

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, 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 **SOCIETY OF ST. VINCENT DE PAUL SOUTH PINELLAS, INC.**, whose address is 384 15th St N Saint Petersburg, FL 33705 (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 individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

WHEREAS, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; 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 quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

WHEREAS, AGENCY has determined that **GRANTEE** has the experience and capacity to quickly administer and deliver awarded funds to assist in the goal of expanding services in one or more of the priority areas that mitigate COVID-19 related impacts within the community;

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: **Society of St. Vincent de Paul South Pinellas, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Michael Raposa, CEO**

Address: **384 15th St N Saint Petersburg, FL 33705**

Phone Number: **727-201-9875**

Grantee's Data Universal Numbering System (DUNS) number: **021474730**

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: **September 17, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$82,330.51** (hereinafter, "Awarded Funds").

h) 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

i) CFDA Number and Name

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

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

j) Indirect Cost Rate for GRANTEE portion of the Federal Award: **0% - all costs
must be direct costs**

2. Scope of Services:

The **GRANTEE** shall administer the Pinellas CARES Critical Service expansion Program funds awarded from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** application for award of funds (attached as Appendix 4) 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 administer funding in an amount up to **eighty-two thousand three hundred thirty dollars and 51/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- 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. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
 - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
 - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
 - vii. **GRANTEE** understands that priority service areas may be adjusted by written notice of the **AGENCY**.

3. Term of Agreement.

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual

agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed eighty-two thousand three hundred thirty dollars and 51/100 cents (\$82,330.51) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to zero dollars (\$0.00) equivalent to 0% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall maintain a Budget Plan (Appendix 4) for anticipated indirect and direct costs, as approved by **AGENCY**. Any changes that increase costs must be in writing and in an amendment to this Agreement.

c) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-reimbursement basis, with the **GRANTEE** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

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. Performance Measures.

The **GRANTEE** agrees to submit weekly reports on awards to **AGENCY** including name of **GRANTEE**, purpose of award, amount of award, and service numbers, as well as monthly expanded reports that demonstrate services delivered and service trends, and outcomes to **AGENCY**. The **AGENCY** reserves the right to request additional data elements, performance measures, or reports as necessary to ensure that the overall programmatic purpose is demonstrated, quantified, and achieved. This report shall be submitted to the **AGENCY** weekly or monthly, as defined and never later than five (5) business days if specifically requested by **AGENCY**. The report formats shall be prescribed and provided by the **AGENCY**.

6. Data Sharing.

The **GRANTEE** agrees to share data with the **AGENCY** as necessary for service validation, trend review, and performance monitoring.

7. 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.

8. 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) The monitoring requirements set forth in Appendix 3 – Minimum Monitoring Requirements.

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

c) **GRANTEE** will cooperate in site visits including, but not limited to, review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time.

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

e) 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**.

9. 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.

10. 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.

11. 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) All un-spent funds must be reimbursed to the **AGENCY** by the **GRANTEE** by January 31, 2021.

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

12. 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).

13. 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.

14. 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**.

15. 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.

16. 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.

17. 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**

18. 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**.

19. Governing Law.

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

20. 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.

21. 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.

22. 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

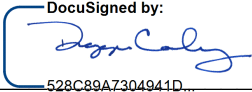
GRANTEE designates the following person(s) as the liaison for the **GRANTEE**:

Mr. Merrell T Dickey
Merrell@svdp.care
727-201-9875
384 15th St. N
St. Petersburg, FL 33705

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

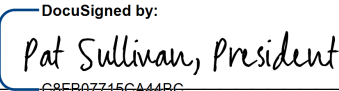
Date: 10/5/2020

GRANTEE: Society of St. Vincent de Paul South Pinellas,
Inc.

By: 
BC14DC807A434B5
Michael Raposa, CEO
michael@svdpsp.org

Date: 10/5/2020

GRANTEE: Society of St. Vincent de Paul South Pinellas,
Inc.

By: 
C8FB07745CA44BC...
Pat Sullivan, President
pat@svdpsp.org

Date: 10/13/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

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 GENERAL

DEPARTMENT 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, Michael Raposa, CEO, am the Title: CEO of Name of Organization: St Vincent de Paul CARES, Inc., and I certify that:

1. I have the authority on behalf of St Vincent de Paul CARES, 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. St Vincent de Paul CARES, 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. St Vincent de Paul CARES, 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: Michael Raposa, CEO (Printed Name)

Signature:  BC14DC807A434B5

Title: CEO

Date: 10/5/2020

APPENDIX 3 – Minimum Monitoring Requirements

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Reimbursement preferred or provide advance funds for capital and supplies with provided documentation of bid information from vendor or purchase order; advanced funds limited to 25% of total grant
3. Monthly report requesting reimbursement to include all invoice support, including detail timesheets and paystubs with allocation between payroll supporting this grant and others
4. Obtain close-out report from grantee and reconcile to internal records

Appendix 4 – Application for Funding (including budget plan)

Sustaining the Food Center During COVID-19

Pinellas CARES Nonprofit Partnership Fund

Society of St. Vincent de Paul South Pinellas Inc.

Mr. Michael J. Raposa
384 15th St N
Saint Petersburg, FL 33705

merrell@svdp.care
O: 727-201-9875

Mr. Merrell T Dickey

384 15th St. N
St. Petersburg, FL 33705

Merrell@svdp.care
O: 727-201-9875
M: 813-404-9171

Application Form

Introduction

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

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).

Food

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?

No

Future Programming*

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

Yes

Project Name*

Sustaining the Food Center During COVID-19

EIN*

59-2380770

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.

021474730

Mission Statement*

To alleviate pain and suffering, in a spirit of charity, justice and mercy through person-to-person involvement.

Total Operating Expenditure*

What are your total annual operating expenses?

\$20,550,999.00

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.

\$82,330.51

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.

- Communities of color
- People experiencing homelessness
- Persons employed in high-risk pandemic response jobs
- Low-income families

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).

A lens of equity is crucial as program participants represent many priority focuses. Last year, African Americans were over-represented at 37.5% versus 11.1% in Pinellas (Census, 2019). Homelessness hits Communities of Color harder. A Stateline article from March 2019 described it as "A Pileup of Inequities" from "centuries of discrimination in housing, criminal justice, child welfare and education."

All participants are indigent and homeless. SVdP CARES' policies and procedures ensure cultural competency, diversity, and inclusion internally. Staffing and leadership reflect the diversity of the participants. The model utilized includes a Peer Mentor which is a staff role with lived experience who is an advocate and liaison.

The project also targets persons employed in high-risk pandemic response jobs. Participants in the night shelter and emergency housing rely on the Food Center, pandemic or not. Hazard pay will sustain the program to allow the team to operate at full capacity.

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.**

Fifty-four years after opening a soup kitchen, St. Vincent de Paul CARES incorporated, relying on donations and volunteers. Last year, SVDP CARES served 155,000 meals. Sustaining this program during the coronavirus pandemic is crucial.

Service Area*

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

South County (locations such as St. Petersburg, Lealman, Kenneth City)

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.)

As of August 20, 2020, the Florida Department of Health reported 18,945 cases of COVID-19 and 587 related deaths. Homeless individuals are disproportionately at-risk due to a lack of resources for Personal Protective Equipment (PPE) and health care. Additionally, in the wake of the economic impact of the pandemic many have become newly homeless and need support to get back on their feet. This has created a greater need for meals.

While the homeless population needed increased services, many providers in the community closed their doors due to safety regulations. On the contrary, SVdP CARES quickly adjusted to CDC guidelines to continue providing services without any interruption. So far since the pandemic struck SVdP CARES has served 35,031 meals and 3,836 pounds of food distributed in boxes (March – July 2020). The Food Center feeds individuals and families sleeping in the night shelter as well as the Center of Hope which houses Veterans and their families fleeing homelessness.

Meals are served 365 days a year. Dinners are typically provided by donation and served by volunteers; however, the coronavirus has restricted this due to volunteers' safety concerns and food donations dwindling. Thus, the Food Center has struggled to meet the need for meals that has continued through the pandemic. Keeping four staffing positions in the kitchen has also been difficult due to the increase to unemployment benefits. Hazard pay would sustain the Food Center through the end of 2020 serving a projected 32,105 more meals.

The holiday season is historically a high-need season for food. SVDP CARES must think innovatively to meet that need while remaining safe during the pandemic. The plan is to rent a mobile freezer unit to house any holiday meal food items to accommodate more holiday meals. This added freezer space would allow flexibility in the distribution process.

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.**

990-FYE 093019 Public Disclosure.pdf

Board-Approved Budget*

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

Budget Amended FY 2020 - Board Approved.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.

2019 Audited Financial Statements Public Unlocked.pdf
See attached.

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.

2019 Audited Financial Statements Public Unlocked.pdf
It is the third and fourth page of the attached document.

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

If you are applying for funding to expand and/or sustain COVID-19 response programming that has already been funded by another source, please upload that contract here and provide a brief description of the funding source and relationship with the funder. Please note that any costs funded by another source are not allowed to be included in this application. Only the costs that are required to expand or sustain programs in excess of that funding will be considered for the purposes of this application.

This funding request to the Pinellas CARES Nonprofit Partnership Fund will be to sustain the Food Center program during the pandemic through the end of December while donations and volunteering is restricted due to COVID-19. Funding to presently sustain the Food Center program during the coronavirus ended in July of 2020.

SVdP CARES has allowed for no service interruption to the homeless clients who need meals daily. For the initial period of the pandemic partnership with two funders made this possible. The Tampa Bay Rays donated \$5,000 to cover added food costs, supplies, and make the overnight shelter safer. The Tampa Bay Resiliency Fund awarded \$20,000 to cover COVID-related expenses. The agency also acquired a loan through the Small Business Administration's Paycheck Protection Program which funded hazard pay to essential staff through June 24, 2020. The loan forgiveness process has not been completed.

PCF Pinellas CARES funding will not supplant any other funding source.

Funding and Usage

Client Service Delivery*

Briefly describe the services to be delivered under the programming for which you are requesting funding. Please include when and where the services will occur, how the target population will access the services, and the length of time the services will be provided. **Please specify the zip codes of participants. If not available, specify the zip codes of service delivery points.**

SVdP CARES' Food Center has been in operation for over 12 years and is the largest facility of its kind in Pinellas County. The Food Center provides well-balanced, nutritious meals 365 days a year to those who frequent its doors for sustenance: averaging close to 500 meals a day and over 12,000 meals a month.

Meal services will occur from September 1 through December 30, 2020. Meals are provided daily at the Food Center, located at 401 15th Street North, St. Petersburg, FL 33705. The Food Center addresses the nutritional needs of persons experiencing homelessness in South Pinellas County. Most receiving meals are staying in the night shelter or the Center of Hope Veterans and families temporary housing. The Food Center kitchen and cafeteria are housed in the same building as the Center of Hope which is adjacent to the night shelter. These services have no barrier to entry and clients have access as long as they are needed.

The Food Center's small staff (4 FTEs), headed by the Executive Chef, is typically aided by hundreds of volunteers each year, and much of the food distributed and used in the preparation of the meals served is through the generosity of area restaurants, grocery chains, faith-based organizations, and citizens of Pinellas County. This funding would sustain these efforts in this strange time when volunteerism and food donations are low.

Additionally, this project will factor in preparation for the holidays which historically is a high-need food season. Planning ahead for a greater need at this crucial time of year is key. This request includes a freezer/fridge combination truck rental through the end of the calendar year which will allow additional storage of food and flexibility in distribution and coordination of potentially the largest number of meals this program has seen to date. It would also allow storage for holiday food that will go to participants recently placed in more permanent housing.

Communication/Outreach and Community Engagement Efforts*

In what ways is your organization marketing and communicating its available programming to the community it serves? How will you ensure that your target population is aware of your services and utilizes them?

Individuals facing homeless know that they can count on us in St. Petersburg due to SVDP CARES' trusted reputation. SVdP CARES works effectively within the Coordinated Entry System here in Pinellas County. Staff utilize the Homeless Management Information System (HMIS) to track and coordinate services with

unhoused individuals in need. All client data is entered into the HMIS including enrollments, exits, demographics and services. Data is shared consistent with local requirements for coordination of services.

Additionally, SVDP CARES partners with 2-1-1 resource directory to keep the community abreast of available services to the homeless. When someone is in need, 2-1-1 will refer individuals to SVDP CARES' programming.

Finally, social media is used to spread programmatic information through nearly 1,200 followers on Facebook. Communications will utilize social media platforms to make available programming known in the community.

Hurricane Preparedness*

If a hurricane-related emergency were to strike Pinellas County this year and cause an interruption in your organization's normal programming, how would you return to offering the programming, and continue to spend awarded funds from this grant?

There is an expectation that your programming will be able to continue in the event of a hurricane-related emergency.

If your organization has a COOP (Continuity of Operations Plan), you may upload it here instead of providing a text answer. You may redact sensitive information from your organization's COOP.

00 SVdP CARES Continuity of Operations (COOP).pdf
Please see attached COOP.

Evidence of Insurance Coverage*

Grantees of the Pinellas CARES Nonprofit Partnership Fund will be required to maintain appropriate insurance to cover the services proposed in this application. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance policies that cover the programming for which your organization is requesting funds.

If there is no insurance coverage for this programming, please provide an explanation as to why.

Cert of Ins - SVdP CARES.pdf

Insurance Requirement*

If you are awarded a contract for the Pinellas CARES Nonprofit Partnership Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance. If you would like to begin this process now, please contact your general liability insurance carrier.

Here is the information for your carrier:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150

Merrell Dickey

Society of St. Vincent de Paul South Pinellas Inc.

