T

2018

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

Name **AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.**

Employer identification number
**** - *** 0626**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)		1	502.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
2c	Credit for federal tax paid on fuels (see instructions)	2c		
2d	Total. Add lines 2a through 2c	2d		
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3		502.
4	Enter the tax shown on the corporation's 2017 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4		
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5		502.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	10/15/18	12/15/18	03/15/19	06/15/19
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	126.	125.	126.	125.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		126.	251.	377.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		126.	251.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	126.	125.	126.	125.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2018)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2018 and before 7/1/2018	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{365}$...	22 \$	\$	\$	\$
23 Number of days on line 20 after 06/30/2018 and before 10/1/2018	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2018 and before 1/1/2019	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$...	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2018 and before 4/1/2019	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 6\% (0.06)}{365}$...	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2019 and before 7/1/2019	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2019 and before 10/1/2019	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2019 and before 1/1/2020	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2019 and before 3/16/2020	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38 \$			21.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

**FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET**

Name(s) AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.					Identifying Number ** - ***0626
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
10/15/18	126.	126.	61	.000136986	1.
12/15/18	125.	251.	16	.000136986	1.
12/31/18	0.	251.	74	.000164384	3.
03/15/19	126.	377.	92	.000164384	6.
06/15/19	125.	502.	15	.000164384	1.
06/30/19	0.	502.	138	.000136986	9.
Penalty Due (Sum of Column F)					21.

* Date of estimated tax payment, withholding credit date or installment due date.

Form **8868**
(Rev. January 2019)

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

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

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

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

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number (EIN) or **-***0626
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4612 N 56TH STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAMPA, FL 33610	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

BETH ANN SANDERS

- The books are in the care of ▶ **4612 N 56TH ST - TAMPA, FL 33610**
Telephone No. ▶ **(813) 728-9756** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2020** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2018** , and ending **JUN 30, 2019** .

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

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

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)

Form **8868**
(Rev. January 2019)

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

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

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

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

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

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. AGENCY FOR COMMUNITY TREATMENT SERVICES, INC.	Employer identification number (EIN) or **-***0626
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4612 N 56TH STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAMPA, FL 33610	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

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

BETH ANN SANDERS

- The books are in the care of ▶ **4612 N 56TH ST - TAMPA, FL 33610**
Telephone No. ▶ **(813) 728-9756** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2020** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2018** , and ending **JUN 30, 2019** .

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

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	1,050.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	1,050.

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)

TAX RETURN FILING INSTRUCTIONS

FLORIDA FORM F-1120

FOR THE YEAR ENDING
JUNE 30, 2019

PREPARED FOR:

AGENCY FOR COMMUNITY TREATMENT
SERVICES, INC.
4612 N 56TH STREET
TAMPA, FL 33610

PREPARED BY:

CBIZ MHM, LLC
13577 FEATHER SOUND DRIVE STE 400
CLEARWATER, FL 33762

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	\$	0
LESS: PAYMENTS AND CREDITS	\$	0
PLUS: OTHER AMOUNT		0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT REQUIRED	\$	

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE FLORIDA DOR, PLEASE CONTACT OUR OFFICE. WE WILL THEN SUBMIT YOUR ELECTRONIC RETURN TO THE FLORIDA DOR. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FLORIDA DOR.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

Florida Tentative Income / Franchise Tax Return and Application for Extension of Time to File Return

1019 F-7004 R. 01/17 Rule 12C-1.051 Florida Administrative Code Effective 01/17

Information for Filing Florida Form F-7004

F-7004 R. 01/17

When to file - File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to www.floridarevenue.com

Penalties - If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for late-file return when no tax is due.

Signature - A person authorized by the taxpayer must sign Florida Form F-7004. They must be an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

The Florida Form F-7004 must be filed - To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

SEE STATEMENT

B. Type of federal return filed: 990-T

Contact person for questions: BETH ANN SANDERS

Telephone number: (813) 728-9756

Contact Person email address: BASANDERS@ACTSFL.ORG

Table with 2 columns: Extension of Time Request, Florida Income/Franchise Tax Due. Rows include: 1. Tentative amount of Florida tax for the taxable year (0.00), 2. LESS: Estimated tax payments for the taxable year (0.00), 3. Balance due - You must pay 100% of the tax tentatively determined due with this extension request (0.00)

Transfer the amount on Line 3 to Tentative tax due .

Make checks payable and mail to:

FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE FL 32399-0135

844961 09-14-18

Florida Department of Revenue - Corporate Income Tax Florida Tentative Income / Franchise Tax Return and Application for Extension of Time to File Return

1019 F-7004 R. 01/17

Name: AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. Address: 4612 N 56TH STREET City/State/ZIP: TAMPA, FL 33610

FEIN: ** - *** 0626 Taxable Year End: 06/30/19 FILING STATUS: Partnership S-corporation All other federal returns to be filed: X Tentative Tax Due \$: 0.00

Under penalties of perjury, I declare that I have been authorized by the above named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct:

Sign Here:

Date:

591860626 0 0 0
3 0 0 0
20190630 0 0 0
0 0 0 0
012 0 0 0
0 0 0 0
0 0 0 0
0 0 0 0

AGENCY FOR COMMUNITY TREATMENT SERVICES,

** - *** 0626

F-7004

REASON FOR EXTENSION

STATEMENT 1

EXPLANATION

ADDITIONAL TIME NEEDED TO GATHER INFORMATION FOR A COMPLETE RETURN



Florida Corporate Income/Franchise Tax Return

F-1120, R. 01/19 1019

FEIN ** - *** 0626

For calendar year 2018 or tax year beginning

JUL 1

, 2018 ending

JUN 30, 2019

Rule 12C-1.051 Florida Administrative Code Effective 01/19 Page 1 of 6

8933020190630000200503713*****062600000

Name AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. Address 4612 N 56TH STREET City/State/ZIP TAMPA, FL 33610

Check here if any changes have been made to name or address

Computation of Florida Net Income Tax

Table with 4 columns: Line number, Description, Check here if negative, Amount. Rows include Federal taxable income, State income taxes, Additions to federal taxable income, Total of Lines 1, 2 and 3, Subtractions from federal taxable income, Adjusted federal income, Florida portion of adjusted federal income, Nonbusiness income allocated to Florida, Florida exemption, Florida net income, Tax due, Credits against the tax, Total corporate income/franchise tax due, Payment credits, Total amount due.

844081 09-17-18

Payment Coupon for Florida Corporate Income Tax Return

1019 F-1120 R. 01/19

Do Not Detach

YEAR ENDING 06/30/19

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name AGENCY FOR COMMUNITY TREATMEN SERVICES, INC. Address 4612 N 56TH STREET City/State/ZIP TAMPA, FL 33610

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Table with 4 columns: Identification number, Amount, Amount, Amount. Rows include 591860626, 20180701, 20190630, 00000000, 012, 211, 238900, 0.

0

8933 0 20190630 0002005037 1 3*****0626 0000 0



AGENCY FOR COMMUNITY TREATMENT SERVI

FEIN ** - ***0626

1019
F-1120
R. 01/19
Page 2 of 6
06/30/19

This return is considered incomplete unless a copy of the federal return is attached.
If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign here Signature of officer (must be an original signature) Date Title **CEO**

Paid preparers only Preparer's signature Date Preparer check if self-employed Preparer's PTIN **P01337755**

Firm's name (or yours if self-employed) and address **CBIZ MHM, LLC** FEIN **** - ***5969**
13577 FEATHER SOUND DRIVE STE 400
CLEARWATER, FL ZIP **33762**

All Taxpayers Must Answer Questions A through M Below - See Instructions

- A. State of incorporation: FL
- B. Florida Secretary of State document number: 744798
- C. Florida consolidated return? YES NO
- D. Initial return Final return (final federal return filed)
- E. Principal Business Activity Code (as pertains to Florida)
531120
- F. A Florida extension of time was timely filed? YES NO
- G-1. Corporation is a member of a controlled group? YES NO If yes, attach list.

- G-2. Part of a federal consolidated return? YES NO If yes, provide:
FEIN from federal consolidated return: _____
Name of corporation: _____
- G-3. The federal common parent has sales, property, or payroll in Florida? YES NO
- H. Location of corporate books:
4612 N 56TH ST
City, State, ZIP: TAMPA, FL 33610
- I. Taxpayer is a member of a Florida partnership or joint venture? YES NO
- J. Enter date of latest IRS audit: _____
a) List years examined: _____
- K. Contact person concerning this return: BETH ANN SANDERS
a) Contact person telephone number: (813)728-9756
b) Contact person e-mail address: BASANDERS@ACTSFL.ORG
- L. Type of federal return filed 1120 1120S or 990-T

L

T

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Remember:

- ✔ **Make your check payable to the Florida Department of Revenue.**
- ✔ **Write your FEIN on your check.**
- ✔ **Sign your check and return.**
- ✔ **Attach a copy of your federal return.**
- ✔ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME AGENCY FOR COMMUNITY TREATMENT FEIN ** - ***0626 TAXABLE YEAR ENDING 06/30/19

Schedule I - Additions and/or Adjustments to Federal Taxable Income	
1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida Tax Credit Scholarship Program Credits	12.
13. Renewable energy tax credits	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s. 168(k) IRC special bonus depreciation	18.
19. Other additions (attach schedule)	19.
20. Total Lines 1 through 19. Enter total on Line 20 and on Page 1, Line 3.	20.

Schedule II - Subtractions from Federal Taxable Income	
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ _____ (b) plus s. 862, IRC dividends \$ _____ (c) less direct and indirect expenses \$ _____ <p style="text-align: right;">Total ►</p>	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ <p style="text-align: right;">Total ►</p>	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s. 179, IRC expense (see instructions)	9.
10. s. 168(k), IRC special bonus depreciation (see instructions)	10.
11. Other subtractions (attach statement)	11.
12. Total Lines 1 through 11. Enter total on Line 12 and on Page 1, Line 5.	12.