Clearwater, FL 33764
727-531-0058

Please check the box below to indicate that you understand and will be able to comply with this requirement.

The Budget Summary and Budget Narrative sections are absolutely critical to a successful application. Improperly completed forms will be returned to you to fix, and will delay a funding decision being made on your application. Please see the examples in each section. To avoid rejection of your organization's application, PCF HIGHLY recommends you watch this short, instructional video as well: Budget Narrative/Summary Instructions

Update as of 9/25/2020: Due to new U.S. Department of the Treasury guidance, the CARES Act does not cover *any* administrative or indirect costs. The Budget Narrative and Summary have been updated. CFO, CEO, and other types of "administrative" time must be documented as a **direct cost on an hourly basis** under Personnel or Contracted Services. The above webinar will be updated shortly.

If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. Please consider this when developing your budget narrative and summary.

Note about Hazard Pay: Hazard pay will not automatically be approved as a budget item. Hazard pay is only for hazardous duty or work involving physical hardship, in each case that is related to COVID-19. Much of the immediate hazards of COVID-19 can be mitigated by appropriate use of PPE and/or regular sanitizing of spaces. The threshold for approval of hazard pay is high. It is best that you inquire in advance of adding this to a budget in your grant application.

If you would like to use a unit of service cost as a basis for your budget, you **MUST** contact Pinellas Community Foundation program staff **FIRST** to discuss this possibility.

Budget Summary*

Please download the budget summary template **HERE** and complete it. **If you have selected multiple Priority Fund Areas, you should include ALL costs in this summary.**

Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.

CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET SUMMARY.

Please export as a PDF and upload it.

FINAL CARES-Partnership-Fund-Budget-Summary-Grant.pdf

Budget Narrative*

Please download the budget narrative template **HERE** and complete it.

The budget narrative needs to do more than define the expenses. It should clearly state what is going to be paid using CARES funds and then justify the expenses as a program expansion (or sustaining an already expanded program) as a result of COVID-19. Do not bold, underline, or italicize. Use dollar amounts that match your Budget Summary.

If you have selected multiple Priority Fund Areas, you should include ALL costs in this narrative.

CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET NARRATIVE.

Capital includes buildings, vehicles, equipment at \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities. Outright purchase must be less than the cost of renting or leasing OR if renting or leasing is not available.

Please export as a PDF and upload it.

FINAL CARES-Partnership-Fund-Budget-Narrative-Grant.pdf

Capital Requests

If you are requesting funding for capital expenses, please upload bids/estimates/rental agreements to match the expenses described in your budget summary and narrative.

Please upload in PDF format.

Transport Truck Refrigeration Rental Quote.pdf

Logistical partner organizations (LPOs) are considered to be a critical part of service delivery strategy for this grant program, and using them is highly encouraged. Typical LPOs are:

- Grassroots organizations with small annual operating budgets (under \$50,000)
- Churches and other faith-based organizations
- Neighborhood associations
- Social organizations/collaboratives
- Resident councils in low-income house communities
- Neighborhood family centers
- Senior centers

Their essential role is to serve as outreach, information, referral and service delivery sites for food distribution, legal aid counseling to prevent evictions and behavioral health services, consistent with the three priority need areas in the grant specifications.

Are you going to use LPOs in this programming?*

No

Food

This grant will require weekly reporting on the following measures:

- **Number of Pinellas County residents** accepting food by zip code of participant or distribution point (participant zip code is preferred)

Affirmation of Reporting*

I affirm that my organization is capable of providing weekly reports on the above measures.

Yes

Number of Pinellas County Residents Served During Grant Period - Food*

This grant period ends on December 30, 2020. Please estimate the number of clients that will be served **food** by the end of the grant period.

32105

September 2020 Projections - Food*

Please estimate the number of individuals to be served **food** by this funding in **September 2020**.

7825

October 2020 Projections - Food*

Please estimate the number of individuals to be served **food** by this funding in **October 2020**.

7820

November 2020 Projections - Food*

Please estimate the number of individuals to be served **food** by this funding in **November 2020**.

8490

December Projections - Food*

Please estimate the number of individuals to be served **food** by this funding in **December 2020**.

7970

Funder Involvement

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

- Allegany Franciscan Ministries
- Foundation for a Healthy St. Petersburg
- Funding from a Pinellas County Municipality
- Juvenile Welfare Board of Pinellas County
- Pinellas Community Foundation
- Pinellas County Government
- Tampa Bay Resiliency Fund

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:

SVdP CARES acquired a Small Business Administration loan through the Paycheck Protection Program which was used for hazard pay to essential staff through June 24, 2020. The forgiveness process has not been completed. This request for funding to the Pinellas CARES Fund will be for future needs that have not been covered by the PPP loan.

Additionally, SVdP CARES applied for funding through the Rays Baseball Foundation and was awarded \$5,000 to benefit the night shelter operations and making the operation more safer through adjusting the service delivery and using PPE, as well as \$20,000 through the Tampa Bay Resiliency Fund for COVID-related expenses.

SVDP CARES acquired CARES dollars to expand rapid rehousing programs in several counties.

The end date for this pandemic continues to be elusive. SVDP CARES will continue to provide services regardless. The need is still there to feed the homeless and sustain the kitchen staff who are employed in a high-risk pandemic response job.

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.

Merrell Dickey

Society of St. Vincent de Paul South Pinellas Inc.

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.

Merrell T. Dickey, 9/1/2020

File Attachment Summary

Applicant File Uploads

- 990-FYE 093019 Public Disclosure.pdf
- Budget Amended FY 2020 - Board Approved.pdf
- 2019 Audited Financial Statements Public Unlocked.pdf
- 2019 Audited Financial Statements Public Unlocked.pdf
- 00 SVdP CARES Continuity of Operations (COOP).pdf
- Cert of Ins - SVdP CARES.pdf
- FINAL CARES-Partnership-Fund-Budget-Summary-Grant.pdf
- FINAL CARES-Partnership-Fund-Budget-Narrative-Grant.pdf
- Transport Truck Refrigeration Rental Quote.pdf

** PUBLIC DISCLOSURE COPY **

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 **OCT 1, 2018** and ending **SEP 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 SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS 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 384 15TH STREET NORTH</p> <p>City or town, state or province, country, and ZIP or foreign postal code ST PETERSBURG, FL 33705</p> <p>F Name and address of principal officer: MICHAEL RAPOSA SAME AS C ABOVE</p>	<p>D Employer identification number 59-2380770</p> <p>E Telephone number 727-823-2516</p> <p>G Gross receipts \$ 14,589,631.</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.SVDPSP.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: 1961 M State of legal domicile: FL</p>

Part I Summary

	<p>1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O</p>													
Activities & Governance	<p>2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p>													
	<p>3 Number of voting members of the governing body (Part VI, line 1a)</p>	3 11												
	<p>4 Number of independent voting members of the governing body (Part VI, line 1b)</p>	4 11												
	<p>5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)</p>	5 159												
	<p>6 Total number of volunteers (estimate if necessary)</p>	6 62												
	<p>7 a Total unrelated business revenue from Part VIII, column (C), line 12</p>	7a 71.												
	<p>b Net unrelated business taxable income from Form 990-T, line 38</p>	7b 0.												
Revenue	<p>8 Contributions and grants (Part VIII, line 1h)</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th align="center">Prior Year</th> <th align="center">Current Year</th> </tr> </thead> <tbody> <tr> <td align="right">12,512,564.</td> <td align="right">13,715,351.</td> </tr> <tr> <td align="right">721,328.</td> <td align="right">794,191.</td> </tr> <tr> <td align="right">-554.</td> <td align="right">7,786.</td> </tr> <tr> <td align="right">17,766.</td> <td align="right">70,916.</td> </tr> <tr> <td align="right">13,251,104.</td> <td align="right">14,588,244.</td> </tr> </tbody> </table>	Prior Year	Current Year	12,512,564.	13,715,351.	721,328.	794,191.	-554.	7,786.	17,766.	70,916.	13,251,104.	14,588,244.
	Prior Year	Current Year												
	12,512,564.	13,715,351.												
	721,328.	794,191.												
	-554.	7,786.												
	17,766.	70,916.												
13,251,104.	14,588,244.													
<p>9 Program service revenue (Part VIII, line 2g)</p>														
<p>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</p>														
<p>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</p>														
<p>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</p>														
Expenses	<p>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</p>	4,054,863.												
	<p>14 Benefits paid to or for members (Part IX, column (A), line 4)</p>	0.												
	<p>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</p>	5,625,694.												
	<p>16a Professional fundraising fees (Part IX, column (A), line 11e)</p>	0.												
	<p>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 190,672.</p>													
	<p>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</p>	3,826,628.												
<p>18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)</p>	13,507,185.													
<p>19 Revenue less expenses. Subtract line 18 from line 12</p>	-256,081.													
Net Assets or Fund Balances	<p>20 Total assets (Part X, line 16)</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th align="center">Beginning of Current Year</th> <th align="center">End of Year</th> </tr> </thead> <tbody> <tr> <td align="right">10,396,973.</td> <td align="right">11,340,671.</td> </tr> <tr> <td align="right">4,583,296.</td> <td align="right">5,268,165.</td> </tr> <tr> <td align="right">5,813,677.</td> <td align="right">6,072,506.</td> </tr> </tbody> </table>	Beginning of Current Year	End of Year	10,396,973.	11,340,671.	4,583,296.	5,268,165.	5,813,677.	6,072,506.				
	Beginning of Current Year	End of Year												
	10,396,973.	11,340,671.												
4,583,296.	5,268,165.													
5,813,677.	6,072,506.													
<p>21 Total liabilities (Part X, line 26)</p>														
<p>22 Net assets or fund balances. Subtract line 21 from line 20</p>														

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.

<p>Sign Here</p>	<p>Signature of officer MICHAEL RAPOSA, CEO</p> <p>Type or print name and title</p>	<p>Date</p>
<p>Paid Preparer Use Only</p>	<p>Print/Type preparer's name</p>	<p>Preparer's signature</p>
	<p>Date</p>	<p>Check if <input type="checkbox"/> PTIN</p>

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

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS 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

1 Briefly describe the organization's mission:
TO ALLEVIATE PAIN AND SUFFERING, IN A SPIRIT OF CHARITY, JUSTICE AND
MERCY THROUGH PERSON-TO-PERSON INVOLVEMENT. THE ORGANIZATION'S TARGET
POPULATION IS THE POOR, HOMELESS, UNEMPLOYED, AND MENTALLY AND
PHYSICALLY DISABLED IN THE 16 COUNTIES WE SERVE.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 6,913,633. including grants of \$ 2,481,860.) (Revenue \$ 207,674.)
SUPPORTIVE SERVICES FOR VETERAN FAMILIES - PROVIDES RAPID REHOUSING AND
PREVENTION ASSISTANCE TO ELIGIBLE VETERANS WHO ARE HOMELESS OR AT RISK
OF BECOMING HOMELESS WITH VERY LOW OR NO INCOME. SUPPORTIVE GRANTS OR
SUPPORTIVE SERVICES TO VERY LOW-INCOME VETERAN FAMILIES WHO ARE
RESIDING IN PERMANENT HOUSING AND ARE AT RISK OF BECOMING HOMELESS, ARE
HOMELESS AND SCHEDULED TO BECOME RESIDENTS OF PERMANENT HOUSING, OR
HAVE EXITED PERMANENT HOUSING AND ARE SEEKING HOUSING THAT IS
RESPONSIVE TO A VERY LOW-INCOME FAMILY'S NEEDS. IN 2019, 927 HOUSEHOLDS
WERE ASSISTED; AND, 88% OF OUR CLIENTS WHO WERE HOMELESS AND 90% WHO
WERE AT RISK OF BECOMING HOMELESS EXITED THE PROGRAM STABLY HOUSED.

4b (Code:) (Expenses \$ 1,872,519. including grants of \$ 107,951.) (Revenue \$)
CENTER OF HOPE FACILITY - A SINGLE ROOM OCCUPANCY FACILITY PROVIDING
TRANSITIONAL HOUSING FOR LOW INCOME INDIVIDUALS, FAMILIES AND VETERANS.
IT ALSO PROVIDES AN EXTENSIVE ARRAY OF SUPPORTIVE SERVICES TO ITS
RESIDENTS TO ADDRESS THE VARIOUS BARRIERS TO SELF-SUFFICIENCY AND
PERMANENT HOUSING. IN 2019, 45% OF CLIENTS EXITED TO PERMANENT HOUSING
AND 1,362 CLIENTS WERE SERVED.

4c (Code:) (Expenses \$ 3,136,840. including grants of \$ 1,730,089.) (Revenue \$)
RAPID RE-HOUSING - PROVIDES SUPPORTIVE SERVICES AND RENTAL ASSISTANCE
TO INDIVIDUALS AND FAMILIES WHO ARE STAYING IN EMERGENCY SHELTERS OR ON
THE STREET WITH NO OTHER RESOURCES. THE TARGET POPULATION, PRIMARILY
FAMILIES, IS EXPECTED TO HAVE LITTLE TO NO INCOME, LEGAL ISSUES, POOR
RENTAL HISTORY, BEHAVIORAL DISORDERS AND OTHER HEALTH CONCERNS. IN
2019, 146 HOUSEHOLDS WERE ASSISTED AND 92% WHO EXITED THE PROGRAM WERE
STABLY HOUSED.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 1,916,313. including grants of \$ 410,616.) (Revenue \$ 658,749.)

4e Total program service expenses 13,839,305.

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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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	

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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>	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>	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>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		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>		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>		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>		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>		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>		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>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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>	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>		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>		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	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		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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	159	
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		
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?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	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	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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	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.		
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

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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.	11	
b	Enter the number of voting members included in line 1a, above, who are independent	11	
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?	2	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?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	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?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	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	9	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?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

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 **MICHAEL J RAPOSA - 727-823-2516**
384 15TH STREET NORTH, ST PETERSBURG, FL 33705

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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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) PAT SULLIVAN PRESIDENT	4.00 1.00	X					0.	0.	0.	
(2) PENNY SIMONE VICE PRESIDENT	1.00 1.00	X					0.	0.	0.	
(3) SUSAN KING-DWYER SECRETARY	1.00 1.00	X					0.	0.	0.	
(4) BILL CONDON TREASURER	1.00 1.00	X					0.	0.	0.	
(5) CHRIS YOUMANS BOARD MEMBER	1.00 1.00	X					0.	0.	0.	
(6) EDWINA MAXWELL BOARD MEMBER	1.00 1.00	X					0.	0.	0.	
(7) KEVIN MCKEEFERY BOARD MEMBER	1.00 1.00	X					0.	0.	0.	
(8) JOSEPH SABATINO BOARD MEMBER	1.00 1.00	X					0.	0.	0.	
(9) ISABEL DARCY BOARD MEMBER	1.00 0.00	X					0.	0.	0.	
(10) JAMES YESKE BOARD MEMBER	1.00 0.00	X					0.	0.	0.	
(11) RICKY BOUCHARD BOARD MEMBER	1.00 0.00	X					0.	0.	0.	
(12) MICHAEL RAPOSA CEO	40.00 1.00			X			161,510.	0.	25,109.	
(13) SHEILA LOPEZ COO	40.00 1.00			X			104,615.	0.	0.	
(14) THOMAS TAYLOR CFO	40.00 1.00			X			82,187.	0.	6,609.	
(15) PAULA MOORE CFO	40.00 1.00			X			0.	0.	0.	

SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.

Form 990 (2018)

59-2380770

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes sub-totals for 1b, 1c, and 1d.

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 2

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like PINELLAS COUNTY HLB and GHD CONSTRUCTION.

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 6

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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	48,775.			
	d Related organizations	1d				
	e Government grants (contributions)	1e	12,340,003.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,326,573.			
	g Noncash contributions included in lines 1a-1f: \$		769,710.			
	h Total. Add lines 1a-1f		13,715,351.			
	Program Service Revenue	2 a THRIFT SHOP REVENUE	Business Code 453310	586,517.	586,517.	
b HOUSING		624100	207,674.	207,674.		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			794,191.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,786.			7,786.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 48,775. of contributions reported on line 1c). See Part IV, line 18	a	0.			
		b Less: direct expenses	b	1,387.		
c Net income or (loss) from fundraising events			-1,387.			
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 HOUSING DEVELOPMENT FEE		541610	38,020.	38,020.		
	b OTHER REVENUE		900099	34,212.	34,212.	
		c HPS LLC K-1	561439	71.		71.
	d All other revenue					
	e Total. Add lines 11a-11d			72,303.		
12 Total revenue. See instructions			14,588,244.	866,423.	71.	6,399.

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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	410,558.	410,558.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	4,319,958.	4,319,958.		
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	348,312.	101,219.	209,560.	37,533.
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	4,869,638.	4,153,293.	625,050.	91,295.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	550,802.	501,001.	41,684.	8,117.
10 Payroll taxes	400,088.	327,410.	62,666.	10,012.
11 Fees for services (non-employees):				
a Management				
b Legal	967.	917.	50.	
c Accounting	30,532.	29,342.	1,129.	61.
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.)	28,228.	27,569.	625.	34.
12 Advertising and promotion				
13 Office expenses	117,283.	113,793.	3,490.	
14 Information technology	128,014.	110,361.	17,653.	
15 Royalties				
16 Occupancy	636,608.	622,649.	12,754.	1,205.
17 Travel	243,067.	241,378.	1,689.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	153,406.	134,715.	18,691.	
20 Interest	69,931.	66,547.	3,384.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	325,693.	260,347.	58,811.	6,535.
23 Insurance	193,979.	189,922.	3,652.	405.
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 CONTRACT LABOR	769,146.	768,179.	967.	
b CLOTHING & HOUSEHOLD GO	474,124.	474,124.		
c DONATED FOODS	289,591.	289,591.		
d PROGRAM SUPPLIES	177,648.	172,281.	5,367.	
e All other expenses	610,381.	524,151.	50,755.	35,475.
25 Total functional expenses. Add lines 1 through 24e	15,147,954.	13,839,305.	1,117,977.	190,672.
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)

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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	99,708.	1	103,600.	
	2 Savings and temporary cash investments	1,102.	2	27,751.	
	3 Pledges and grants receivable, net	376,412.	3	976,596.	
	4 Accounts receivable, net	23,464.	4	10,651.	
	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	53,228.	8	48,876.	
	9 Prepaid expenses and deferred charges	37,447.	9	25,351.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 12,473,168.			
	b Less: accumulated depreciation	10b 2,887,236.	9,447,091.	10c	9,585,932.
	11 Investments - publicly traded securities	120,537.	11	131,925.	
	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	237,984.	15	429,989.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	10,396,973.	16	11,340,671.		
Liabilities	17 Accounts payable and accrued expenses	357,397.	17	645,023.	
	18 Grants payable		18		
	19 Deferred revenue	47,033.	19	250,319.	
	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	3,821,060.	23	4,113,987.	
	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	357,806.	25	258,836.	
	26 Total liabilities. Add lines 17 through 25	4,583,296.	26	5,268,165.	
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	3,407,882.	27	3,250,519.	
	28 Temporarily restricted net assets	2,405,795.	28	2,821,987.	
	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	5,813,677.	33	6,072,506.		
34 Total liabilities and net assets/fund balances	10,396,973.	34	11,340,671.		

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Form 990 (2018)

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	14,588,244.
2 Total expenses (must equal Part IX, column (A), line 25)	2	15,147,954.
3 Revenue less expenses. Subtract line 2 from line 1	3	-559,710.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,813,677.
5 Net unrealized gains (losses) on investments	5	-5,042.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	823,581.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,072,506.

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 SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC. Employer identification number 59-2380770

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).
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).
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).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X 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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
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.
11 An organization organized and operated exclusively to test for public safety.
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.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s).
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS 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.")	8535847.	9883476.	9251297.	12512564.	13795921.	53979105.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	8535847.	9883476.	9251297.	12512564.	13795921.	53979105.
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.						53979105.

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	8535847.	9883476.	9251297.	12512564.	13795921.	53979105.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,698.	619.	548.	599.	2,856.	6,320.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						53985425.
12 Gross receipts from related activities, etc. (see instructions)					12	3,820,704.
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	99.99 %
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"/>	

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS 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

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	99.99 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
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

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS 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>		

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS INC.

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS INC.

59-2380770 Page 6

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

SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS 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			

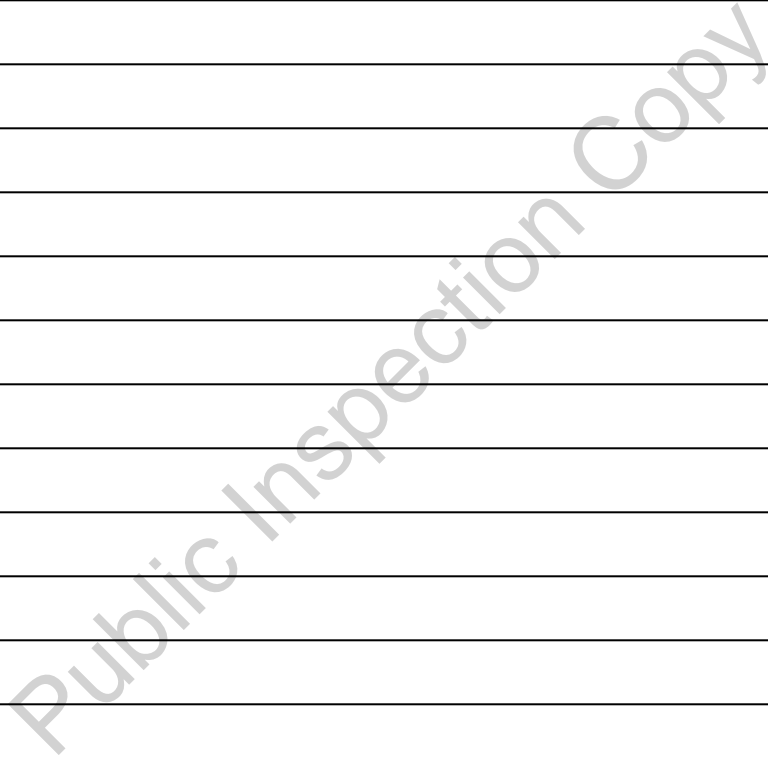
SOCIETY OF ST VINCENT DE PAUL

Schedule A (Form 990 or 990-EZ) 2018 SOUTH PINELLAS 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.)

PART I, LINE 7

THE ORGANIZATION'S REASON FOR PUBLIC CHARITY STATUS ON PART I OF THIS SCHEDULE IS REPORTED AS #7 INSTEAD OF #10 AS IN PRIOR YEAR. UPON REVIEW OF THE ORGANIZATION'S IRS DETERMINATION LETTER AND IT'S ACTIVITIES, THE APPROPRIATE STATUS IS #7. THE ORGANIZATIONS PUBLIC SUPPORT PERCENTAGE REMAINS THE SAME AS REPORTED UNDER STATUS #10.



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

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Employer identification number

59-2380770

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 SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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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	<hr/> <hr/> <hr/>	\$ <u>1,106,469.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>7,591,175.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>486,567.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>746,917.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>771,571.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>1,027,008.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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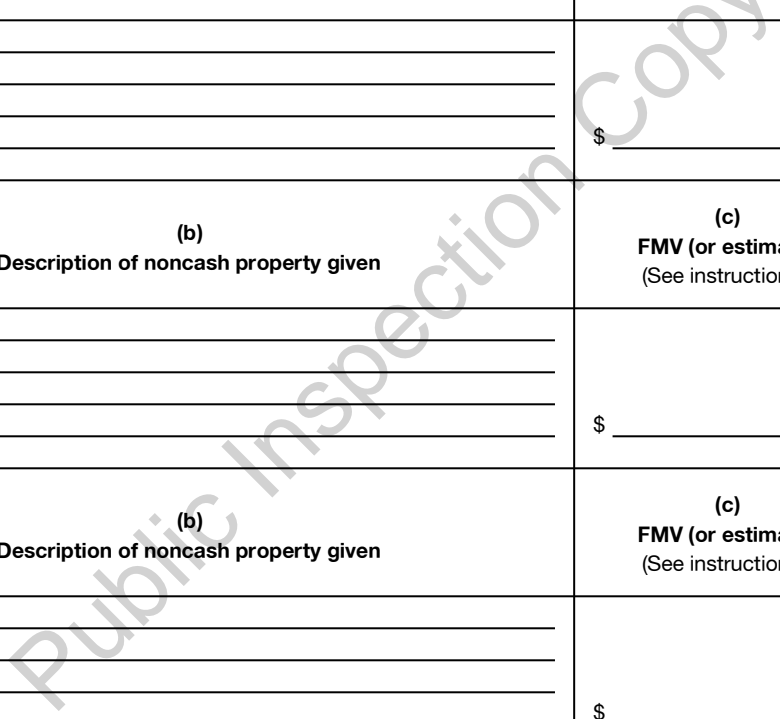
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/> <hr/>	\$ <u>324,906.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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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 SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

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 SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC. **Employer identification number** 59-2380770

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS 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:

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,911,000.		1,911,000.
b Buildings		9,149,417.	2,441,436.	6,707,981.
c Leasehold improvements				
d Equipment		466,181.	334,528.	131,653.
e Other		946,570.	111,272.	835,298.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				9,585,932.

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS 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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED CONSTRUCTION COSTS	119,989.
(3) ACCRUED COMPENSATED ABSENCES	138,847.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	258,836.

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

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS 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	14,679,856.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-5,042.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	570,778.	
e	Add lines 2a through 2d	2e		565,736.
3	Subtract line 2e from line 1		3	14,114,120.
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	474,124.	
c	Add lines 4a and 4b	4c		474,124.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	14,588,244.

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	14,421,027.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	157,755.	
e	Add lines 2a through 2d	2e		157,755.
3	Subtract line 2e from line 1		3	14,263,272.
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	884,682.	
c	Add lines 4a and 4b	4c		884,682.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	15,147,954.

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:

THE ORGANIZATION RECOGNIZES A TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION OF THE TAXING AUTHORITIES. MANAGEMENT EVALUATED THE ORGANIZATION'S TAX POSITIONS AND CONCLUDED THAT THE ORGANIZATION HAD NO MATERIAL UNCERTAINTIES IN INCOME TAXES AS OF SEPTEMBER 30, 2019 AND 2018.

THE ORGANIZATION IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY THE U.S. FEDERAL, STATE, OR LOCAL AUTHORITIES FOR FISCAL YEARS BEFORE 2016.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES 1,387.