NAME AGENCY FOR COMMUNITY TREATMENT FEIN ** - ***0626 TAXABLE YEAR ENDING 06/30/19

Schedule III - Apportionment of Adjusted Federal Income					
III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Pg 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or	
2. Payroll				X 25% or	
3. Sales (Schedule III-C below)				X 50% or	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column (e)). Enter here and on Schedule IV, Line 2.					1.000000
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) 6a.	_____				
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) 6b.	_____				
7. Rented property (8 times net annual rent)					
a. Rented property in Florida 7a.	_____				
b. Rented property Everywhere 7b.	_____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8a.	_____				
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere 8b.	_____				
III-C Sales Factor	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)			
1. Sales (gross receipts)	N/A				
2. Sales delivered or shipped to Florida purchasers		N/A			
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])					
III-D Special Apportionment Fractions (see instructions)	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places		
1. Insurance companies (attach copy of Schedule T - Annual Report)					
2. Transportation services					

Schedule IV - Computation of Florida Portion of Adjusted Federal Income	
1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME AGENCY FOR COMMUNITY TREATMENT FEIN ** - ***0626 TAXABLE YEAR ENDING 06/30/19

Schedule V - Credits Against the Corporate Income/Franchise Tax	
1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Hazardous waste facility tax credit	8.
9. Florida alternative minimum tax (AMT) credit	9.
10. Contaminated site rehabilitation tax credit (attach tax credit certificate)	10.
11. State housing tax credit (attach certification letter)	11.
12. Florida Tax Credit: Scholarship Program Credits. (attach certificate)	12.
13. Florida renewable energy technologies investment tax credit	13.
14. Florida renewable energy production tax credit	14.
15. New markets tax credit	15.
16. Entertainment industry tax credit	16.
17. Research and Development tax credit	17.
18. Energy Economic Zone tax credit	18.
19. Other credits (attach schedule)	19.
20. Total credits against the tax (sum of Lines 1 through 19 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	20.

Schedule R - Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida 1.	_____
(Enter here and on Page 1, Line 8)	

Line 2. Nonbusiness income (loss) allocated elsewhere

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere 2.		_____

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 3.	_____
(Enter here and on Schedule II, Line 7)	



NAME AGENCY FOR COMMUNITY TREATMENT FEIN ** - ***0626 TAXABLE YEAR ENDING 06/30/19

**Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2018**

- 1. Florida income expected in taxable year 1. \$ 2,389.00
- 2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) 2. \$ 2,389.00
- 3. Estimated Florida net income (Line 1 less Line 2) 3. \$ _____
- 4. Total Estimated Florida tax (5.5% of Line 3) \$ _____
Less: Credits against the tax \$ _____ 4. \$ _____
- 5. Computation of installments:
Payment due dates and payment amounts:
 - If 6/30 year end, last day of 4th month, 5a. _____
 - otherwise last day of 5th month - Enter 0.25 of Line 4 5b. _____
 - Last day of 6th month - Enter 0.25 of Line 4 5c. _____
 - Last day of 9th month - Enter 0.25 of Line 4 5d. _____
 - Last day of fiscal year - Enter 0.25 of Line 4 5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

- 1. Amended estimated tax 1. \$ _____
- 2. Less:
 - (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date 2a. -- \$ _____
 - (b) Payments made on estimated tax declaration (Florida Form F-1120ES) 2b. -- \$ _____
 - (c) Total of Lines 2(a) and 2(b) 2c. \$ _____
- 3. Unpaid balance (Line 1 less Line 2(c)) 3. \$ _____
- 4. Amount to be paid (Line 3 divided by number of remaining installments) 4. \$ _____

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated	Rule 12C-1.051, F.A.C.



AGENCY FOR COMMUNITY TREATMENT SERVICES ,

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AGENCY FOR COMMUNITY TREATMENT SERVICES,

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FINAL

ACTS 2020-2021 Proposed Budget (\$000's)	Budget	
	7/1/20 to 6/30/21 2021	
	Bud Year	% of Revenue
Revenue		
State ADM Funding	\$ 11,587	45.3%
Medicaid	\$ 296	1.2%
State Other Funding	\$ 2,590	10.1%
Local Govt	\$ 5,087	19.9%
Fed Grants & Contracts	\$ 3,512	13.7%
1st/3rd Party Fees	\$ 350	1.4%
Contributions & Donations	\$ 21	0.1%
Other	\$ 1,214	4.8%
Total Cash Income	\$ 24,657	96.5%
Govt (non-cash)	\$ 822	3.2%
1st/3rd Party (non-cash)	\$ (98)	-0.4%
In -Kind (non-cash)	\$ 170	0.7%
Total Non-Cash Income	\$ 894	3.5%
Total Revenue	\$ 25,551	100.0%
Expenses		
Wage Expenses		
Salaries	\$ 11,955	46.8%
Benefits	\$ 2,246	8.8%
Subtotal	\$ 14,201	55.6%
Operating Expenses		
Building occupancy	\$ 3,169	12.4%
Professional services	\$ 1,483	5.8%
Travel	\$ 136	0.5%
Equipment	\$ 214	0.8%
Food Services	\$ 1,037	4.1%
Medical & Pharmacy	\$ 571	2.2%
Subcontract services	\$ 10	0.0%
Insurance	\$ 650	2.5%
Interest	\$ 175	0.7%
Operating supplies	\$ 1,826	7.1%
Other Charges	\$ 22	0.1%
Subtotal	\$ 9,293	36.4%
Non Cash Expenses		
Building Expenses- Non Cash	\$ 402	1.6%
Equipment Cost- Non Cash	\$ 294	1.2%
Donated items- Non Cash	\$ 993	3.9%
Subtotal	\$ 1,689	6.6%
Total Operating Expense	\$ 25,183	98.6%
Operating Performance	\$ 368	1.4%

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Combined Financial Statements, Supplementary Financial Information
and Reports as Required by the Comptroller General of the
United States and the Uniform Guidance**

**June 30, 2020 and 2019
(With Independent Auditor's Report Thereon)**

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

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Mayer Hoffman McCann P.C.

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Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhmcpa.com

**Independent Auditor’s Report on Combined Financial Statements
and Supplementary Financial Information**

The Board of Directors
Agency for Community Treatment Services, Inc. and Affiliates:

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of Agency for Community Treatment Services, Inc. and Affiliates (the “Organization”), which comprise the combined statements of financial position as of June 30, 2020 and 2019, and the related combined statements of support and revenue, expenses, and other changes in net assets without donor restrictions, changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management’s Responsibility for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits 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 combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization’s preparation and fair presentation of the combined 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 Organization’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 combined 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 combined financial statements referred to above present fairly, in all material respects, the financial position of Agency for Community Treatment Services, Inc. and Affiliates as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance 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 combined financial statements as a whole. The accompanying supplementary information appearing on pages 31 through 37 and the schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and Chapter 10.650, *Rules of the State of Florida Auditor General*, are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2020, on our consideration of Agency for Community Treatment Services, Inc. and Affiliates' internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Agency for Community Treatment Services, Inc. and Affiliates' internal control over financial reporting and compliance.

Mayer Hoffman McCann P.C.

November 2, 2020
Clearwater, Florida

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Combined Statements of Financial Position****June 30, 2020 and 2019**

Assets	<u>2020</u>	<u>2019</u>
Current assets:		
Cash and cash equivalents (Note 11)	\$ 4,785,465	1,686,250
Certificates of deposit (Note 11)	423,330	421,224
Accounts receivable:		
Funding contracts (Note 11)	3,372,319	2,925,856
First and third party	85,374	56,602
Current portion of gifted facilities (Note 3)	80,900	77,647
Inventories	48,838	64,770
Prepaid expenses	<u>359,871</u>	<u>312,140</u>
Total current assets	9,156,097	5,544,489
Property and equipment, net (Notes 2, 4, 5 and 15)	7,017,881	7,310,001
Gifted facilities, less current portion (Note 3)	374,356	455,255
Other assets	<u>153,148</u>	<u>149,500</u>
	<u>\$ 16,701,482</u>	<u>13,459,245</u>

Liabilities and Net Assets	<u>2020</u>	<u>2019</u>
Current liabilities:		
Current installments under capital lease obligations (Note 7)	\$ 105,190	85,086
Current installments of long-term debt (Note 4)	224,548	312,207
Accounts payable	763,513	816,448
Accrued salaries and payroll related expenses	609,337	517,646
Other accrued expenses	460,602	248,046
Refundable advance (Note 6)	1,132,736	-
Total current liabilities	3,295,926	1,979,433
Capital lease obligations, excluding current installments (Note 7)	317,416	-
Long-term debt, net of unamortized issuance costs, excluding current installments (Note 4)	2,142,450	2,327,426
Deferred payment mortgages (Note 5)	550,443	885,743
Accrued rent expense	64,964	63,322
Total liabilities	6,371,199	5,255,924
Net assets:		
Without donor restrictions:		
Undesignated	6,197,193	3,970,880
Net investment in property and equipment	3,459,078	3,402,059
	9,656,271	7,372,939
With donor restrictions (Note 8)	674,012	830,382
Total net assets	10,330,283	8,203,321
Commitments and contingencies (Notes 7 and 9)		
	<u>\$ 16,701,482</u>	<u>13,459,245</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Combined Statements of Support and Revenue, Expenses and Other Changes
in Net Assets Without Donor Restrictions**

Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Operating support and revenue:		
Public support:		
Contributions	\$ 7,701	1,780
In-kind contributions (Note 12)	<u>1,065,240</u>	<u>1,208,885</u>
	1,072,941	1,210,665
Revenue:		
Reimbursement of direct and indirect costs of providing services by:		
Governmental and other agencies (Note 11)	24,556,073	22,371,915
Medicaid	147,525	179,488
First and third party fees	20,725	14,669
Drug laboratory processing fees	102,040	180,857
Rental income	460,261	444,969
Food stamps	80,029	61,404
Interest income	6,688	3,023
Other income	<u>7,912</u>	<u>3,314</u>
	25,381,253	23,259,639
Net assets released from restrictions:		
Expiration of time restrictions on capital assets	78,722	285,713
Expiration of time restrictions on gifted facility leases	<u>95,261</u>	<u>246,534</u>
	<u>173,983</u>	<u>532,247</u>
Total operating support and revenue	26,628,177	25,002,551
Operating expenses:		
Program services	21,142,969	20,880,473
Supporting services	<u>3,261,480</u>	<u>3,429,510</u>
Total operating expenses	<u>24,404,449</u>	<u>24,309,983</u>
Increase in net assets without donor restrictions from operations	2,223,728	692,568
Other changes:		
Governmental grants to acquire and improve capital assets	51,179	80,910
Forgiveness of debt (Note 5)	35,300	110,000
Loss on disposal of assets	(26,875)	(95,924)
Loss on early termination of gifted facility lease (Note 3)	<u>-</u>	<u>(99,988)</u>
Increase in net assets without donor restrictions	<u>\$ 2,283,332</u>	<u>687,566</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Combined Statements of Changes in Net Assets****Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Net assets without donor restrictions:		
Operating support and revenue	\$ 26,454,194	24,470,304
Operating expenses	(24,404,449)	(24,309,983)
Net assets released from restrictions	173,983	532,247
Governmental grants to acquire and improve capital assets	51,179	80,910
Forgiveness of debt	35,300	110,000
Loss on disposal of assets	(26,875)	(95,924)
Loss on early termination of gifted facility lease	-	(99,988)
	<u>2,283,332</u>	<u>687,566</u>
Net assets with donor restrictions:		
Contributions	17,613	34,366
Net assets released from restrictions	(173,983)	(532,247)
	<u>(156,370)</u>	<u>(497,881)</u>
Increase in net assets	2,126,962	189,685
Net assets at beginning of year	<u>8,203,321</u>	<u>8,013,636</u>
Net assets at end of year	<u>\$ 10,330,283</u>	<u>8,203,321</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Combined Statement of Functional Expenses

**Year Ended June 30, 2020
(With Comparative Totals for 2019)**

	Program Services										Supporting Services	Total Expenses	
	Adult Substance Abuse	Children's Substance Abuse	Adult Mental Health	Juvenile Justice	Jail Diversion	Child Welfare	Housing	Drug Testing	Special Projects	Total Program Services	General and Administrative	2020	2019
Salaries	\$ 4,518,038	1,894,658	439,316	827,923	180,704	485,272	1,247,936	62,233	20,806	9,676,886	1,562,643	11,239,529	10,299,763
Payroll taxes and employee benefits	747,867	351,275	80,641	161,005	35,713	104,965	219,515	12,863	3,715	1,717,559	297,524	2,015,083	1,815,082
Total salaries and related expenses	5,265,905	2,245,933	519,957	988,928	216,417	590,237	1,467,451	75,096	24,521	11,394,445	1,860,167	13,254,612	12,114,845
Professional services	425,027	165,702	20,893	14,999	2,748	9,402	107,823	1,135	233	747,962	288,011	1,035,973	1,114,730
Occupancy	697,323	497,290	171,743	69,469	2,470	52,540	1,855,874	13,260	-	3,359,969	83,098	3,443,067	3,563,160
Travel	22,593	39,657	2,063	8,043	4,587	2,513	37,360	50	238	117,104	28,377	145,481	140,660
Equipment costs	98,445	14,511	11,594	4,234	4,008	19,113	56,768	767	213	209,653	54,807	264,460	335,005
Food	550,066	117,413	87,002	9,058	-	21,371	220,757	-	-	1,005,667	19,488	1,025,155	1,110,465
Medical and pharmacy	199,664	8,319	18,228	40	133	539	40,578	-	273,304	540,805	217	541,022	470,283
Subcontractors	62,454	32,825	6,478	214,249	153,000	-	1,970	2,420	-	473,396	83,750	557,146	946,493
Insurance	186,098	99,139	36,402	21,647	1,896	17,054	106,204	826	172	469,438	130,282	599,720	574,087
Operating supplies and expenses	384,381	229,916	42,117	71,128	19,535	42,884	152,453	143,799	547	1,086,760	436,838	1,523,598	1,605,345
In-kind expenses (Note 12)	140,556	815,057	35,752	-	-	-	40,085	-	-	1,031,450	33,790	1,065,240	1,208,885
Interest	9,406	18,108	23,539	1,627	-	713	1,840	735	-	55,968	103,777	159,745	158,802
Other	43,849	(235)	135	-	48	234	73,646	-	266	117,943	24,068	142,011	215,512
Total expenses before depreciation and amortization	8,085,767	4,283,635	975,903	1,403,422	404,842	756,600	4,162,809	238,088	299,494	20,610,560	3,146,670	23,757,230	23,558,272
Depreciation and amortization	290,918	34,522	42,165	24,893	55	4,592	134,860	404	-	532,409	114,810	647,219	751,711
Total expenses before allocation of general and administrative expenses	8,376,685	4,318,157	1,018,068	1,428,315	404,897	761,192	4,297,669	238,492	299,494	21,142,969	3,261,480	24,404,449	24,309,983
Allocation of general and administrative expenses	1,292,174	666,112	157,046	220,330	62,459	117,420	662,951	36,789	46,199	3,261,480	(3,261,480)	-	-
Total expenses	\$ 9,668,859	4,984,269	1,175,114	1,648,645	467,356	878,612	4,960,620	275,281	345,693	24,404,449	-	24,404,449	24,309,983

See accompanying independent auditor's report and notes to combined financial statements.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Combined Statement of Functional Expenses

Year Ended June 30, 2019

	Program Services										Supporting Services	Total Expenses
	Adult Substance Abuse	Children's Substance Abuse	Adult Mental Health	Juvenile Justice	Jail Diversion	Child Welfare	Housing	Drug Testing	Special Projects	Total Program Services	General and Administrative	
Salaries	\$ 3,229,341	2,125,699	496,198	777,530	90,998	668,246	1,216,509	171,599	33,865	8,809,985	1,489,778	10,299,763
Payroll taxes and employee benefits	537,797	386,265	82,156	135,038	15,276	138,862	225,906	36,869	5,091	1,563,260	251,822	1,815,082
Total salaries and related expenses	3,767,138	2,511,964	578,354	912,568	106,274	807,108	1,442,415	208,468	38,956	10,373,245	1,741,600	12,114,845
Professional services	349,628	304,839	29,509	19,761	1,793	12,216	161,797	4,368	464	884,375	230,355	1,114,730
Occupancy	794,330	437,938	169,159	73,832	11,744	52,665	1,885,739	12,791	-	3,438,198	124,962	3,563,160
Travel	20,284	44,195	4,807	8,271	2,734	3,165	32,760	110	486	116,812	23,848	140,660
Equipment costs	112,575	42,480	21,138	6,580	5,887	19,320	57,698	5,273	1,037	271,988	63,017	335,005
Food	476,517	265,453	106,553	8,704	-	34,514	207,211	-	-	1,098,952	11,513	1,110,465
Medical and pharmacy	137,949	7,923	7,543	73	98	54	53,573	-	263,070	470,283	-	470,283
Subcontractors	255,674	90,534	9,582	180,114	187,500	-	2,650	12,100	-	738,154	208,339	946,493
Insurance	154,148	107,332	34,968	23,558	741	20,272	121,576	5,083	436	468,114	105,973	574,087
Operating supplies and expenses	293,487	216,090	39,232	70,561	18,325	59,964	181,685	128,607	1,626	1,009,577	595,768	1,605,345
In-kind expenses (Note 12)	101,945	1,029,022	77,918	-	-	-	-	-	-	1,208,885	-	1,208,885
Interest	13,153	28,510	24,728	4,066	-	842	6,106	1,978	-	79,383	79,419	158,802
Other	50,483	11	12,360	-	-	327	14,205	-	90	77,476	138,036	215,512
Total expenses before depreciation and amortization	6,527,311	5,086,291	1,115,851	1,308,088	335,096	1,010,447	4,167,415	378,778	306,165	20,235,442	3,322,830	23,558,272
Depreciation and amortization	208,188	134,696	47,724	44,936	-	6,512	201,551	1,424	-	645,031	106,680	751,711
Total expenses before allocation of general and administrative expenses	6,735,499	5,220,987	1,163,575	1,353,024	335,096	1,016,959	4,368,966	380,202	306,165	20,880,473	3,429,510	24,309,983
Allocation of general and administrative expenses	1,106,272	857,520	191,111	222,227	55,038	167,030	717,580	62,446	50,286	3,429,510	(3,429,510)	-
Total expenses	\$ 7,841,771	6,078,507	1,354,686	1,575,251	390,134	1,183,989	5,086,546	442,648	356,451	24,309,983	-	24,309,983

See accompanying independent auditor's report and notes to combined financial statements.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Combined Statements of Cash Flows****Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Increase in net assets	\$ 2,126,962	189,685
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	647,219	751,711
Loss on sale of property and equipment	26,875	95,924
Forgiveness of debt	(35,300)	(110,000)
Increase in accounts receivable	(475,235)	(18,411)
Decrease in gifted facilities	77,646	222,169
Decrease (increase) in inventories	15,932	(6,943)
Decrease (increase) in prepaid expenses and other assets	(51,379)	128,228
Increase (decrease) in accounts payable	(52,935)	289,536
Increase in accrued expenses	304,247	311,524
Increase in accrued rent expense	1,642	16,188
Increase in refundable advance	1,132,736	-
Net cash provided by operating activities	3,718,410	1,869,611
Cash flows from investing activities (Note 16):		
Reinvested interest earned on certificates of deposit	(2,106)	(2,096)
Purchases of property and equipment	(254,557)	(416,893)
Proceeds from sale of equipment	1,601	750
Net cash used in investing activities	(255,062)	(418,239)
Cash flows from financing activities (Note 16):		
Principal payments on long-term debt	(274,749)	(316,059)
Principal payments on capital lease obligations	(89,384)	(118,476)
Net cash used in financing activities	(364,133)	(434,535)
Net increase in cash and cash equivalents	3,099,215	1,016,837
Cash and cash equivalents at beginning of year	1,686,250	669,413
Cash and cash equivalents at end of year	\$ <u>4,785,465</u>	<u>1,686,250</u>
Supplemental cash flow information:		
Cash paid for interest	\$ <u>138,055</u>	<u>158,802</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements****June 30, 2020 and 2019****(1) Description of Organization and Summary of Significant Accounting Policies****(a) Description of Organization**

Agency for Community Treatment Services, Inc. (“ACTS” or the “Organization”) was incorporated as a Florida not-for-profit organization in 1978. The mission of ACTS is to increase public awareness of substance abuse and its effects and to provide and manage a range of prevention, intervention, treatment, psychosocial and supportive services related to substance abuse and mental health. In addition to substance abuse and mental health services, ACTS administers program services related to child welfare, the homeless, juvenile offenders and others. ACTS provides these services throughout central and south Florida. ACTS Affordable Housing, Inc., an affiliate of ACTS, began operations in 2010, providing maintenance services to ACTS affordable housing programs. Flagship Manor, LLC, ACTS Affordable Housing, LLC, and ACTS Jersey Gardens GP, LLC were formed in 2015, 2017, and 2018, respectively, to develop multi-unit housing facilities for persons with special needs. In September 2018, ACTS Jersey Gardens GP, LLC was dissolved. In March 2020, ACTS Affordable Housing, Inc., Flagship Manor, LLC, and ACTS Affordable Housing, LLC were dissolved.