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Schedule D (Form 990) 2018

Part XIII Supplemental Information (continued)

DEBT DISCOUNT CONTRIBUTION TIMING DIFFERENCE	554,694.
EARNINGS FROM VHC	14,697.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	570,778.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

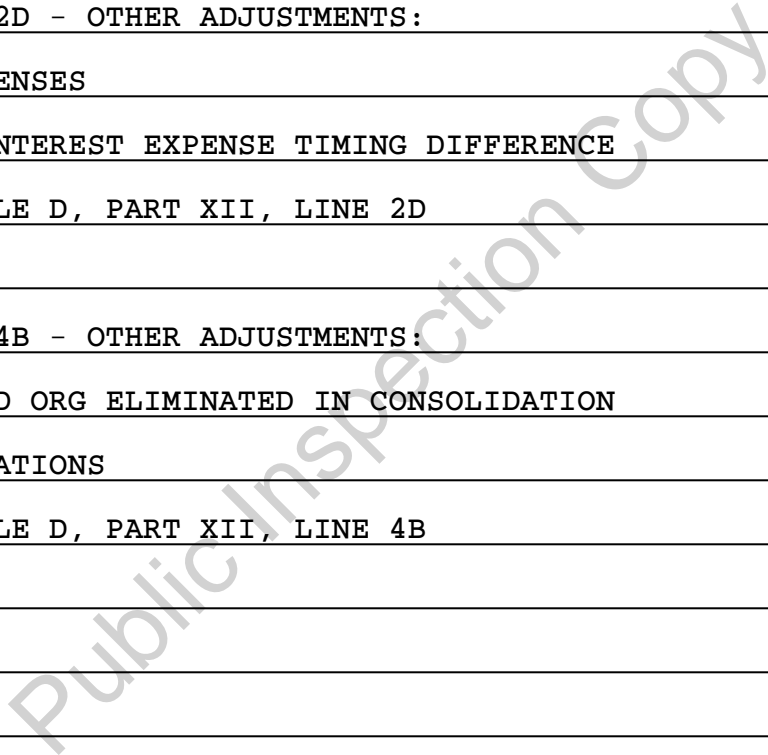
THRIFT SHOP DONATIONS	474,124.
-----------------------	----------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	1,387.
DEBT DISCOUNT INTEREST EXPENSE TIMING DIFFERENCE	156,368.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	157,755.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GRANT TO RELATED ORG ELIMINATED IN CONSOLIDATION	410,558.
THRIFT SHOP DONATIONS	474,124.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	884,682.



SOCIETY OF ST VINCENT DE PAUL

Schedule G (Form 990 or 990-EZ) 2018 SOUTH PINELLAS INC.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		EMPTY BOWLS (event type)	TURKEY SHUFFLE (event type)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	29,302.	9,751.	9,722.	48,775.
	2	Less: Contributions	29,302.	9,751.	9,722.	48,775.
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	1,010.		377.	1,387.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				1,387.
11	Net income summary. Subtract line 10 from line 3, column (d)				-1,387.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

**Employer identification number
59-2380770**

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
VINCENTIAN HOUSING CORPORATION INC 384 15TH STREET NORTH ST PETERSBURG, FL 37705	81-5329916	3	0.	410,558.	FMV	REAL PROPERTY AND EQUIPMENT	A GIFT OF PROPERTY SO THAT THE GRANTEE ORGANIZATION MAY BEGIN TO FULFILL THEIR MISSION OF

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 1.

3 Enter total number of other organizations listed in the line 1 table ▶ 0.

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (2018)

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Schedule I (Form 990) (2018)

59-2380770

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
RENT, UTILITIES - SSVF	1043	2,481,860.	0.		
RENT, UTILITIES- CNTR OF HOPE	36	68,519.	0.		
RENT, UTILITIES- REHOUSING	998	1,711,781.	0.		
CLOTHING - REHOUSING	1887	0.	20,757.	FMV	CLOTHING
FURNITURE - REHOUSING	115	0.	37,041.	FMV	FURNITURE

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ALL GRANTS ARE MONITORED IN ACCORDANCE WITH SVDP CARES PERFORMANCE QUALITY
IMPROVEMENT PLAN WHICH MEASURES COMPLIANCE WITH CONTRACT DELIVERABLES
INCLUDING BOTH OUTPUTS AND OUTCOMES AS IDENTIFIED IN THE CONTRACTS. THE
FINANCE DEPARTMENT MONITORS THE EXPENDITURES FOR COMPLIANCE WITH
REGULATIONS AND TO ENSURE FUNDS ARE EXPENDED BY THE END OF THE GRANT TERM.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: VINCENTIAN HOUSING CORPORATION INC

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: A GIFT OF PROPERTY SO THAT THE
GRANTEE ORGANIZATION MAY BEGIN TO FULFILL THEIR MISSION OF PROVIDING
AFFORDABLE HOUSING.

SCHEDULE I, PAGE 4, PART IV

SOCIETY OF ST. VINCENT DE PAUL PROVIDES ASSISTANCE TO INDIVIDUALS FOR
FINANCIAL DISTRESS PAYMENTS, UTILITIES, MEDICAL AND RENT.

Public Inspection Copy

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

Employer identification number
59-2380770

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 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? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- 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? **5a**
- b** Any related organization? **5b**
- 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? **6a**
- b** Any related organization? **6b**
- 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		
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

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.**

59-2380770

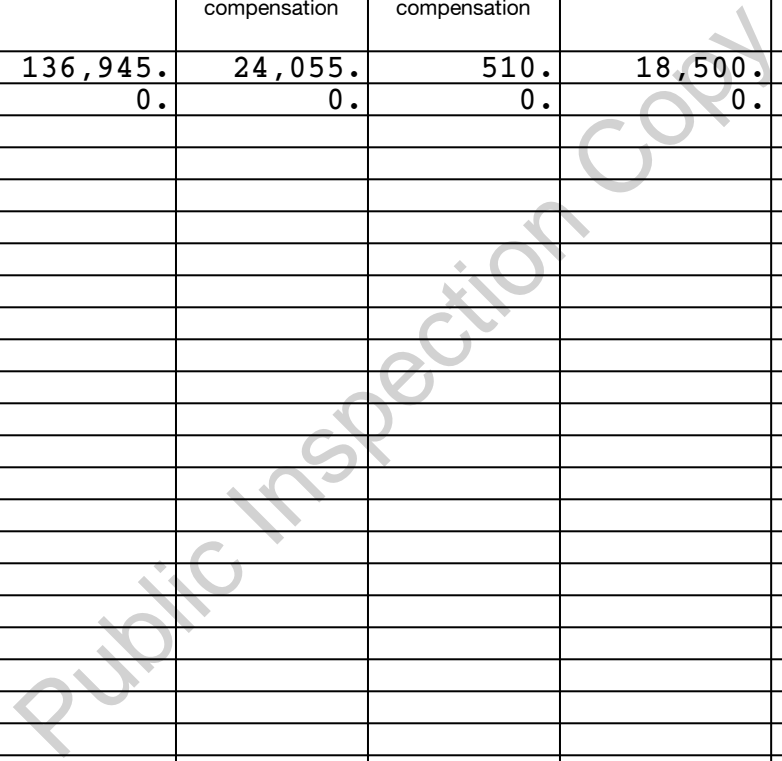
Schedule J (Form 990) 2018

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) MICHAEL RAPOSA CEO	(i)	136,945.	24,055.	510.	18,500.	6,609.	186,619.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**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 **SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.** Employer identification number **59-2380770**

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	X		474,124.	THRIFT SHOP VALUE
6 Cars and other vehicles	X	1	5,995.	FMV
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	170,348	289,592.	COST - MULTIPLE DONO
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
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** **2**

- 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.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2018

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Schedule M (Form 990) 2018

59-2380770

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.

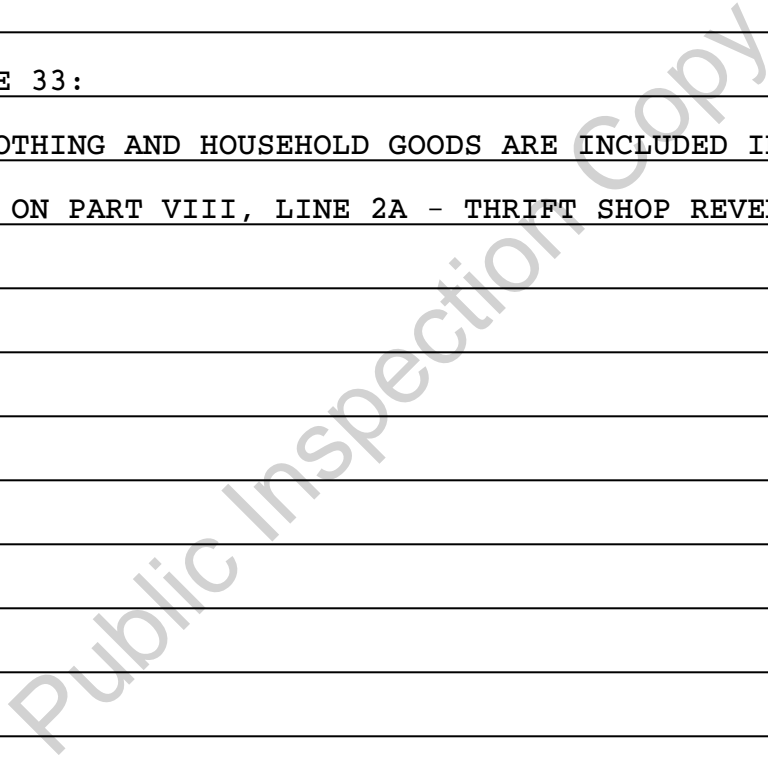
SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS IN COLUMN B FOR CARS AND OTHER VEHICLES REFLECTS THE NUMBER OF CONTRIBUTORS.

THE NUMBER OF CONTRIBUTIONS IN COLUMN B FOR FOOD INVENTORY REFLECTS THE NUMBER OF POUNDS RECEIVED FROM MULTIPLE DONORS.

SCHEDULE M, LINE 33:

DONATIONS OF CLOTHING AND HOUSEHOLD GOODS ARE INCLUDED IN PROGRAM SERVICE REVENUE ON PART VIII, LINE 2A - THRIFT SHOP REVENUE



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

2018Open to Public
Inspection

Name of the organization SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

TO ALLEVIATE PAIN AND SUFFERING, IN A SPIRIT OF CHARITY, JUSTICE AND
MERCY THROUGH PERSON-TO-PERSON INVOLVEMENT.

THE ORGANIZATION'S TARGET POPULATION IS THE POOR, HOMELESS, UNEMPLOYED,
AND MENTALLY AND PHYSICALLY DISABLED IN THE 16 COUNTIES WE SERVE

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

FOOD CENTER - TO FEED A NOURISHING MEAL TO THOSE WHO WOULD NOT
OTHERWISE HAVE ENOUGH FOOD FOR THE DAY. THESE INCLUDE: "STREET PEOPLE,"
ELDERLY, HANDICAPPED AND FAMILIES WHO ARE LOOKING FOR WORK AND WHOSE
FUNDS HAVE RUN OUT; TO PROVIDE A FOOD PANTRY FOR THE ORGANIZATION TO
FEED FAMILIES WHO HAVE HOMES, BUT ARE UNABLE TO BUY FOOD. IN 2019 THE
FOOD CENTER SERVED 154,200 MEALS.

THRIFT STORE - RECEIVES AND SELLS DONATED CLOTHING AND OTHER HOUSEHOLD
ARTICLES TO THE NEEDY AND USES THE PROCEEDS FROM SALES TO PURCHASE
ITEMS FOR IMPOVERISHED FAMILIES AND INDIVIDUALS.

EXPENSES \$ 1,505,755. INCLUDING GRANTS OF \$ 58. REVENUE \$ 658,749.

GRANT TO RELATED ORG

EXPENSES \$ 410,558. INCLUDING GRANTS OF \$ 410,558. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 7A:

EACH PARISH WITHIN ST. VINCENT DEPAUL SOUTH PINELLAS, INC. CONFERENCE
ELECTS A PRESIDENT WHO SERVES ON THE DISTRICT COUNCIL BOARD. THERE ARE

Name of the organization	SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number	59-2380770
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CURRENTLY 11 CONFERENCE PRESIDENTS THAT SERVE ON THE DISTRICT COUNCIL. THE DISTRICT COUNCIL ELECTS THE OFFICERS OF THE SPECIAL WORKS BOARD OF ST. VINCENT DEPAUL SOUTH PINELLAS, INC.

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

THE ORGANIZATION HAS ENGAGED THE ACCOUNTING FIRM OF RSM TO COMPLETE THE FORM 990 ON BEHALF OF THE ORGANIZATION. A COPY OF THE FORM 990 IS GIVEN TO THE FINANCE COMMITTEE FOR THEIR REVIEW. THE FORM 990 IS FORMALLY APPROVED BY THE SPECIAL WORKS BOARD.

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

EACH OFFICER, DIRECTOR, MEMBER OF A COMMITTEE, AND NEWLY HIRED EMPLOYEE AT THE TIME THEY JOIN THE ORGANIZATION, WILL SIGN A STATEMENT THAT AFFIRMS HE/SHE HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, HAS READ IT AND UNDERSTANDS IT, AND AGREES TO COMPLY WITH IT. ALSO, THE ORGANIZATION WILL CONDUCT PERIODIC REVIEWS TO DETERMINE THAT THEY ARE OPERATING IN A MANNER CONSISTENT WITH THEIR CHARITABLE PURPOSE AND DOES NOT ENGAGE IN ANY ACTIVITIES THAT RESULT IN IMPERMISSIBLE PRIVATE BENEFITS TO ANY OFFICER, DIRECTOR, MEMBER OF A COMMITTEE OR EMPLOYEE.

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

COMPENSATION PROCESS FOR TOP OFFICIAL- CHIEF EXECUTIVE OFFICER'S SALARY IS APPROVED BY THE BOARD OF DIRECTORS AND IS REVIEWED ANNUALLY.

COMPENSATION PROCESS FOR TOP OFFICIAL- OFFICER'S SALARY IS APPROVED BY THE BOARD OF DIRECTORS AND IS REVIEWED ANNUALLY.

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

Name of the organization SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	Employer identification number 59-2380770
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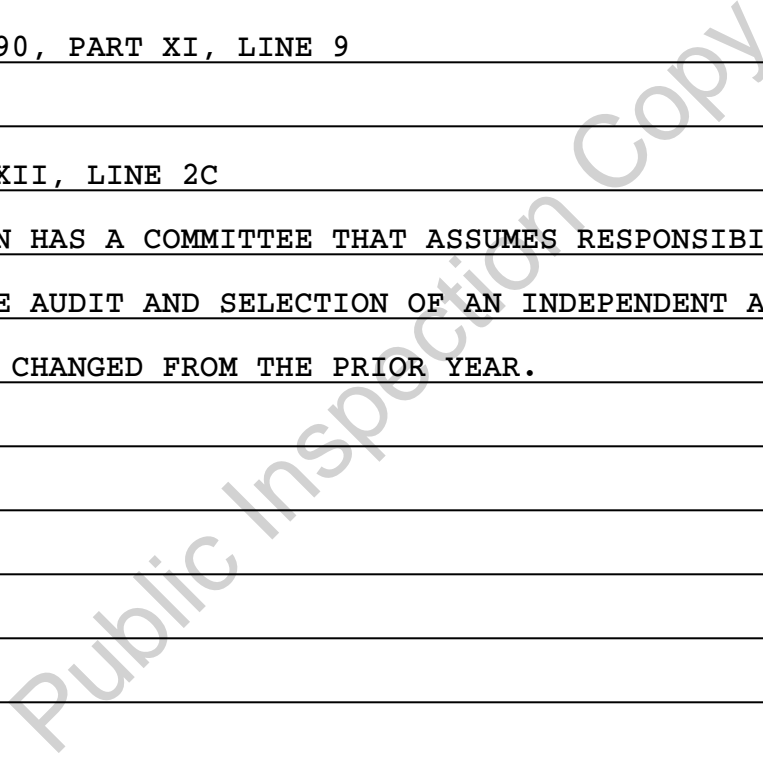
FINANCIAL REPORTS AND GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

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

GRANT TO VINCENTIAN HOUSING CORP	410,558.
LOAN DISOUNTS	398,326.
RECLASS EARNINGS FROM VHC	14,697.
TOTAL TO FORM 990, PART XI, LINE 9	823,581.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



**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 **SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.** Employer identification number **59-2380770**

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

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
VINCENTIAN PROPERTIES INC. - 81-5385286 384 15TH STREET N ST. PETERSBURG, FL 33705-2016	HOUSING	FLORIDA	501(C)(3)	LINE 10	N/A		X
VINCENTIAN HOUSING CORPORATION, INC - 81-5329916, 384 15TH STREET N, ST. PETERSBURG, FL 33705-2016	HOUSING	FLORIDA	501(C)(3)	LINE 10	SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS	X	

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

Schedule R (Form 990) 2018

SEE PART VII FOR CONTINUATIONS

**SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS 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) VINCENTIAN HOUSING CORPORATION, INC	B	410,558.	NET BOOK VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Part VII Supplemental Information.

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

VINCENTIAN HOUSING CORPORATION, INC

**DIRECT CONTROLLING ENTITY: SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS
INC**

Public Inspection Copy

EXTENDED TO AUGUST 17, 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 OCT 1, 2018, and ending SEP 30, 2019

2018

Department of the Treasury
Internal Revenue Service

▶ 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

<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>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 384 15TH STREET NORTH</p> <p>City or town, state or province, country, and ZIP or foreign postal code ST PETERSBURG, FL 33705</p>	<p>D Employer identification number (Employees' trust, see instructions.) 59-2380770</p> <p>E Unrelated business activity code (See instructions.) 561439</p>
---	---------------------	--	---

C Book value of all assets at end of year **10,937,963.**

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ 1 Describe the only (or first) unrelated trade or business here ▶ **PASSTHROUGH ORDINARY INCOME**. 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 ▶ **MICHAEL J RAPOSA** Telephone number ▶ **727-823-2516**

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)	71.		71.
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	71.		71.

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	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	71.
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	71.

SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.

Form 990-T (2018)

59-2380770

Page 2

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55 for tax and payments.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

Table with 3 columns: Question number, Question text, and Yes/No response. Includes questions 56-58 regarding foreign activities and tax-exempt interest.

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.

Signature of officer, Date, CEO Title

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

Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN

Paid Preparer Use Only

SOCIETY OF ST VINCENT DE PAUL

Form 990-T (2018) **SOUTH PINELLAS INC.**

59-2380770

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

(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).		Enter here and on page 1, Part I, line 7, column (B).
		0.		0.
Total dividends-received deductions included in column 8				0.

SOCIETY OF ST VINCENT DE PAUL

Form 990-T (2018) **SOUTH PINELLAS INC.**

59-2380770

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.

SOCIETY OF ST VINCENT DE PAUL

Form 990-T (2018) **SOUTH PINELLAS INC.**

59-2380770

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.

Public Inspection Copy

SOCIETY OF ST VINCENT DE PAUL SOUTH PIN59-2380770FORM 990-TNET OPERATING LOSS DEDUCTIONSTATEMENT 1

<u>TAX YEAR</u>	<u>LOSS SUSTAINED</u>	<u>LOSS PREVIOUSLY APPLIED</u>	<u>LOSS REMAINING</u>	<u>AVAILABLE THIS YEAR</u>
09/30/16	1,382.	533.	849.	849.
NOL CARRYOVER AVAILABLE THIS YEAR			849.	849.

Public Inspection Copy

Proposed Amended Budget
06/17/20

Approved Budget 09/30/20	City of St. Petersburg (Piggyback Agreement)	SSVF	1. COVID	2. Bequest	3. Pinellas County/ Settlement	4. Pasco ESG-CV-Shelter Without Walls	5. Pasco CDBG-CV	6. Pasco Community Development	7. Other	Total		
Revenue, gains and other support:												
		Direct	Administrative									
Federal - VA SSVF	\$ 8,313,996	\$ 3,603,801	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,317,797		
Federal - VA Grant Per Diem	1,391,316								(270,000)	1,121,316		
State & Local Governments	2,563,748	42,634			477,000	81,250	525,200	460,705		4,150,537		
Donations	483,190									483,190		
Foundations	407,500									407,500		
Rental Income	189,549									189,549		
Community Thrift Store Sales	648,270								(60,000)	588,270		
Other Income	30,005			1,111,401	2,000,000	122,000				3,263,406		
In-kind Donations	1,224,204									1,224,204		
Total revenue, gains and other support	15,251,778	42,634	3,603,801	400,000	1,111,401	2,000,000	599,000	81,250	525,200	460,705	(330,000)	23,745,768
Operating Expenses:												
Salary & Benefits												
Salary & Wages	5,599,229	36,068	772,163	190,848	866,893		15,849			(48,980)	7,432,069	
Payroll Taxes	893,425	6,566	123,546	8,319	105,000		3,646			(13,815)	1,126,687	
Employee Benefits	730,744		69,544	43,676	244,508						1,088,471	
Bonus	111,515										111,515	
Total Salaries & Benefits	7,334,912	42,634	965,253	242,843	1,216,401	-	-	19,495	-	-	(62,795)	9,758,742
Program Expenses:												
Office Rent	194,205		45,750								239,955	
Utilities	232,551		6,000						(15,219)		223,332	
Telephone Expense	76,877		30,000						(349)		106,528	
Technology Expense	134,954		96,000	85,000					(597)		315,357	
Repair and Maintenance	155,348		8,000						(9,585)		153,763	
Printing and Copying	96,995		9,400								106,395	
Audit Expense	32,734								(1,607)		31,127	
Professional Liability	14,491		13,325	2,550					(255)		30,111	
General Liability	81,890			14,450					(1,625)		94,715	
Vehicle Insurance	98,827		80,000								178,827	
Vehicle Expense	289,863		101,216								391,079	
Interest Expense	19,559										19,559	
Office Supplies	43,342		8,000				2,541		(765)		53,118	
Training	134,285		24,350						(134)		158,501	
Printing & Copying	39,589								(298)		39,291	
Food	1,224,204						7,582		(31,299)		1,200,487	
Purchases-Thrift Store	179,692										179,692	
Other Operating	112,420		32,850	5,600	103,455		6,628		(6,480)		254,473	
Sub Contractor Expense	307,828		224,907	49,557							582,292	
Client Assistance	898,156		1,958,750				36,590				2,893,496	
Other Client Expense	3,525,662								(8,897)		3,516,765	
In-kind Donations	23,393										23,393	
Total Program Expenses	7,916,866	-	2,638,548	157,157	-	103,455	-	53,341	-	-	(77,110)	10,792,257
Total Operating Expenses	15,251,778	42,634	3,603,801	400,000	1,216,401	103,455	-	72,836	-	-	(139,905)	20,550,999
Change in net assets before depreciation and admin	(0)	-	0	(0)	(105,000)	1,896,545	599,000	8,415	525,200	460,705	(190,095)	3,194,770
Depreciation												
Administration	335,832					5,963				(14,401)	327,393	
								8,415			8,415	
Total Expenses	335,832	-	-	-	-	5,963	8,415	-	-	(14,401)	335,807	
Change in net assets	\$ (335,832)	\$ -	\$ 0	\$ (0)	\$ (105,000)	\$ 1,896,545	\$ 593,038	\$ 0	\$ 525,200	\$ 460,705	\$ (175,694)	\$ 2,858,962

- Notes:
1. Anticipate Total Loan Forgiveness but incurred an estimated \$105k in payroll taxes that is not eligible for forgiveness.
 2. Bequest - Kitchen Equipment, Repave parking lots, wall unit A/C, Bed Bug room heater system and Floor Scrubber - \$103,455 expenses. Reduce debt - \$500k. All other purchases capitalized.
 3. Roof is capitalized. Depreciate over 20 years -3 months current year. \$122k Settlement
 4. \$325,000 prorated for 3 months
 5. Purchase housing - Pasadena- \$525,200 - capitalize.
 6. Build Ozanam III - capitalize. Assume not completed until after year end.

**Society of St. Vincent de Paul
South Pinellas, Inc.
and Affiliates**

Financial Report and Compliance Report
September 30, 2019

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RSM US LLP

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (the Organization), which comprise the consolidated statement of financial position as of September 30, 2019, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates as of September 30, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Adoption of New Accounting Pronouncement

As discussed in Note 1 of the accompanying financial statements, the Organization retrospectively adopted Accounting Standards Update 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-For-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

The financial statements of the Organization, as of and for the year ended September 30, 2019, were audited by other auditors, whose report, dated December 21, 2018, expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the year ended September 30, 2018 is derived from these financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2020 on our consideration of Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates' internal control over financial reporting and compliance.

RSM US LLP

St. Petersburg, Florida
March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

**Consolidated Statement of Financial Position
September 30, 2019
(With Sumarized Comparative Totals for 2018)**

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 161,318	\$ 98,766
Investments	131,925	122,581
Grants receivable	946,038	376,412
Other receivables	27,607	24,705
Thrift store inventory	48,876	53,228
Prepaid expenses	25,351	37,447
Total current assets	1,341,115	713,139
Property and equipment, net	9,989,486	9,679,622
Client bus passes and other assets	4,734	4,212
Total assets	\$ 11,335,335	\$ 10,396,973
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 357,174	\$ 183,832
Accrued liabilities and other liabilities	282,513	173,565
Unearned revenue	250,319	47,033
Accrued construction costs	119,989	244,052
Accrued compensated absences	138,847	113,754
Current portion of long-term debt	847,511	1,036,156
Total current liabilities	1,996,353	1,798,392
Long-term debt, net of current maturities and loan costs	3,266,476	2,784,904
Total liabilities	5,262,829	4,583,296
Commitments and contingencies (Note 10 and 12)		
Net assets:		
Without donor restrictions	3,250,519	3,407,882
With donor restrictions	2,821,987	2,405,795
Total net assets	6,072,506	5,813,677
Total liabilities and net assets	\$ 11,335,335	\$ 10,396,973

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Consolidated Statement of Activities
Year Ended September 30, 2019
(With Summarized Comparative Totals for 2018)

	2019		Total	Total 2018
	Without Donor Restrictions	With Donor Restrictions		
Revenues, gains and other support:				
Support and revenue				
Thrift shop revenue	\$ 586,517	\$ -	\$ 586,517	\$ 640,854
Bequests	12,651	-	12,651	131,460
Grants from governmental agencies	12,340,003	-	12,340,003	10,966,181
Grants from private agencies	110,585	-	110,585	50,000
Rental income – transitional housing	245,674	-	245,674	80,474
Donated food given to clients	289,591	-	289,591	380,122
Contributions	400,623	39,000	439,623	390,461
Contributions – interest free debt	-	554,693	554,693	1,265,739
Other income	121,007	-	121,007	49,769
Investment income, net	2,815	-	2,815	1,348
Net assets released from restrictions	177,501	(177,501)	-	-
Total revenues, gains and other support	14,286,967	416,192	14,703,159	13,956,408
Expenses:				
Program services	13,110,991	-	13,110,991	12,418,182
Supporting services:				
Management and general	1,137,950	-	1,137,950	512,707
Fundraising	195,389	-	195,389	79,714
	1,333,339	-	1,333,339	592,421
Total expenses	14,444,330	-	14,444,330	13,010,603
Change in net assets	(157,363)	416,192	258,829	945,805
Net assets:				
Beginning	3,407,882	2,405,795	5,813,677	4,867,872
Ending	3,250,519	2,821,987	6,072,506	5,813,677