Funding is provided by the State of Florida Department of Children and Families, Central Florida Behavioral Health Network, Inc., the U.S. Department of Housing and Urban Development, the U.S. Department of Health and Human Services, Child Net, Inc., the Veteran’s Administration, Hillsborough County, the State of Florida Department of Juvenile Justice, City of Tampa, Managed Care Medicaid Plans, commercial insurance plans, and program service fees and contributions.

(b) Principles of Combination

The combined financial statements include the financial statements of Agency for Community Treatment Services, Inc., ACTS Affordable Housing, Inc., ACTS Affordable Housing, LLC, Flagship Manor, LLC, and Jersey Gardens GP, LLC (collectively, “ACTS” or the “Organization”). All significant inter-organizational balances and transactions have been eliminated in combination.

(c) Basis of Accounting

These combined financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on ACTS as a whole and to present net assets and revenues, expenses, gains and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets Without Donor Restrictions include net assets that are not subject to donor-imposed stipulations and net assets that have been designated for a specific purpose by the Board of Directors of the Organization.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(c) Basis of Accounting - Continued**

Net Assets With Donor Restrictions represent those amounts which are not available until future periods or are donor restricted for specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of support and revenue, expenses and other changes in net assets without donor restrictions as released from restrictions.

(d) Cash Equivalents

For purposes of the statements of cash flows, ACTS considers all highly liquid investments with a maturity of three months or less at time of purchase to be cash equivalents.

(e) Contributions

The Organization recognizes contributions when cash, securities or other assets or an unconditional promise to give is received. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net assets without donor restrictions class.

Conditional contributions are recorded as revenue when such amounts become unconditional which generally involves the meeting of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the combined statement of financial position. The Organization received cost-reimbursable grants of approximately \$4,944,000 that have not been recognized at June 30, 2020 because qualifying expenditures have not yet been incurred.

(f) Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. ACTS provides for losses on accounts receivable using the allowance method. The allowance is based on uncollected funds from billings to patients, insurance companies, Medicaid or governmental agencies for services provided to patients. Funding contracts receivable represents uncollected funds from various grants and contracts for services provided to patients. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is ACTS policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(g) Inventories**

Inventories consist of pharmacy and drug testing supplies and are stated at the lower of cost or net realizable value. Cost is determined using the first-in, first-out method.

(h) Property and Equipment

Property and equipment with a cost in excess of \$1,000 are capitalized, if purchased, or at estimated market value at date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets, except for leasehold improvements, which are amortized over the shorter of the lease term or the useful life of the leased asset. Equipment held under capital leases is amortized straight-line over the estimated useful life of the leased asset.

Property acquired with governmental funds is considered to be owned by ACTS while used in the program for which it was purchased or in future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations.

(i) Income Taxes

ACTS has been recognized as exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been presented in these combined financial statements. ACTS has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities.

The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax filings for tax years after 2016 remain subject to examination by federal and state taxing authorities.

(j) Functional Expense Allocations

The costs of providing ACTS' various programs and other activities have been summarized on a functional basis in the Combined Statement of Functional Expenses. Expenses directly attributable to a specific functional area of ACTS are reported as direct expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the functional areas based on either time spent by employees on each functional area or based on a square footage analysis for all indirect occupancy-related expenses.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(1) Description of Organization and Summary of Significant Accounting Policies - Continued****(k) Donated Materials, Facilities and Services**

Donated materials are reflected in the accompanying combined financial statements at their estimated fair market value at date of receipt. Donated facilities represent the estimated fair rental value of facilities leased by ACTS under original lease terms of less than one year. Donations of services are recorded as support at their estimated fair value if the services require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

(l) Estimates in Combined Financial Statements

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America 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 combined financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

(m) Going Concern Evaluation

On an annual basis, as required by ASC Topic 205, *Presentation of Financial Statements - Going Concern*, the Organization performs an evaluation to determine whether there are conditions or events (known and reasonably knowable), considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

(n) Reclassifications

Certain amounts in the 2019 combined financial statements have been reclassified to conform with the 2020 presentation.

(o) Recent Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, that will supersede most current revenue recognition guidance. The core principle of the new guidance is that an entity will recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The standard provides a five-step analysis of transactions to determine when and how revenue is recognized. Additionally, the guidance requires disclosures related to the nature, amount, timing and uncertainty of revenue that is recognized. In August 2015, the FASB issued ASU No. 2015-14 which deferred the provisions of ASU No. 2014-09 to annual reporting periods beginning after December 15, 2018. In June 2020, the FASB issued ASU 2020-05, which deferred the effective date for all entities that have not yet adopted Topic 606 to annual reporting periods beginning after December 15, 2020. The Organization is currently evaluating the full effect that the adoption of this standard will have on its combined financial statements.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(o) Recent Accounting Pronouncements - Continued

In June 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit-Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU 2018-08 assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, *Not-for-Profit-Entities*, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The contribution standard was applied using the modified retrospective method. This method was applied to transactions that were not complete or had otherwise already been recognized as of July 1, 2019. Adoption of the new standard did not have material impact on the Organization's fiscal 2020 results. In evaluating the effects of the change, contributions in process as of the date of adoption were considered.

(p) Fair Value of Financial Instruments

The fair values of ACTS financial instruments which include cash and cash equivalents, funding contracts receivable, patient accounts receivable, other receivables, accounts payable, and long-term debt approximate their carrying amounts as presented in the accompanying combined statements of financial position.

(2) Property and Equipment

Property and equipment consists of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>	<u>Estimated Useful Lives</u>
Land	\$ 2,148,190	2,180,988	-
Buildings and improvements	10,497,698	10,911,851	10 - 40 years
Vehicles	817,050	795,631	5 - 10 years
Leasehold improvements	1,115,917	1,115,917	5 - 15 years
Equipment and furniture	<u>2,533,880</u>	<u>2,431,169</u>	4 - 5 years
	17,112,735	17,435,556	
Less accumulated depreciation and amortization	<u>10,094,854</u>	<u>10,125,555</u>	
	<u>\$ 7,017,881</u>	<u>7,310,001</u>	

Depreciation expense for the years ended June 30, 2020 and 2019 was \$645,103 and \$749,101, respectively.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(3) Gifted Facilities

Gifted facilities represent the present value of the excess of the aggregate fair rental value of building leases over below market rent payments due under two leases with original lease terms in excess of one year. In 2000, ACTS executed a lease for 18,650 square feet in the Drew Park area of Tampa, Florida for approximately \$5 per square foot. In June 2015, the Drew Park lease was extended to June 2025. In 2006, ACTS executed a 10-year lease for 14,715 square feet in Mulberry, Florida at no cost from the State of Florida Department of Children and Families (“DCF”). In June 2011, the Mulberry lease was extended to June 2021. In May 2019, the Organization closed the program at this location and terminated the lease agreement with DCF. The balance of the gifted facility asset was written off upon early termination of the lease. In fiscal 2018, the Organization executed a lease in Thonotosassa, Florida which included contributed space valued at \$973 per month through June 2026.

Recognition of the fair values of these leases is summarized as follows:

	<u>Drew Park Facility</u>	<u>Mulberry Facility</u>	<u>Thonotosassa Facility</u>	<u>Total</u>
Balances at June 30, 2018	\$ 500,670	147,650	106,751	755,071
Recognition of annual fair value of gifted building leases	18,876	4,005	1,484	24,365
Recognition of rent expense for the year ended June 30, 2019	(82,123)	(51,667)	(12,756)	(146,546)
Loss on early termination of lease	<u>-</u>	<u>(99,988)</u>	<u>-</u>	<u>(99,988)</u>
Balances at June 30, 2019	437,423	-	95,479	532,902
Recognition of annual fair value of gifted building leases	16,300	-	1,315	17,615
Recognition of rent expense for the year ended June 30, 2020	<u>(82,123)</u>	<u>-</u>	<u>(13,138)</u>	<u>(95,261)</u>
Balances at June 30, 2020	371,600	-	83,656	455,256
Current portion of gifted facilities	<u>68,506</u>	<u>-</u>	<u>12,394</u>	<u>80,900</u>
Gifted facilities, less current portion	<u>\$ 303,094</u>	<u>-</u>	<u>71,262</u>	<u>374,356</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(4) Long-Term Debt

Long-term debt consists of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
4.95% mortgage note payable to a commercial bank due in monthly installments of \$21,834, including interest, through February 2027; secured by real property; net of unamortized issuance costs of \$10,681 at June 30, 2020 and \$12,304 at June 30, 2019.	\$ 1,512,491	1,664,087
4% construction mortgage note payable to a commercial bank due in monthly installments of \$5,654, including interest, through January 2020; secured by real property; net of unamortized issuance costs of \$0 at June 30, 2020 and \$492 at June 30, 2019.	-	39,040
Mortgage note payable to Florida Community Loan Fund, Inc., modified in June 2014, due in monthly installments of \$5,481, including interest at 5.5% through June 2020; secured by real property.	-	59,648
4.62% mortgage note payable to a commercial bank due in monthly installments of \$3,555, including interest, through January 2027; secured by real property.	486,175	502,341
5.50% mortgage note payable to a commercial bank due in monthly installments of \$2,707, including interest, through February 2029; secured by real property.	<u>379,013</u>	<u>387,313</u>
Total long-term debt	2,377,679	2,652,429
Less current installments	224,548	312,207
Less unamortized debt issuance costs	<u>10,681</u>	<u>12,796</u>
Long-term debt, excluding current installments	<u>\$ 2,142,450</u>	<u>2,327,426</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(4) Long-Term Debt - Continued**

ACTS had a revolving line of credit with Truist Bank that allowed ACTS to borrow up to \$900,000 at the greater of the bank's prime rate (3.25% at June 30, 2020) or 4%. The line was secured by all of ACTS accounts receivable and depository accounts. There was no outstanding balance on the revolving line of credit at June 30, 2020 and 2019.