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

**Consolidated Statement of Functional Expenses
Year Ended September 30, 2019
(With Comparative Totals for 2018)**

	2019											
	Program Services								Supporting Services			
	Center of Hope	Care Center Shelter	Family Shelter	Food Center	Thrift Store	Supportive Services for Veterans Families	Rapid Re-housing Program	Permanent Housing	Total Program Services	Management and General	Fundraising	Total Support Service
Salaries	\$ 507,774	\$ 252,169	\$ 103,242	\$ 64,442	\$ 217,916	\$ 2,242,730	\$ 846,954	\$ 19,285	\$ 4,254,512	\$ 836,957	\$ 129,834	\$ 966,791
Employee benefits	58,884	27,809	16,970	14,795	33,443	257,546	91,232	322	501,001	42,022	8,262	50,284
Payroll taxes	40,874	21,715	8,436	4,611	16,823	170,691	64,037	223	327,410	62,854	10,092	72,946
Total salaries and related expenses	607,532	301,693	128,648	83,848	268,182	2,670,967	1,002,223	19,830	5,082,923	941,833	148,188	1,090,021
Donated food	-	-	-	289,591	-	-	-	-	289,591	-	-	-
Program supplies	17,129	27,114	5,707	1,093	113,853	6,542	608	235	172,281	5,367	-	5,367
Direct assistance to individuals	68,519	3,388	36,044	58	-	2,481,860	1,729,710	379	4,319,958	-	-	-
Other expenses	9,469	2,222	1,077	763	17,359	17,184	49,870	34,705	132,649	43,368	4,819	48,187
Insurance	48,210	5,136	5,136	2,299	18,245	84,580	15,826	10,490	189,922	5,593	621	6,214
Utilities	130,291	16,341	23,294	24,644	28,448	109,203	20,209	20,358	372,788	13,140	1,460	14,600
Maintenance and repairs	32,304	8,676	65,506	17,955	3,881	18,824	2,512	19,903	169,561	7,570	841	8,411
Rent	-	1,916	-	-	7,863	153,843	40,984	-	204,606	1,909	-	1,909
Security	733	10,112	90	1,028	992	28,253	3,774	273	45,255	1,410	157	1,567
Food costs	114,000	294	29,562	10,814	-	-	-	-	154,670	1,386	-	1,386
Interest	27,239	1,465	4,045	13,268	3,834	-	-	173,064	222,915	3,384	-	3,384
Professional fees	8,211	2,297	1,561	708	4,001	34,843	4,083	2,124	57,828	1,834	97	1,931
Contract labor	12,093	124	1,616	27,140	19	726,772	409	6	768,179	967	-	967
Office supplies and furniture	3,030	2,637	197	-	396	94,383	2,944	10,206	113,793	3,490	-	3,490
Computers and information technology	410	-	1,889	-	2,227	102,011	1,823	2,001	110,361	17,653	-	17,653
Printing, copying, postage and delivery	3,410	89	576	581	824	59,375	2,416	-	67,271	3,552	31,971	35,523
Seminars and training	2,215	471	286	741	906	123,908	6,085	103	134,715	18,691	-	18,691
Vehicles and travel	1,762	85	207	4,362	6,094	201,085	27,245	538	241,378	1,689	-	1,689
Subtotal	1,086,557	384,060	305,441	478,893	477,124	6,913,633	2,910,721	294,215	12,850,644	1,072,836	188,154	1,260,990
Depreciation	77,662	8,973	9,826	50,866	24,748	-	-	88,272	260,347	65,114	7,235	72,349
Total functional expenses	\$ 1,164,219	\$ 393,033	\$ 315,267	\$ 529,759	\$ 501,872	\$ 6,913,633	\$ 2,910,721	\$ 382,487	\$ 13,110,991	\$ 1,137,950	\$ 195,389	\$ 1,333,339
Total 2018 functional expenses	\$ 1,168,149	\$ 394,715	\$ 242,514	\$ 629,825	\$ 668,275	\$ 7,113,457	\$ 2,043,703	\$ 157,544	\$ 12,418,182	\$ 512,707	\$ 79,714	\$ 592,421

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Consolidated Statement of Cash Flows
Year Ended September 30, 2019
(With Summarized Comparative Totals for 2018)

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 258,829	\$ 945,805
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	332,696	250,166
Amortization of loan costs	11,222	15,717
Bad debt expense	27	4,754
Loss on disposal of equipment	-	1,153
Unrealized gain on investment securities	(1,592)	(777)
Accretion of mortgage loan discount	156,369	64,407
Discount on mortgage loan	(554,693)	(1,265,739)
(Increase) decrease in operating assets:		
Grants receivable	(569,653)	(61,206)
Bequests receivable	-	227,000
Other receivable	(2,902)	82,663
Thrift store inventory	4,352	2,365
Prepaid expenses	12,096	(11,194)
Other assets	(522)	(3,742)
Increase in operating liabilities:		
Accounts payable	173,342	14,469
Accrued liabilities and other liabilities	108,948	35,731
Accrued compensated absences	25,093	20,324
Unearned revenue	203,286	46,033
Net cash provided by operating activities	156,898	367,929
Cash flows from investing activities:		
Purchase of investments	(7,752)	(54,951)
Purchase of property and equipment	(77,337)	(161,906)
Net cash used in investing activities	(85,089)	(216,857)
Cash flows from financing activities:		
Proceeds from long-term debt	5,000	40,000
Proceeds from mortgage note	216,389	-
Payment of loan costs	(111,927)	(6,750)
Payments on long-term debt	(118,719)	(112,635)
Net cash used in financing activities	(9,257)	(79,385)
Net increase in cash and cash equivalents	62,552	71,687
Cash and cash equivalents:		
Beginning	98,766	27,079
Ending	\$ 161,318	\$ 98,766
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 58,708	\$ 40,898
Acquisition of construction in progress through issuance of long-term debt	\$ 490,234	\$ 2,653,926
Acquisition of property and equipment through issuance of long-term debt	\$ -	\$ 272,555
Acquisition of construction in progress through accrued construction costs	\$ 74,989	\$ -

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1. Nature of Activities

The Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (together with its wholly owned affiliates, the Organization) is a Florida not-for-profit corporation whose mission is to alleviate pain and suffering, in a spirit of charity, justice and mercy through person-to-person involvement. The Society of St. Vincent de Paul South Pinellas, Inc.'s target population is the poor, homeless, unemployed and mentally and physically disabled in the Tampa Bay area.

The Society of St. Vincent de Paul South Pinellas, Inc. formed two wholly owned affiliates, Vincentian Housing Corporation, Inc. (VH) and Vincentian Properties, Inc. (VP) for the purpose of owning and operating real estate.

The Organization accomplishes its mission through the following operations:

District Council: Operates to coordinate and facilitate the work for the Organization's parish conferences within its geographical jurisdiction; to undertake charitable works and special projects which are beyond the capacity of an individual parish or conference or which have community-wide implication; and to initiate and strive to bring about the establishment of new conferences and the revival of inactive conferences.

Center of Hope Facility: A 55 single-room-occupancy transitional living facility that provides housing and support for homeless veterans recovering from economic, substance use, mental and physical issues. The grant per diem program has three distinct models: hospital to home, low demand, and bridge housing. All models focus on exiting the client to permanent housing. An extensive array of supportive services assists residents in addressing barriers to gain self-sufficiency and permanency in housing.

Care Center Shelter: Open 365 nights a year and provides 70 mats nightly along with an overflow of 50 in the courtyard, assisting a total of 120 persons, seven days a week. The shelter provides men and women a safe place to sleep for the night when they have nowhere else to go. Clients admitted to the shelter program complete an intake to assess their needs toward moving to and achieving housing stability. During day-time hours, clients admitted to the shelter receive assistance from navigators and have the opportunity to meet with various community resources. Clients can stay for 30 consecutive days, which may be extended based on their progression toward self-sufficiency and the approval of program management.

Food Center: Provides a nourishing meal to those who would not otherwise have enough food for the day. These include street people, elderly, disabled and families who are looking for work and whose funds have run out. The food center averages 425 meals daily.

Homeless persons storage unit: Provides the homeless population a safe place to check their personal belongings throughout the day (morning and night), enabling them to access needed services.

Veteran emergency contract shelter: Consists of 10 double occupancy rooms providing housing and support for 20 homeless veterans recovering from economic, substance use, mental and physical issues. This short term program (30 to 90 days) provides an array of supportive services to its residents to address barriers to self-sufficiency and permanency in housing.

Bridging Families: Consists of 21 rooms where families who are experiencing a housing crisis can access a safe environment while they work to secure more stable housing in the community. The Organization works in partnership with the Juvenile Welfare Board, Personal Enrichment Mental Health Services (PEMHS) and the City of St. Petersburg who all refer families who need assistance to the shelter.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1. Nature of Activities (Continued)

Bridging Families HLB Collaborative: Scattered site bridge housing for families who are homeless and need help finding permanent housing. Each family has a focused plan to address the immediate housing crisis. Families are referred to rapid re-housing and receive external referrals including mental health, medical, legal and education services.

Thrift Store: To receive, sell and donate clothing and other articles to the needy and to use the proceeds from the sale of these items for impoverished families and individuals through parish conferences of the Organization.

Supportive services for veteran families (SSVF): Provide supportive grants or supportive services to very low-income veteran families who are residing in permanent housing, are homeless and scheduled to become residents of permanent housing, or have exited permanent housing and are seeking housing that is responsive to very low-income families' needs.

Rapid re-housing: Provides case management, housing search assistance, move-in deposits and rental assistance for families, singles and veterans who, if not for this assistance, would remain homeless. Serves Pinellas, Pasco, Polk, Hillsborough, Mid-Florida and Sarasota.

The SSVF program provides services to rapidly re-house veterans and their families experiencing homelessness, and prevention assistance for those at imminent risk of homelessness due to a housing crisis. Services include case management, housing counseling, temporary financial assistance and access to employment and other support services to help low or extremely low-income veteran households access and maintain permanent housing.

Social enterprise: The Thrift Store provides donated clothing, furniture and household goods to people with extremely low-income living in St. Petersburg, and sells the remainder of the merchandise at low-cost to the community. This is done through a voucher system conducted by the Society of St. Vincent de Paul Conferences in South Pinellas County. These vouchers enable clients to obtain furniture and clothing free of charge to meet their household needs.

Permanent supportive housing: Ozanam Village I, II and III consists of 90 permanent supportive housing units. Residents are persons receiving benefits under social security disability insurance program or veterans' disability benefits. Individuals and families have incomes that range from 40% to 60% of area median income.

Note 2. Significant Accounting Policies

Principles of consolidation: The accompanying consolidated financial statements include the activities of Society of St. Vincent de Paul South Pinellas, Inc. and its two wholly owned affiliates. As of and during the year ended September 30, 2019, there was activity in VH. As of and for the year ended September 30, 2018, there was no activity in either of these affiliates. All significant inter-organization accounts and transactions are eliminated in consolidation.

Basis of accounting: The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Significant Accounting Policies (Continued)

Basis of presentation: The consolidated financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (Codification). Under the Codification, a nonprofit organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Contributions and other inflows of assets that are neither restricted by donor-imposed stipulations or time restrictions. Net assets without donor or grantor imposed restrictions include expendable funds available to support operations as well as net assets invested in property and equipment, including construction in progress. These net assets may be used at the discretion of the Organization's management and or Board of Directors. There were no board designated net assets as of September 30, 2019 and 2018.

Net assets with donor restrictions: Contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that require that they be held in perpetuity or whose use may expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those donor stipulations. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are released to net assets without donor restrictions and reported in the consolidated statement of activities as a satisfaction of program and time restrictions.

Cash and cash equivalents: The Organization considers all highly-liquid investments with a maturity of three months or less at time of purchase to be cash equivalents.

The Organization maintains its cash in demand deposit accounts at several financial institutions, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk in regards to cash and cash equivalents.

Investments: Investment purchases are recorded at costs, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their estimated fair values in the consolidated statement of financial position. Cash designated for long-term purposes are classified as investments. Investment income is reported in the consolidated statement of activities and consists of interest and dividend income and realized and unrealized gains and losses, net of external investment expenses.

The Organization defines fair value in accordance with U.S. GAAP, which specifies a hierarchy of valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to measurements involving significant unobservable inputs (Level 3). The Organization measures investments at fair value on a recurring basis.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

The three levels of the fair value hierarchy are as follows:

Level 1: Unadjusted quoted market prices for identical assets or liabilities in active markets which are accessible by the Organization.

Level 2: Observable prices in active markets for similar assets or liabilities. Prices for identical or similar assets or liabilities in markets that are not active. Market inputs that are not directly observable but are derived from or corroborated by observable market data.

Level 3: Unobservable inputs based on the Organization's own judgment as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

The Organization evaluates the various types of financial assets to determine the appropriate classification within the fair value hierarchy based upon trading activity and the observability of market inputs. The Organization employs control processes to validate the reasonableness of the fair value estimates of its assets and liabilities, including those estimates based on prices and quotes obtained from independent third-party sources.

While the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the report date.

During the years ended September 30, 2019 and 2018, there were no changes to the Organization's valuation techniques that had, or are expected to have, a material impact on its consolidated statements of financial position or activities.

Receivables and allowance for doubtful accounts: Receivables are stated at the amount management expects to collect from outstanding balances. At least annually, management reviews its receivables balances and estimates the portion, if any, that may not be collectible.

Management provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for doubtful accounts based on its assessment of the current status of individual accounts.

Grants receivable are based on contracted per diem rates with certain funders; due from federal, state and local grantors; as well as from various other foundations and funding sources. All grants receivable at the consolidated statement of financial position date are considered collectible by management, and no allowance for uncollectible accounts has been provided. And grants receivable are due within one year as of September 30, 2019 and 2018.

Other receivables represent accrued amounts that have not been billed as of the end of the year, but have been earned by the Organization.

Thrift store inventory: Thrift store inventory consists of donated items from the public. The value of the inventory is based on actual sales and inventory turnover throughout the year. The resulting inventory value approximates lower of cost or net realizable value.

Property and equipment: Property and equipment are stated at cost if purchased, or estimated fair market value at date of receipt if contributed, less accumulated depreciation. The Organization's capitalization threshold is \$5,000. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Summary of Significant Accounting Policies (Continued)

Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of the asset are capitalized. Expenditures for normal repairs and maintenance are expensed as incurred. Upon retirement, sale or other disposition of property and equipment, the costs and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is included within the statement of activities.

Property acquired with grant funds is considered owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition and the ownership of any proceeds are subject to applicable regulations.

Construction in progress is not depreciated until put into service. Material donated property and equipment is recorded at the estimated fair market value at the date of receipt.

Impairment of long-lived assets: Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the net carrying amount may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such asset is considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the estimated fair value of the asset. There are no indications of impairment during the years ended September 30, 2019 and 2018.

Accrued compensated absences: Eligible employees with less than five years of service are allowed to carry over to the next year a maximum of 80 hours of paid time off. Eligible employees with more than five years of service are allowed to carry over to the next year a maximum of 240 hours of paid time off.

Eligible employees who leave the employment of the Organization in good standing and were employed for at least nine months will be paid for unused paid time off up to the maximum, based on years of service as defined above. Unused paid time off in excess of the maximum hours is transferred to short-term disability. Employees are able to accumulate a maximum of 480 hours of short-term disability, at which time any excess hours are forfeited. The hours that are accumulated as short-term disability are not payable upon an employee leaving the employ of the Organization, nor are the accumulated short-term disability hours payable to an employee's estate upon death.

Unearned revenue: Unearned revenue relates to grant funding for which the terms of revenue recognition have not yet been met.

Loan costs: Loan costs are presented as a reduction of long-term debt on the accompanying consolidated statement of financial position. Loan costs are amortized over the life of the related loan and recorded as interest expense in the accompanying consolidated statement of activities.

Revenue recognition: Revenue is recognized when earned.

Thrift shop revenue is recognized at the time goods are sold.

Grants are recognized as public support when performance occurs pursuant to the contract agreement.

Rental income is earned based on agreed rates for services provided.

Donated food is recorded at estimated fair value at the date of donation.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Summary of Significant Accounting Policies (Continued)

Contributed services are recorded as public support at their estimated fair value if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would need to be purchased if not provided by donation. Volunteers contribute a significant amount of time to the programs provided by the Organization. The value of this time is not reflected in the accompanying consolidated financial statements, as it does not meet the criteria for recognition.

Contributions are initially recognized at fair value in the period the promises are received. Conditional contributions or intentions to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend on are substantially met.

In the absence of donor stipulations, unconditional contributions are reported as revenue without donor restrictions. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as revenue with donor restrictions. Unconditional contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues without donor restrictions.

Additionally, absent explicit donor stipulations about how long fixed assets must be maintained, the Organization reports expirations of donor restrictions on cash or other assets that must be used to acquire fixed assets when the fixed assets begin construction and/or are acquired.

Functional allocation of expenses: The costs of providing the various programs and other activities of the Organization have been detailed in the consolidated statement of functional expenses and summarized in the consolidated statement of activities. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Salaries and other expenses that are not directly allocable are allocated to the various functions based on time and effort. Occupancy costs such as depreciation, utilities, rent, maintenance and repairs, insurance are allocated based on square footage.

Income taxes: The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and state income taxes except for net revenue from unrelated business activities. The Organization is subject to federal and state income taxes on unrelated business income.

The Organization recognizes a tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination of the taxing authorities. Management evaluated the Organization's tax positions and concluded that the Organization had no material uncertainties in income taxes as of September 30, 2019 and 2018.

The Organization is no longer subject to income tax examinations by the U.S. federal, state, or local authorities for fiscal years before 2016.

VH and VP are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and state income taxes except for net revenue from unrelated business activities. VH and VP are subject to federal and state income taxes on unrelated business income and are subject to income tax examinations by the U.S. federal, state or local authorities for fiscal years 2018 and 2017.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Significant Accounting Policies (Continued)

Use of estimates: The preparation of consolidated financial statements in conformity with U.S GAAP 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those statements.

Reclassifications: Certain amounts in the accompanying 2018 consolidated financial statements have been reclassified to conform to the 2019 presentation. These reclassifications had no effect on the previously reported changes in net assets.

Summary financial information for 2018: The consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

Subsequent events: Management has evaluated events subsequent to the consolidated statement of financial position date for potential recognition and disclosure through March 30, 2020, which is the date these consolidated financial statements were available to be issued. Except as disclosed herein and in Note 12, management determined there were no subsequent events that require adjustment to or disclosure in the accompanying consolidated financial statements.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a "Public Health Emergency of International Concern" and on March 11, 2020, declared COVID-19 a pandemic. The spread of COVID-19 appears to be altering the behavior of businesses and people in a manner that is having negative effects on local, regional and global economies. The impact of COVID-19 could negatively impact the Organization's operations. Any quarantines or other disruptions to the Organization's operations may adversely impact the Organization's revenues, ability to provide services, ability to fundraise and ultimately its operating results. The extent to which COVID-19 could impact the Organization will depend on future developments, which are highly uncertain and cannot be predicted with confidence at this time.

Recently issued accounting pronouncements: In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard outlines a single comprehensive model for organization's to use in accounting for revenues arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that revenues are recognized when a customer obtains control of a good or service. A customer obtains control when it has the ability to direct the use and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenues should be recognized over time or at a point in time. The FASB issued ASU 2015-14 to defer the effective date of ASU 2014-09 for all entities by one year. This standard will be effective for annual reporting periods beginning after December 15, 2018, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09 or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Significant Accounting Policies (Continued)

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. Under the new guidance, lessees will be required to recognize the following for all leases (with the exception of short-term leases) at the commencement date: (a) A lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (b) A right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. Lessees will no longer be provided with a source of off-balance sheet financing. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements. Nonpublic entities should apply the amendments for fiscal years beginning after December 15, 2020. The Organization is currently evaluating the impact of this ASU on its consolidated financial statements.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The purpose of the ASU is to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in the ASU should assist 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 amendments in the ASU likely will result in more grants and contracts being accounted for as either contributions or conditional contributions than observed in practice under current guidance. The amendments in the ASU should be applied on a modified perspective basis, although retrospective application is permitted. Entities should apply the amendments for transactions in which the entity serves as the resource recipient to annual periods beginning after December 15, 2018. Entities should apply the amendments for transactions in which the entity serves as the resource provider to annual periods beginning after December 15, 2019. Management is currently evaluating the impact of the pending adoption of the new standard on the consolidated financial statements. The Organization expects significant changes in the way it records contribution revenue when interest-free debt is received and expected to be forgiven, as further described in Notes 6 and 7 which will likely result in an increase to the carrying value of interest free loans and a reduction in net assets with donor restrictions for the portion equal to the unamortized discount on these loans.

Recently adopted accounting pronouncements: In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. ASU 2016-14 changes presentation and disclosure requirements for not-for-profit entities to provide qualitative and quantitative requirements as follows:

- Additional disclosures useful in assessing liquidity within one year of the statement of financial position date
- New reporting requirements relating to expenses, including disclosure of expenses by natural and functional classification
- Changes in net asset terminology and related disclosures
- Reporting of net investment return
- Under water donor-restricted endowments
- Presentation of operating cash flows with direct or indirect method; permits the use of direct method without reconciliation of change in net asset to net cash flow from operating activities.

The Organization made changes to terminology and classification as described above, as well as additional or modified disclosures, particular to Notes 3 and 8.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 3. Available Resources and Liquidity

The financial assets available to the Organization for general use without donor imposed or contractual restrictions limiting their use, within one year of the date of the consolidated statement of financial position at September 30, 2019, are as follows:

Financial assets at year end:	
Cash and cash equivalents	\$ 161,318
Investments	131,925
Grants receivable	946,038
Other receivables	27,607
Total financial assets at the end of the year	1,266,888
Less assets not available for general use within one year:	
Restrictions by donors – purpose restrictions	39,000
	\$ 1,227,888

There are donor restrictions on financial assets that are subject to donor or other contractual restrictions. Accordingly, such funds are not available to meet the cash needs in the next 12 months.

The Organization's liquidity management strategy is to structure its financial assets to be available as general expenditures, liabilities and other obligations become due. The Organization also has a line of credit that can be drawn upon to help manage expenditure needs.

Note 4. Investments

Investments are reported at fair value and are summarized as follows at September 30:

	2019	
	Market	Cost
Cash	\$ 2,007	\$ 2,007
Equities – common stock	97,026	95,717
Fixed income securities	32,892	31,096
	\$ 131,925	\$ 128,820
	2018	
	Market	Cost
Cash	\$ 2,044	\$ 2,044
Equities – common stock	2,718	2,980
Fixed income securities	117,819	109,519
	\$ 122,581	\$ 114,543

All investments are classified as Level 1 investments within the fair value hierarchy. Common stock and fixed income securities is valued based on quoted market prices.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 5. Property and Equipment, net

Property and equipment consists of the following at September 30:

	2019	2018
Land	\$ 1,996,000	\$ 1,996,000
Software	10,500	-
Buildings	9,494,120	9,494,120
Equipment, furniture and fixtures	470,481	403,643
Vehicles	138,316	138,316
Construction in progress	797,754	232,531
	<u>12,907,171</u>	<u>12,264,610</u>
Less accumulated depreciation	(2,917,685)	(2,584,988)
	<u>\$ 9,989,486</u>	<u>\$ 9,679,622</u>

Construction in progress is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction in progress, until such time as the relevant assets are completed and put into use. Included in the statements of financial position at September 30, 2019 and 2018, are accrued construction costs of \$119,989 and \$244,052, respectively. There was no capitalized interest on construction projects during the years ended September 30, 2019 or 2018.

Note 6. Debt

Debt: Debt consists of the following at September 30:

Type	Debt holder	Maximum obligation	Due	Interest rate, per annum	Forgiveness Provisions	2019		
						Face value	Accumulated Discount	Fair value
Revolving line of credit	BB&T	\$ 500,000	September 2020	4.80%	No	\$ 500,000	\$ -	\$ 500,000
Mortgage notes payable	City of St. Petersburg	978,000	January 2032	0.00%	Yes	978,000	(536,016)	441,984
Mortgage note payable	Florida Housing Finance Corporation	4,683,000	June 2032	0.00%	No	4,053,633	(1,691,374)	2,362,259
Mortgage note payable	Florida Housing Finance Corporation	309,360	June 2032	0.00%	Yes	267,895	(111,782)	156,113
Mortgage note payable	Florida Housing Finance Corporation	4,900,000	August 2035	0.00%	No	844,509	(443,815)	400,694
Mortgage note payable	Corporation for Supportive Housing	500,000	February 2020	0.00%	No	177,125	-	177,125
Mortgage note payable	First National Bank of Pasco	N/A	November 2019	5.00%	No	52,915	-	52,915
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	49,590	-	49,590
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	30,995	-	30,995
Mortgage note payable	BB&T	N/A	August 2022	3.25%	No	79,975	-	79,975
Vehicle loans	GM Financial	N/A	December 2023	5.49%	No	20,874	-	20,874
						<u>\$ 7,055,511</u>	<u>\$ (2,782,987)</u>	4,272,524
Less loan costs								(158,537)
Less current maturities								(847,511)
Long-term debt, net of current maturities and loan costs								<u>\$ 3,266,476</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 6. Debt (Continued)

Type	Debt holder	Maximum obligation	Due	Interest rate, per annum	Forgiveness Provisions	2018		
						Face value	Accumulated Discount	Fair value
Revolving line of credit	BB&T	\$ 500,000	September 2020	4.80%	No	\$ 495,000	\$ -	\$ 495,000
Mortgage notes payable	City of St. Petersburg	978,000	January 2032	0.00%	Yes	978,000	(562,211)	415,789
Mortgage note payable	Florida Housing Finance Corporation	4,683,000	June 2032	0.00%	No	3,824,722	(1,709,474)	2,115,248
Mortgage note payable	Florida Housing Finance Corporation	309,360	June 2032	0.00%	Yes	252,764	(112,977)	139,787
Mortgage note payable	Corporation for Supportive Housing	500,000	February 2020	0.00%	No	100,000	-	100,000
Mortgage note payable	First National Bank of Pasco	N/A	November 2019	5.00%	No	312,915	-	312,915
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	99,940	-	99,940
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	62,586	-	62,586
Mortgage note payable	BB&T	N/A	August 2022	3.25%	No	112,497	-	112,497
Vehicle loans	GM Financial	N/A	December 2023	5.49%	No	25,130	-	25,130
						<u>\$ 6,263,554</u>	<u>\$ (2,384,662)</u>	<u>3,878,892</u>
Less loan costs								(57,832)
Less current maturities								(1,036,156)
Long-term debt, net of current maturities and loan costs								<u>\$ 2,784,904</u>

All mortgages payable are collateralized by real property. Most are also collateralized by assignment of rents. The revolving line of credit is collateralized by certain building and property. Vehicle loans are collateralized by related vehicles.