In July 2020, ACTS replaced the revolving line of credit with a new financing agreement with Truist Bank, which allows ACTS to borrow up to \$1,500,000 at the bank's prime rate. The new line matures in July 2021 and is secured by all of ACTS accounts receivable and depository accounts.

The 4.95% mortgage note payable agreement with Truist Bank includes covenants that require ACTS to maintain certain financial ratios and restrict the ability of ACTS to, among other things, incur additional debt. ACTS was in compliance with these covenants at June 30, 2020. The 4.95% mortgage note payable also includes prepayment penalties of 5% in the first year after the date of the note, then decreasing by one percent each year thereafter and then finally 1% in years five through seven.

The aggregate maturities of long-term debt for each of the five years subsequent to June 30, 2020 and thereafter are as follows:

<u>Year Ending June 30,</u>	
2021	\$ 224,548
2022	236,060
2023	248,162
2024	260,835
2025	274,259
Thereafter	<u>1,133,815</u>
	<u>\$ 2,377,679</u>

(5) Deferred Payment Mortgages

In 2011, Pasco County provided financing through a \$300,000 deferred payment mortgage funded by the federal Community Development Block Grant Program. As a condition of the funding, ACTS must continue to provide services to persons earning less than 80% of the area median income, with substance abuse and mental health disorders at this location for a period of thirty years through June 2041. In January 2020, the Organization relinquished the mortgaged property to another not-for-profit organization. The Organization's obligation under the mortgage was forgiven upon transfer of the property. The gain on forgiveness was classified as a reduction of the loss on disposal of assets in the accompanying combined statement of activities.

In 1999, the City of Tampa provided financing through a \$110,000 deferred payment mortgage for projects funded by the U.S. Department of Housing and Urban Development ("HUD") Supportive Housing Program. As a condition of the HUD funding, ACTS provided supportive housing or supportive services to homeless persons at this location for a period of twenty years through January 2019. In fiscal 2019, the loan was forgiven upon satisfaction of that requirement.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(5) Deferred Payment Mortgages - Continued**

In 2000, the City of Tampa provided financing through a \$35,300 deferred payment mortgage for projects funded by the HUD Community Development Block Grant (“CDBG”) Program. As a condition of the HUD funding, ACTS must continue to provide HUD services at this location for a period of twenty years through February 2020. In fiscal 2020, the loan was forgiven upon satisfaction of that requirement.

In 2012, ACTS assumed responsibility for a deferred payment mortgage funded by the Hillsborough Achievement and Resource Center, Inc. provided through Hillsborough County. In 2015, the deferred payment mortgage was modified to increase the indebtedness to \$287,943, funded by the Neighborhood Stabilization Program. As a condition of the funding, ACTS must acquire and rehabilitate apartments which will be rented to persons earning less than 120% of the area median income, with 3 units being limited to persons earning less than 50% of the area median income. ACTS must provide affordable supportive housing for a period of fifteen years.

In 2014, ACTS assumed responsibility for a \$262,500 deferred payment mortgage funded by the Home Investment Partnership Program provided through the City of Tampa. As a condition of the funding, ACTS must provide three residential units which will be rented to persons with disabilities or mental illness and provide case management and support services. ACTS must provide affordable supportive housing and supporting services at this location through March 2024.

(6) Refundable Advance

The Organization applied for and received a forgivable Paycheck Protection Program Loan of \$2,102,100 as provided under the Federal Coronavirus Aid, Relief and Economic Security Act and the loan was funded on April 17, 2020. Under the terms of the loan, the balance is forgivable to the extent the proceeds are used for certain qualified costs for the 24 week period through October 9, 2020 and that certain employment levels are maintained.

To the extent a portion of the loan does not meet the criteria to be forgiven, such amount is due on April 17, 2022 and carries an interest rate of 1%. Through June 30, 2020, the Organization has used \$969,364 of the proceeds on qualified costs and such amount has been reported as grant revenue with an offsetting reduction to the federal loan payable on the combined statement of financial position. The Organization anticipates using all of the proceeds for eligible costs and expects the entire loan to be forgiven. A formal request for forgiveness will be submitted after the performance period outlined above.

(7) Leases

ACTS is obligated under capital leases for office equipment that expire in fiscal 2025. ACTS also has several non-cancellable operating leases, primarily for office space, that expire over the next seven years. Security deposits related to such leases are included in other assets. Rental expense on all operating leases was approximately \$2,036,000 and \$2,038,000 in fiscal 2020 and 2019, respectively.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(7) Leases - Continued**

At June 30, 2020, the gross amount of office equipment and related accumulated amortization recorded under the capital leases were \$462,841 and \$51,616, respectively. At June 30, 2019, the gross amount of office equipment and related accumulated amortization recorded under the capital leases were \$497,193 and \$427,085, respectively. Amortization of assets held under the capital lease is included in depreciation expense.

In fiscal 2015, ACTS entered into a license agreement with another non-profit organization to provide services for homeless, formerly homeless, low income and medically underserved residents at a health center in Hillsborough County. The licensing agreement may be terminated at any time with notice by either party. Licensing expense for use of the facility for the year ended June 30, 2020 and 2019 was approximately \$60,000. Licensing expense has been reflected in the accompanying combined statement of functional expenses as a component of occupancy expense.

Future minimum lease payments under non-cancellable operating leases (with initial or remaining terms in excess of one year) and the present value of future minimum capital lease payments as of June 30, 2020 are as follows:

<u>Year Ending June 30,</u>	<u>Capital Leases</u>	<u>Operating Leases</u>	<u>Total</u>
2021	\$ 127,727	171,600	299,327
2022	127,727	176,700	304,427
2023	116,171	182,000	298,171
2024	81,502	187,500	269,002
2025	30,745	193,100	223,845
Thereafter	-	76,300	76,300
Total minimum lease payments	483,872	<u>987,200</u>	<u>1,471,072</u>
Less amount representing interest	<u>61,266</u>		
Present value of capital lease obligations	422,606		
Less current installments under capital lease obligations	<u>105,190</u>		
Obligation under capital leases, excluding current installments	<u>\$ 317,416</u>		

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(8) Net Assets With Donor Restrictions**

Net assets with donor restrictions as of June 30, 2020 and 2019 relate to the following:

	<u>2020</u>	<u>2019</u>
Gifted facilities	\$ 455,256	532,902
Facilities and equipment subject to time restrictions	208,756	287,480
Donor restrictions for capital improvements	<u>10,000</u>	<u>10,000</u>
	<u>\$ 674,012</u>	<u>830,382</u>

(9) Contingencies

The Organization has been notified of potential claims arising in the ordinary course of its operations including certain claims which are covered under the Organization's insurance policies. Management believes that any liability incurred in connection with these claims would be nominal in amount because the claims are without merit or would be limited to the insurance deductible.

In addition to the claims noted above, DCF issued a demand letter alleging the Organization failed to maintain certain leased premises in good condition, working order, and repair after the Organization vacated the premises in June 2019. In October 2020, the Organization reached a settlement agreement in which the Organization agreed to pay DCF \$237,500 to cover repairs and maintenance in full and complete satisfaction of the dispute. The settlement is included in other accrued expenses in the accompanying combined statement of financial position.

The Organization routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of the Organization's program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, on the Organization's combined financial statements cannot be determined at this time and no provision has been made for any such adjustment in the accompanying combined financial statements.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(10) Risks and Uncertainties**

The novel coronavirus (“COVID-19”) spread rapidly across the world in the first quarter of 2020 and was declared a pandemic by the World Health Organization in March 2020. The government and private sector responses to contain its spread began to adversely affect the broader economy and business in general in March 2020 and those impacts will likely affect operations through the remainder of 2020, although such effects may vary significantly. The Organization’s operations have not been significantly impacted, however, the duration and extent of the pandemic and its effects over longer terms cannot be reasonably estimated as of the date the combined financial statements were available for issuance. The risks and uncertainties resulting from the pandemic that may affect the results of operating activities, cash flows and financial condition include the nature and duration of any potential curtailment of program activities and the long-term effect on demand for the Organization’s services. Accordingly, significant estimates used in the preparation of the combined financial statements including those associated with evaluations of certain long-lived assets for impairment and expected credit losses on amounts owed to the Organization may be subject to significant adjustments in future periods.

(11) Funding and Credit Concentrations

Substantially all of the Organization’s activities are supported by funds provided by the State of Florida, including pass-through awards received from Central Florida Behavioral Health Network, Inc., under performance and fixed-rate contracts. The Organization also receives direct federal support from the U.S. Department of Housing and Urban Development, and local support from Hillsborough County. At June 30, 2020, the Organization’s receivables from two funding sources represented approximately 77% of funding contract receivables. Revenues from three local, state, and federal contract awards represented approximately 78% of total support and revenue for the year ended June 30, 2020. At June 30, 2019, the Organization’s receivables from two funding sources represented approximately 67% of funding contract receivables. Revenues from three local, state, and federal contract awards represented approximately 80% of total support and revenue for the year ended June 30, 2019.

The Organization maintains several deposit accounts with what management believes to be a high credit quality financial institution. The total of these balances exceeded federal insurance limits by approximately \$5,147,000 and \$2,041,000 as of June 30, 2020 and 2019, respectively.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Combined Financial Statements - Continued****(12) In-Kind Contributions**

The values of in-kind contributions included in the accompanying combined financial statements and the corresponding in-kind expenses for the years ended June 30, 2020 and 2019 were as follows:

	<u>2020</u>	<u>2019</u>
Consultants	\$ 746,054	746,054
Counseling services	67,878	271,047
Facilities and landscaping	170,763	170,763
Food and dietary supplies	45,419	9,100
Clothing and other supplies	35,126	11,921
	<u>\$ 1,065,240</u>	<u>1,208,885</u>

(13) Pension Plan

Effective January 1991, the Organization adopted a 403(b) retirement plan (the "Plan") under which employees may contribute the maximum allowed by the Internal Revenue Code. Employees are eligible for matching contributions once they have attained the age of 18 years. Effective January 1, 2018, the Plan was amended to a modified three year vesting period for participants' rights to matching contributions. Previously, participants' rights to matching contributions vested over a five year period. In 2018, the Plan required matching contributions of 50% on the first 4% of participant contributions for a maximum contribution of 2%. In January 2019, the Plan was amended to require matching contributions of 50% on the first 8% of participant contributions for a maximum contribution of 4%. For the years ended June 30, 2020 and 2019, retirement plan expense was approximately \$165,000 and \$140,000, respectively.

(14) Matching Requirements

The Organization receives a substantial portion of its support from various funding sources which required a local match. These funding sources include: the State of Florida Department of Children and Families, Central Florida Behavioral Health Network, Inc., and HUD under the Supportive Housing Program. The Organization has satisfied all matching requirements through local grants and by incurring sufficient eligible expenses.

(15) Joint Ownership and Occupancy Agreement

Under a revised joint ownership and occupancy agreement, ACTS and Drug Abuse Comprehensive Coordinating Office, Inc. ("DACCO"), a nonprofit corporation, operate a facility at 3107 North 50th Street in Tampa, Florida. ACTS licenses the facility to another provider who provides mental health residential treatment services and DACCO operates a residential program for the Department of Corrections.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(15) Joint Ownership and Occupancy Agreement - Continued

During fiscal 2014, ACTS and DACCO amended this agreement in connection with capital improvements funded in disproportionate amounts. As a result, the amended agreement redefines ownership interests used to calculate each entity's share of sales proceeds upon the future sale of the property such that DACCO would be entitled to its original 50% share plus the unamortized balance of the fair value of their improvements made during fiscal 2014.

(16) Supplemental Cash Flows Information

In fiscal 2020, ACTS financed the acquisition of equipment under capital lease agreements in the amount of \$426,904. In fiscal 2019, ACTS financed the acquisition of property in the amount of \$391,000.

In fiscal 2020, loss on disposal of assets includes non-cash recognition of a \$300,000 gain on forgiveness of a deferred payment mortgage described in Note 5.

(17) Liquidity and Availability of Resources

The Organization is supported by contributions with and without donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal including cash and a revolving line of credit (described in Note 4).

As of June 30, 2020 and 2019, the Organization's financial assets available to meet general expenditures within one year were as follows:

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash and cash equivalents	\$ 4,785,465	1,686,250
Certificates of deposit	423,330	421,224
Grants and funding contracts	3,372,319	2,925,856
Other receivables	<u>85,374</u>	<u>56,602</u>
Total financial assets	8,666,488	5,089,932
Less amounts unavailable for general expenditure within one year due to:		
Donor restricted for capital improvements	<u>(10,000)</u>	<u>(10,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 8,656,488</u>	<u>5,079,932</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Notes to Combined Financial Statements - Continued

(18) Subsequent Events

ACTS has evaluated subsequent events through November 2, 2020, the date the combined financial statements were available for issuance.

On September 22, 2020, ACTS executed a promissory note with Truist Bank for \$636,000. The proceeds of this note were used to acquire real property in Hillsborough County. The note bears interest at 3.8% and is payable in 119 monthly installments of \$4,658, including interest, with the remaining unpaid principal balance due upon maturity. The note matures on September 22, 2030 and is secured by the property. ACTS previously provided services at this location under a licensing agreement, which is described in Note 7.

SUPPLEMENTARY FINANCIAL INFORMATION

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2020

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA/ CSFA Number	Contract/Grant Number	Total Expenditures	Transfers to Subrecipients
U.S. Department of Agriculture				
Passed-through Florida Department of Agriculture and Consumer Services:				
<i>Child Nutrition Cluster:</i>				
School Breakfast Program (SBP)	10.553	18056	\$ 15,714	-
National School Lunch Program (NSLP)	10.555	18056	24,459	-
Subtotal - U.S. Department of Agriculture			40,173	-
U.S. Department of Housing and Urban Development				
Direct federal award:				
Continuum of Care (COC) Program				
	14.267	FL0052L4H031811	56,644	-
		FL0011L4H011811	124,839	-
		FL0048L4H031809	73,670	-
		FL0048L4H031708	42,583	-
		FL0499L4H0011805	1,110,952	-
		FL0499L4H0011704	770,594	-
		FL0384L4H031807	101,434	-
		FL0384L4H031706	65,652	-
		FL0553L4H031803	193,601	-
		FL0553L4H031702	71,880	-
Passed-through Tampa Hillsborough Homeless Initiative:				
Hillsborough Emergency Solutions Grant				
	14.231	E-19-UC-12-0002	22,951	-
Continuum of Care (COC) Program				
	14.267	FL0547L4H011803	272,855	-
		FL0547L4H011702	146,555	-
Passed-through the City of Tampa:				
<i>CDBG - Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants				
	14.218	N/A	35,300	-
Home Investment Partnerships Program				
	14.239	N/A	262,500	-
Housing Opportunities for Persons with AIDS				
	14.241	N/A	37,448	-
Passed-through Pasco County, Florida:				
<i>CDBG - Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants				
	14.218	N/A	300,000	-
Passed-through Hillsborough County, Florida:				
<i>CDBG - Entitlement Grants Cluster:</i>				
Community Development Block Grants/Entitlement Grants				
	14.218	18-1342	12,497	-
Neighborhood Stabilization Program				
	14.264	N/A	287,943	-
Subtotal - U.S. Department of Housing and Urban Development			3,989,898	-
U.S. Department of Justice				
Passed-through Drug Abuse Cooperative Coordinating Office:				
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories				
	16.803	N/A	39,231	-
Subtotal - U.S. Department of Justice			39,231	-

(Continued)

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA/ CSFA Number	Contract/Grant Number	Total Expenditures	Transfers to Subrecipients
U.S. Department of Veteran Affairs				
Direct federal award:				
VA Homeless Providers Grant and Per Diem Program	64.024	AFCT626-0751-673-S1-19	\$ 221,763	-
		AFCT626-0752-673-BH-19	128,613	-
Subtotal - U.S. Department of Veteran Affairs			350,376	-
U.S. Department of Health and Human Services				
Passed-through Central Florida Behavioral Health Network, Inc.:				
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF)	93.558	QB001-19	119,781	-
Substance Abuse and Mental Health Services:				
Projects of Regional and National Significance	93.243	QB001-19	5,082	-
State Targeted Response to the Opioid Crisis Grants	93.788	QB001-19	1,315,148	-
Block Grants for Community Mental Health Services	93.958	QB001-19	103,417	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QB001-19	4,887,993	-
Passed-through Hillsborough County, Florida:				
Projects of Regional and National Significance	93.243	N/A	206,223	-
Passed-through Tampa Family Health Centers:				
<i>Health Center Program Cluster:</i>				
Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	93.527	N/A	10,000	-
Passed-through Florida Alcohol and Drug Abuse Association:				
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	750	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	4,080	-
Passed-through ChildNet, Inc.:				
Promoting Safe and Stable Families Program	93.556	ACT19RGC	27	-
Temporary Assistance for Needy Families	93.558	ACT19RGC	804	-
		Clothing Allowance	5	-
Child Welfare Services Program	93.645	ACT19RGC	423	-
		Clothing Allowance	2	-
Foster Care Title IV-E	93.658	ACT19RGC	206,910	-
		Clothing Allowance	1,187	-
Adoption Assistance	93.659	ACT19RGC	448	-
		Clothing Allowance	3	-
Social Services Block Grant	93.667	ACT19RGC	144,003	-
		Clothing Allowance	826	-
Subtotal - U.S. Department of Health and Human Services			7,007,112	-
U.S. Department of Transportation				
Passed-through Florida Department of Transportation:				
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	n/a	51,179	-
Subtotal - U.S. Department of Transportation			51,179	-
Total Federal Expenditures			\$ 11,477,969	-

(Continued)

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued**

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA/ CSFA Number	Contract/Grant Number	Total Expenditures	Transfers to Subrecipients
State of Florida, State Courts System				
Passed-through Florida Alcohol and Drug Abuse Association: Naltrexone	22.022	N/A	\$ 433,470	-
Subtotal - State of Florida, State Courts System			<u>433,470</u>	<u>-</u>
State of Florida, Department of Children and Families				
Passed-through Tampa Hillsborough Homeless Initiative: Homeless Challenge Grant	60.014	QPZ05	74,015	-
Passed-through ChildNet, Inc.: Out-of-Home Supports	60.074	ACT19RGC Clothing Allowance	362 2	- -
Passed-through Mental Health Care, Inc.:				
Forensic Services and Competency Restoration Training	60.114	RFP#161702FMT	20,833	-
Centralized Receiving Systems	60.163	RFA10H141	53,683	-
Passed-through Hillsborough County, Florida: Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	60.115	LHZ49	<u>188,415</u>	<u>-</u>
Subtotal - State of Florida, Department of Children and Families			<u>337,310</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 770,780</u>	<u>-</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Summarized by Federal Programs and State Projects**

Year Ended June 30, 2020

CFDA/ CSFA Number	Federal Program/State Project	Total
	<i>Child Nutrition Cluster:</i>	
10.553	School Breakfast Program (SBP)	\$ 15,714
10.555	National School Lunch Program (NSLP)	<u>24,459</u>
	Total Child Nutrition Cluster	40,173
	<i>CDBG - Entitlement Grants Cluster:</i>	
14.218	Community Development Block Grants/Entitlement Grants	<u>347,797</u>
	Total CDBG - Entitlement Grants Cluster	347,797
	<i>Health Center Program Cluster:</i>	
93.527	Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	<u>10,000</u>
	Total Health Center Program Cluster	10,000
	<i>TANF Cluster:</i>	
93.558	Temporary Assistance for Needy Families (TANF)	<u>120,590</u>
	Total TANF Cluster	120,590
14.239	Home Investment Partnerships Program	262,500
14.241	Housing Opportunities for Persons with AIDS	37,448
14.264	Neighborhood Stabilization Program	287,943
14.267	Continuum of Care (COC) Program	3,031,259
14.231	Emergency Solutions Grant	22,951
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	39,231
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	51,179
64.024	VA Homeless Providers Grant and Per Diem Program	350,376
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	211,305
93.558	Promoting Safe and Stable Families Program	27
93.645	Child Welfare Services Program	425
93.658	Foster Care Title IV-E	208,097
93.659	Adoption Assistance	451
93.667	Social Services Block Grant	144,829
93.788	State Targeted Response to the Opioid Crisis Grants	1,315,898
93.958	Block Grants for Community Mental Health Services	103,417
93.959	Block Grants for Prevention and Treatment of Substance Abuse	<u>4,892,073</u>
	Total Federal Expenditures	\$ <u>11,477,969</u>
22.022	Naltrexone	\$ 433,470
60.014	Homeless Challenge Grant	74,015
60.074	Out-of-Home Supports	364
60.114	Forensic Services and Competency Restoration Training	20,833
60.115	Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	188,415
60.163	Centralized Receiving Systems	<u>53,683</u>
	Total Expenditures of State Financial Assistance	\$ <u>770,780</u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES**Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance****Year Ended June 30, 2020****(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of Agency for Community Treatment Services, Inc. (the "Organization") under programs of the federal and state governments for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of Agency for Community Treatment Services, Inc. and Affiliates, it is not intended to and does not present the combined financial position, changes in net assets or cash flows of Agency for Community Treatment Services, Inc. and Affiliates.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

Agency for Community Treatment Services, Inc. and Affiliates has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Loans

Loans outstanding at the beginning of the year and loans received during the year, if any, are included in the federal expenditures presented in the Schedule. The balance of outstanding loans as of June 30, 2020 consists of:

<u>CFDA Number</u>	<u>Federal Program</u>	<u>Balance at June 30, 2020</u>
14.239	Home Investment Partnerships Program	\$ 262,500
14.264	Neighborhood Stabilization Program	287,943

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues Schedules
Part I: Actual Funding Sources and Revenues**

Year Ended June 30, 2020

Funding Sources and Revenue	State-Designated SAMH Cost Centers											
	State SAMH-Funded Cost Centers						Substance Abuse					
	Mental Health			Substance Abuse			Substance Abuse			Substance Abuse		
	Drop-In/ Self-Help Centers	Medical Services	Residential Level II	Residential Level III	Incidental Expenses	Room and Board Level III	Assessment	Intervention - Individual	Medical Services	Outpatient - Individual	Outreach	Residential Level II
IA. State SAMH Funding												
Contract #QB001-19	\$ 122,175	107,211	372,748	92,094	40,000	252,294	-	1,024,702	1,642,008	188,569	636,426	2,184,816
QB001-19VC	-	-	-	-	-	-	-	-	-	-	-	-
Central Receiving Systems	-	-	-	-	-	-	-	-	-	-	-	-
MHCI-EODI	-	-	-	-	-	-	-	-	-	-	-	-
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	-	-
Total State SAMH Funding	122,175	107,211	372,748	92,094	40,000	252,294	-	1,024,702	1,642,008	188,569	636,426	2,184,816
IB. Other Government Funding												
(1) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	33,710
(2) Medicaid	-	-	-	-	-	-	-	-	290	31,589	-	-
(3) Local governments	-	-	-	-	-	-	-	-	-	170,632	-	882,110
(4) Federal contracts	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local government	-	-	-	-	-	-	-	-	-	-	-	239,766
Total other government funding	-	-	-	-	-	-	-	-	290	202,221	-	1,155,586
IC. All Other Revenues												
(1) 1st and 2nd party payments	-	-	292	1,182	-	-	14,495	-	-	2,066	-	1,655
(2) 3rd party payments	-	(421)	11,766	224	-	-	-	-	(421)	3,430	-	66,675
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions	-	-	197	1,618	-	1,801	-	-	-	-	-	1,118
(5) Other	-	-	7,086	112	-	-	-	-	-	8,729	-	40,154
(6) In-kind	-	-	832	-	-	-	-	746,054	-	-	-	4,713
Total for all other revenues	-	(421)	20,173	3,136	-	1,801	14,495	746,054	(421)	14,225	-	114,315
Total funding	\$ 122,175	106,790	392,921	95,230	40,000	254,095	14,495	1,770,756	1,641,877	405,015	636,426	3,454,717

(Continued)

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues Schedules
Part I: Actual Funding Sources and Revenues - Continued**

Funding Sources and Revenue	State-Designated SAMH Cost Centers							Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for all State Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
	State SAMH-Funded Cost Centers											
	Residential Level III	Substance Abuse Detox	Incidental Expenses	Aftercare - Individual	Room and Board Level III	Recovery Support	Prevention Universal Direct					
IA. State SAMH Funding												
Contract #QB001-19	\$ 552,856	4,258,557	73,182	4,669	411,050	261,569	149,017	12,373,943	-	12,373,943	-	12,373,943
QB001-19VC	-	-	4,754	-	-	-	-	4,754	-	4,754	-	4,754
Central Receiving Systems	-	-	-	-	-	-	-	-	-	-	53,683	53,683
MHCI-EODI	-	-	-	-	-	-	-	-	-	-	20,833	20,833
CJMHSR Reinvestment Grant	-	-	-	-	-	-	-	-	-	-	188,415	188,415
Total State SAMH Funding	552,856	4,258,557	77,936	4,669	411,050	261,569	149,017	12,378,697	-	12,378,697	262,931	12,641,628
IB. Other Government Funding												
(1) Other state agency funding	-	6,463	-	-	-	-	-	40,173	-	40,173	2,358,489	2,398,662
(2) Medicaid	-	10,120	-	948	-	(253)	-	42,694	-	42,694	104,831	147,525
(3) Local governments	-	-	-	20,234	-	912	-	1,073,888	-	1,073,888	2,821,464	3,895,352
(4) Federal contracts	-	-	-	-	-	349,711	-	349,711	-	349,711	4,505,710	4,855,421
(5) In-kind from local government	-	-	-	-	-	-	-	239,766	-	239,766	-	239,766
Total other government funding	-	16,583	-	21,182	-	350,370	-	1,746,232	-	1,746,232	9,790,494	11,536,726
IC. All Other Revenues												
(1) 1st and 2nd party payments	7,263	(65)	-	-	-	-	-	26,888	-	26,888	451,307	478,195
(2) 3rd party payments	1,379	-	-	33	-	(145)	-	82,520	-	82,520	300	82,820
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions	9,941	-	-	-	2,938	-	-	17,613	-	17,613	58,880	76,493
(5) Other	688	38	-	-	-	-	-	56,807	-	56,807	833,268	890,075
(6) In-kind	-	-	-	-	-	-	-	751,599	-	751,599	73,875	825,474
Total for all other revenues	19,271	(27)	-	33	2,938	(145)	-	935,427	-	935,427	1,417,630	2,353,057
Total funding	\$ 572,127	4,275,113	77,936	25,884	413,988	611,794	149,017	15,060,356	-	15,060,356	11,471,055	26,531,411

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues Schedules
Part II: Actual Expenses**

Year Ended June 30, 2020

Expense Categories	State-Designated SAMH Cost Centers											
	State SAMH-Funded Cost Centers						Substance Abuse					
	Mental Health			Substance Abuse			Substance Abuse			Substance Abuse		
	Drop-In/ Self-Help Centers	Medical Services	Residential Level II	Residential Level III	Incidental Expenses	Room and Board Level III	Assessment	Intervention - Individual	Medical Services	Outpatient - Individual	Outreach	Residential Level II
IIA. Personnel Expenses												
Salaries	\$ 50,373	26,807	176,474	66,760	-	133,359	23,266	469,648	140,737	312,966	250,948	1,000,020
Payroll taxes and benefits	4,187	2,771	34,037	12,650	-	27,661	3,521	94,693	25,077	61,339	52,638	192,876
Total personnel costs	54,560	29,578	210,511	79,410	-	161,020	26,787	564,341	165,814	374,305	303,586	1,192,896
IIB. Other Expenses												
Building occupancy	41,618	-	83,220	35,910	-	37,623	526	46,877	88,232	8,038	13,561	471,580
Professional services	519	40,535	10,658	1,134	-	2,014	373	8,359	141,150	33,809	5,414	60,397
Travel	-	-	1,403	53	-	624	1	28,571	279	4,636	1,093	7,950
Equipment	1,773	-	11,467	4,101	-	6,069	2	6,562	616	3,711	350	64,977
Food services	-	-	52,154	13,497	-	21,923	-	14	8,091	2	4	295,539
Medical and pharmacy	-	10,000	5,006	9	26,535	566	-	86	51,749	33	-	28,369
Subcontracted services	-	-	1,223	-	13,450	308	-	12,625	8,000	840	-	6,928
Insurance	10,539	157	13,855	4,048	-	6,969	266	11,141	16,796	6,103	6,096	78,510
Interest	23,287	-	109	42	-	97	378	662	85	4,568	1,786	620
Operating supplies and expenses	7,545	-	22,973	4,460	15	7,163	3,419	68,872	44,389	66,872	11,120	130,179
In-kind	-	-	36,797	-	-	-	-	746,054	-	-	-	208,514
Other	-	-	4	128	-	-	-	(267)	-	2,753	-	27
Total other expenses	85,281	50,692	238,869	63,382	40,000	83,356	4,965	929,556	359,387	131,365	39,424	1,353,590
Total personnel and other expenses	139,841	80,270	449,380	142,792	40,000	244,376	31,752	1,493,897	525,201	505,670	343,010	2,546,486
IIC. Distributed Indirect Costs												
Administration	21,538	12,363	69,214	21,993	6,161	37,639	4,890	230,090	80,891	77,883	52,830	392,210
Total actual operating expenses	161,379	92,633	518,594	164,785	46,161	282,015	36,642	1,723,987	606,092	583,553	395,840	2,938,696
IID. Unallowable Costs												
Unallowable costs	-	-	691	8,568	-	-	-	-	-	-	-	3,918
Total allowable operating expenses	\$ 161,379	92,633	517,903	156,217	46,161	282,015	36,642	1,723,987	606,092	583,553	395,840	2,934,778
III. Capital Expenditures												
Capital expenditures	\$ 9,952	-	-	-	-	-	-	20,061	2,993	16,238	-	78,893

(Continued)

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

**Substance Abuse and Mental Health Services, Program/Cost Center Actual Expenses and Revenues Schedules
Part II: Actual Expenses - Continued**

Funding Sources and Revenue	State-Designated SAMH Cost Centers							Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Total for all State Designated SAMH Cost Centers	Non-SAMH Cost Center	Administration	Total Funding
	Residential Level III	Substance Abuse Detox	Incidental Expenses	Aftercare - Individual	Room and Board Level III	Recovery Support	Prevention Universal Direct						
IIA. Personnel Expenses													
Salaries	\$ 410,098	2,416,948	-	37,019	217,587	381,498	128,202	6,242,710	-	6,242,710	3,434,176	1,562,643	11,239,529
Payroll taxes and benefits	77,704	368,222	-	5,938	45,132	70,442	21,190	1,100,078	-	1,100,078	617,481	297,524	2,015,083
Total personnel costs	487,802	2,785,170	-	42,957	262,719	451,940	149,392	7,342,788	-	7,342,788	4,051,657	1,860,167	13,254,612
II.B. Other Expenses													
Building occupancy	215,593	329,723	-	644	61,385	88,476	7,343	1,530,349	-	1,530,349	2,192,848	110,280	3,833,477
Professional services	6,963	274,359	-	623	3,285	6,289	2,991	598,872	-	598,872	149,090	288,011	1,035,973
Travel	328	6,469	-	2	1,018	269	2,754	55,450	-	55,450	61,654	28,377	145,481
Equipment	25,189	47,749	-	3	9,903	13,315	232	196,019	-	196,019	187,182	138,068	521,269
Food services	82,907	156,808	-	-	35,770	37,296	1	704,006	-	704,006	301,661	19,488	1,025,155
Medical and pharmacy	56	20,106	73,182	-	924	59	-	216,680	-	216,680	324,125	217	541,022
Subcontracted services	-	19,909	-	-	502	-	-	63,785	-	63,785	409,611	83,750	557,146
Insurance	24,868	86,177	-	632	11,370	13,650	4,237	295,414	-	295,414	174,024	130,282	599,720
Interest	255	17,296	-	454	158	920	97	50,814	-	50,814	5,154	103,777	159,745
Operating supplies and expenses	27,399	165,662	4,754	1,530	11,687	4,790	11,130	593,959	-	593,959	492,801	436,838	1,523,598
In-kind	-	-	-	-	-	-	-	991,365	-	991,365	40,085	33,790	1,065,240
Other	784	1,941	-	-	-	4,950	-	10,320	-	10,320	107,623	24,068	142,011
Total other expenses	384,342	1,126,199	77,936	3,888	136,002	170,014	28,785	5,307,033	-	5,307,033	4,445,858	1,396,946	11,149,837
Total personnel and other expenses	872,144	3,911,369	77,936	46,845	398,721	621,954	178,177	12,649,821	-	12,649,821	8,497,515	3,257,113	24,404,449
II.C. Distributed Indirect Costs													
Administration	134,328	602,429	12,004	7,215	61,411	95,793	27,443	1,948,325	-	1,948,325	1,308,788	(3,257,113)	-
Total actual operating expenses	1,006,472	4,513,798	89,940	54,060	460,132	717,747	205,620	14,598,146	-	14,598,146	9,806,303	-	24,404,449
II.D. Unallowable Costs													
Unallowable costs	52,630	-	-	-	-	6,401	-	72,208	-	72,208	169,093	-	241,301
Total allowable operating expenses	\$ 953,842	4,513,798	89,940	54,060	460,132	711,346	205,620	14,525,938	-				
II.E. Capital Expenditures													
Capital expenditures	\$ 41,244	85,889	-	-	-	4,991	-	260,261	-	260,261	148,139	273,061	681,461

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of State Earnings

Year Ended June 30, 2020

1.	Total expenditures	\$	24,404,449
2.	Less: other state and federal funds		6,432,244
3.	Less: non-match SAMH funds		11,112,939
4.	Less: unallowable costs		<u>241,301</u>
5.	Total allowable expenditures		6,617,965
6.	Maximum available earnings		4,963,474
7.	Amount of state funds requiring match		<u>1,319,441</u>
8.	Amount due to Department	\$	<u><u>-</u></u>

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Bed-Day Availability Payments

Year Ended June 30, 2020

Program	Cost Center	State Contract Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Gov't or Other State Agencies	Maximum Number of Units Eligible for Payment by the Department	Amount Paid for Services by the Department	Maximum Value of Units in Column F	Amount Owed to Department
A	B	C	D	E	F	G	H	I
Children's substance abuse	Substance Abuse Detox	\$ 281	3,660	23	3,637	\$ 1,002,282	\$ 1,021,997	\$ -
Adult substance abuse	Substance Abuse Detox	281	10,980	-	10,980	3,064,858	3,085,380	-

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Related Party Transaction Adjustments*

Year Ended June 30, 2020

** There were no related party transaction adjustments for the year ended June 30, 2020.*

INTERNAL CONTROL AND COMPLIANCE



Mayer Hoffman McCann P.C.

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**Independent Auditor's Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Combined Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Board of Directors
Agency for Community Treatment Services, Inc. and Affiliate:

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 combined financial statements of Agency for Community Treatment Services, Inc. and Affiliates, which comprise the combined statement of financial position as of June 30, 2020, and the related combined statements of support and revenue, expenses and other changes in net assets without donor restrictions, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated November 2, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Agency for Community Treatment Services, Inc. and Affiliates' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Agency for Community Treatment Services, Inc. and Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Agency for Community Treatment Services, Inc. and Affiliates' 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 Organization's combined 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 Agency for Community Treatment Services, Inc. and Affiliates' combined financial statements are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combined financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mayer Hoffman McCann P.C.

November 2, 2020
Clearwater, Florida



Mayer Hoffman McCann P.C.

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Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the State of Florida Auditor General

The Board of Directors
Agency for Community Treatment Services, Inc. and Affiliate:

Report on Compliance for Each Major Federal Program and State Project

We have audited Agency for Community Treatment Services, Inc. and Affiliates’ compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services’ State Projects Compliance Supplement*, that could have a direct and material effect on their major federal program and state project for the year ended June 30, 2020. Agency for Community Treatment Services, Inc. and Affiliates’ major federal program and state project are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal program and state project.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for Agency for Community Treatment Services, Inc. and Affiliates’ major federal program and state project based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Those standards and the Uniform Guidance, and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Agency for Community Treatment Services, Inc. and Affiliates’ compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Agency for Community Treatment Services, Inc. and Affiliates’ compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Agency for Community Treatment Services, Inc. and Affiliates complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and state project for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Agency for Community Treatment Services, Inc. and Affiliates is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Agency for Community Treatment Services, Inc. and Affiliates' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Agency for Community Treatment Services, Inc. and Affiliates' internal control over compliance.

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

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

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

Mayer Hoffman McCann P.C.
November 2, 2020
Clearwater, Florida

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

(A) Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the combined financial statements of Agency for Community Treatment Services, Inc. and Affiliates.
2. No significant deficiencies or material weaknesses relating to the audit of the combined financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the combined financial statements of Agency for Community Treatment Services, Inc. and Affiliates were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over compliance relating to the major federal program or state project are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*.
5. The Auditor's report on compliance for the major federal award program and state project expresses an unmodified opinion.
6. Audit findings relative to the major federal award program and state project for Agency for Community Treatment Services, Inc. and Affiliates, if any, are reported in Part C of this schedule.
7. The programs tested as a major federal program and state project were:

Federal Program:

Block Grants for Prevention and Treatment of Substance Abuse - CFDA No. 93.959

State Project:

Naltrexone - CSFA 22.022

8. The threshold for distinguishing Types A and B programs was \$750,000 for major federal programs and \$300,000 for major state projects.
9. Agency for Community Treatment Services, Inc. was determined to be a low-risk auditee.

(B) Findings - Audit of Combined Financial Statements

None.

AGENCY FOR COMMUNITY TREATMENT SERVICES, INC. AND AFFILIATES

Schedule of Findings and Questioned Costs - Continued

(C) Findings and Questioned Costs - Major Federal Award Program Audit

None.

(D) Other Issues

A Summary Schedule of Prior Audit Findings is not required because there were no prior audit findings related to a major federal program or state project.



Mayer Hoffman McCann P.C.

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The Board of Directors
Agency for Community Treatment Services, Inc. and Affiliates:

Report on Combined Financial Statements

We have audited the combined financial statements of Agency for Community Treatment Services, Inc. and Affiliates as of and for the year ended June 30, 2020, and have issued our report thereon dated November 2, 2020.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), and Chapter 10.650, *Rules of the State of Florida Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated November 2, 2020, should be considered in conjunction with this management letter.

Other Matter

Section 10.654(1)(e), *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the combined financial statements or state project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not identify any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Mayer Hoffman McCann P.C.

November 2, 2020
Clearwater, Florida

Pinellas Community Foundation

Pinellas CARES Nonprofit Partnership Fund Grant Reimbursement Request

Organization Name: Agency for Community Treatment Services,
Inc _____

Time Period Start: 07/01/20 _____ Time Period Complete: 10/31/2020

Budget Category/Line Item	Total Reimbursement Request
Personnel <i>(provide payroll registers, should include hours worked (i.e. timesheet) and rate per hour, and documentation to allocate payroll between CARES Act pay and regular pay)</i>	\$ 6,992
Equipment <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	-
Supplies <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	-
Occupancy <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	428
Local Travel <i>(for mileage use Mileage Reimbursement tab for other local travel expenses provide receipts and check stubs/credit card statements)</i>	157
Training <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	-
Design, Printing, Marketing & Postage <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	-
Capital <i>(provide invoices/receipts and check stubs/credit card statement showing payment - for purchased over \$10,000 provide documentation of 3 quotes)</i>	-
Purchased Services <i>(provide invoices/receipts and check stubs/credit card statement showing payment)</i>	-
TOTAL	\$ 7,578

By signing the reimbursement request you affirm that expenses were to create new programs or expand programs that are necessary to address the COVID-19 pandemic.

Prepared By: Melinda Raftan

Reviewed By: BA Smith