Aggregate maturities of debt obligations are as follows at September 30, 2019:

Year ending September 30:	Expected		Total
	Principal	Forgiveness	
2020	\$ 847,511	\$ -	\$ 847,511
2021	39,487	-	39,487
2022	16,838	-	16,838
2023	4,897	-	4,897
2024	2,741	-	2,741
Thereafter	4,898,142	1,245,895	6,144,037
Total before discounts	<u>\$ 5,809,616</u>	<u>\$ 1,245,895</u>	7,055,511
Unamortized discounts			(2,782,987)
Unamortized loan costs			(158,537)
Net			<u>\$ 4,113,987</u>

Loan costs: Loan costs consist of the following as of September 30:

	2019	2018
Loan costs	\$ 187,071	\$ 87,531
Less accumulated amortization	(28,534)	(29,699)
Net loan costs	<u>\$ 158,537</u>	<u>\$ 57,832</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 6. Debt (Continued)

The Organization incurred loan costs of approximately \$112,000 during the year ended September 30, 2019. The Organization incurred no loan costs during the year ended September 30, 2018. Interest expense related to amortization of loan costs was \$11,222 and \$15,717 for the years ended September 30, 2019 and 2018, respectively.

Estimated future annual amortization expense associated with loan costs subsequent are as follows:

Year ending September 30:	
2020	\$ 12,147
2021	12,147
2022	11,587
2023	10,626
2024	10,115
Thereafter	101,915
Total before discounts	\$ 158,537

Interest-free debt: The recorded amounts of certain interest-free mortgages are calculated based on fair value using the prevailing market interest rates for similar transactions at the time the mortgages were executed, ranging from 3.27% to 4.77%.

In the year the mortgages and notes were recorded, contribution revenue with donor restrictions was recorded for the difference between the fair value of the loan based on market interest rates (discounted value) and the face value of the loans. Net assets with donor restrictions for 2019 and 2018 include \$2,782,987 and \$2,384,662, respectively, of remaining unrealized discounted value for these mortgages.

The amount of net assets with donor restrictions released each year is equal to the change in the difference between the fair value of the mortgages and the face value of the mortgages. Each year, a corresponding amount of interest expense is recognized, and the mortgage note liability is increased (accreted).

Debt with forgiveness provisions: Certain of these mortgages and notes will be forgiven at the due date if the property continues to be used for its intended purpose. The City of St. Petersburg mortgage note payable will be forgiven at maturity if the property continues to be used as a Food Center providing means and other assistance to low-income or homeless individuals. The Florida Housing Finance Corporation mortgage note payable will be forgiven at maturity if the property constructed is used to operate housing for persons with extremely low-income.

Note 7. Net Assets with Donor Restrictions

Net assets with donor restrictions are comprised of the following at September 30:

	2019	2018
Discounts on below market-rate mortgages	\$ 2,782,987	\$ 2,384,662
Net assets with purpose restrictions	39,000	21,133
	\$ 2,821,987	\$ 2,405,795

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 7. Net Assets with Donor Restrictions (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions specified by donors or through the passage of time for non-interest-bearing mortgages as follows:

	2019		2018
Reduction of contributed interest	\$ 156,369	\$	64,407
Satisfaction of purpose restrictions	21,132		17,892
	<u>\$ 177,501</u>	<u>\$</u>	<u>82,299</u>

Note 8. In-Kind Contributions

The value of in-kind contributions included in the consolidated financial statements and the corresponding expenditures relate to donated food given to clients. In-kind contributions for the years ended September 30, 2019 and 2018, totaled approximately \$290,000 and \$380,000, respectively.

Note 9. Deferred Compensation Plan

The Organization has a deferred compensation agreement with the CEO under Section 457(b) of the Internal Revenue Code. The Organization holds investments which are designated as held to fund its obligation under the agreement (see Note 4). The Organization's contributions under the deferred compensation plan totaled approximately \$0 and \$18,500 for the years ended September 30, 2019 and 2018, respectively. The deferred compensation liability totaled approximately \$77,000 and \$61,000 at September 30, 2019 and 2018, respectively, and is included in accrued liabilities and other liabilities in the accompanying consolidated statement of financial position.

Note 10. Operating Leases

The Organization leases office space to house the remote office locations operating the SSVF programs. The leases are for varying time periods through August 2021 with individual terms for each location. For the years ended September 30, 2019 and 2018, rent expense was approximately \$190,000 and \$161,000, respectively, and is included in the consolidated statement of functional expenses for the SSVF program.

Additionally, the Organization leases several vehicles through the SSVF program. All of the vehicle leases are for 36 months, with varying maturity dates through March 2021. Vehicle lease expense was approximately \$169,000 and \$101,000 for the years ended September 30, 2019 and 2018, respectively, and is included in vehicle and travel expense in the consolidated statement of functional expenses for the SSVF program.

Total office and vehicle lease expense for the Organization is approximately \$359,000 and \$262,000 for the years ended September 30, 2019 and 2018, respectively.

Future minimum lease payments are as follows:

Year ending September 30:		
2020	\$	202,543
2021		105,210
2022		14,249
	<u>\$</u>	<u>322,002</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 11. Concentrations

The Organization receives support from grantor agencies for its programs. Grant expenditures are subject to audit and adjustment. If any expenditure were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency could become a liability of the Organization.

The Organization receives a substantial portion of its support directly from local government agencies. Continuation of the Organization's program services is dependent upon the continued support of these agencies.

Note 12. Commitments and Contingencies

Construction in progress consists of development costs and attorney's fees related to the planned construction of three low-income housing facilities (Facilities) located in Pasco County, Florida. The total cost of the Facilities is estimated to be approximately \$15 million.

Construction of the Facilities is being done in three phases. Phase 1 was completed in August 2018. Phase 2 is currently in development and is expected to be completed in July 2020. Phase 3 is set to begin in 2020. In February 2020, the Organization entered into a construction contract and financing loan commitment for \$5 million with Florida Housing Finance Corporation to begin Phase 3 of the project which is expected to be completed in spring of 2021.

At September 30, 2019, the Organization has approximately \$10 million in underwriting related to the Facilities. The Organization does not have a liability recorded for the amounts in underwriting, as management believes the Organization has no obligation until the work has been performed.

Expenditures incurred by the Organization are subject to audit and possible disallowance by the federal grantor agencies. Management believes that, if audited, any adjustment for disallowed expenses would be immaterial.

Society of St. Vincent de Paul South Pinellas, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards Year Ended September 30, 2019

Federal Agency <i>Pass-through Entity</i> Program Cluster/Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Housing and Urban Development				
<i>Passed through the City of St. Petersburg, Florida:</i>				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-00-MC-12-0017	\$ 948,000 *	\$ -
Community Development Block Grants/Entitlement Grants	14.218	N/A	30,000 *	-
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0017	39,000	-
			<u>1,017,000</u>	<u>-</u>
<i>Passed through Homeless Coalition of Polk County, Inc.:</i>				
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # TPZ217)	2,739	-
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # TP401)	97,350	-
<i>Passed through Mid Florida Homeless Coalition, Inc.:</i>				
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # PPZ60)	23,011	-
<i>Passed through the City of St. Petersburg, Florida:</i>				
Emergency Solutions Grant Program	14.231	E-18-MC-12-0017	21,032	-
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # QP17A)	63,892	-
			<u>208,024</u>	<u>-</u>
<i>Passed through the City of Tampa, Florida:</i>				
Home Investment Partnerships Program	14.239	HCD17-001	494,370	-
<i>Direct funding:</i>				
Continuum of Care Program	14.267	Pinellas 1 - FL0602L4H021601	46,552	-
Continuum of Care Program	14.267	Pinellas 1 - FL0602I4H021702	156,524	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021600	6,803	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614I4H021701	26,482	-
Continuum of Care Program	14.267	Pasco 1 - FL0608L4H191601	43,489	-
Continuum of Care Program	14.267	Pasco 1 - FL0608L4H191702	95,542	-
Continuum of Care Program	14.267	Pasco 2 - FL0649L4H191600	40,491	-
Continuum of Care Program	14.267	Pasco 2 - FL0649L4H191701	72,684	-
			<u>488,567</u>	<u>-</u>
U.S. Department of Veteran Affairs:				
<i>Direct funding:</i>				
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0699-516-HH-18-0	100,594	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0698-516-BH-18-0	340,319	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0700-516-LD-18-0	318,776	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0912-516-LD-19	78,390	-
VA Homeless Providers Grant and Per Diem Program	64.024	VA248-16-D-0194	268,390	-
			<u>1,106,469</u>	<u>-</u>
<i>Direct funding:</i>				
VA Supportive Services for Veteran Families Program	64.033	2018-FL-099	7,591,175	724,504
			<u>7,591,175</u>	<u>724,504</u>
Total of Federal Awards			\$ 10,905,605	\$ 724,504

* Represents loan funding that is reported in long-term debt on the financial statements for which the federal agency imposes continuing compliance requirements.

See notes to schedule of expenditures of federal awards.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

**Notes to Schedule of Expenditures of Federal Awards
Year Ended September 30, 2019**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activities of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (Organization). The information in the 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). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the consolidated statements of financial position, activities, functional expenses or cash flows of the Organization.

Some amounts presented in the schedule may differ from amounts presented or used in the preparation of the consolidated financial statements.

Note 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Note 3. Indirect Costs

The Organization did not elect to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

Note 4. Loans

The Organization has the following loan balances at September 30, 2019:

CFDA Number	Description	Original Loan Amount	Balance at October 1, 2018	Additional Loan Funding	Balance at September 30, 2019
14.218	Community Development Block Grants/Entitlement Grants	\$ 948,000	\$ 948,000	\$ -	\$ 948,000
14.218	Community Development Block Grants/Entitlement Grants	30,000	30,000	-	30,000



RSM US LLP

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

We have audited, 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, the consolidated financial statements of Society of St. Vincent de Paul South Pinellas, Inc., which comprise the consolidated statement of financial position as of September 30, 2019, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively the financial statements), and have issued our report thereon dated March 30, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Society of St. Vincent de Paul South Pinellas, Inc.'s 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Society of St. Vincent de Paul South Pinellas, Inc.'s Response to Findings

Society of St. Vincent de Paul South Pinellas, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Society of St. Vincent de Paul South Pinellas, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

RSM US LLP

St. Petersburg, Florida
March 30, 2020



RSM US LLP

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

Report on Compliance for Each Major Federal Program

We have audited Society of St. Vincent de Paul South Pinellas, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs for the year ended September 30, 2019. Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 occurred. An audit includes examining, on a test basis, evidence about Society of St. Vincent de Paul South Pinellas, Inc.'s 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. However, our audit does not provide a legal determination of Society of St. Vincent de Paul South Pinellas, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Society of St. Vincent de Paul South Pinellas, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of Society of St. Vincent de Paul South Pinellas, Inc. 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 Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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 to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over compliance.

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

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

RSM US LLP

St. Petersburg, Florida
March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc.**Schedule of Findings and Questioned Costs
Year Ended September 30, 2019**

Section I. Summary of Independent Auditor's Results*Financial Statements*

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes No

Significant deficiency(ies) identified?

 Yes None reported

Noncompliance material to financial statements noted?

 Yes No*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?

 Yes No

Significant deficiency(ies) identified?

 Yes None reported

Type of auditor's reports issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

 Yes No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
14.218	CDBG – Entitlement Grants Cluster
64.033	VA Supportive Services for Veteran Families Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes No

(Continued)

Society of St. Vincent de Paul South Pinellas, Inc.

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2019**

Section II. Financial Statement Findings

Finding No. 2019-001 - Pre-Audit Financial Statement Close Process

Material Weakness

Criteria: Based on principles and guidance contained within the 2013 *Internal Control – Integrated Framework* as published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), management is responsible for the maintenance of internal controls over financial reporting with the objective that financial statements are accurate under generally accepted accounting principles and *Governmental Auditing standards*.

Condition: During the course of our audit, we noted that the Organization had experienced turnover and therefore did not perform a timely close of the 2019 year end, resulting in several adjustments to the financial statements. Additionally, schedules received to support the general ledger transactions or general ledger account balances were not accurate and required multiple versions. The Organization did provide updated documentation upon request but the lack of a formal review and close process led to material audit adjustments, as well as other audit and client provided adjustments to the consolidated financial statements for the year ending September 30, 2019.

Context: Misstatements were noted in cash, long-term debt, intercompany accounts, accounts receivable, accounts payable and accrued expenses, net assets, revenues and expenses. In addition, multiple versions of documents to support the audit were provided by management throughout the course of the audit due to lack of timely review.

Effect: Schedules that are not prepared accurately resulted in entries to the general ledger. Material audit adjustments, as well as other audit and client provided adjustments, were made to the consolidated financial statements for the year ending September 30, 2019. Additionally, the completion of the 2019 audit was delayed due to lack of a full close being completed timely.

Cause: The Organization does not have an internal control system designed to identify all necessary adjustments.

Auditor Recommendation: We recommend that the Organization establish procedures to ensure a formal closing process is completed timely. We recommend that the Organization review general ledger accounts to determine the balances are accurate; that schedules prepared support the general ledger balances; general ledger accounts be reviewed for completeness and accuracy; and that the Organization implement controls to require that any schedules that contain financial information must be timely reviewed by a responsible official.

Views of responsible officials: See corrective action plan.

Section III. Findings and Questioned Costs for Federal Awards

None noted



**SOCIETY OF ST. VINCENT DE PAUL
SOUTH PINELLAS, INC.**

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Date March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc.

**Management’s Corrective Active Plan
For the Fiscal Year Ended September 30, 2019**

Finding Number: 2019-001

Finding: During the course of our audit, we noted that the Organization had experienced turnover and therefore did not perform a timely close of the 2019 year end, resulting in several adjustments to the financial statements. Additionally, schedules received to support the general ledger transactions or general ledger account balances were not accurate and required multiple versions. The Organization did provide updated documentation upon request but the lack of a formal review and close process led to material audit adjustments, as well as other audit and client provided adjustments to the consolidated financial statements for the year ending September 30, 2019.

The agency agrees to the auditor comments. The agency will take the following actions to the prevent the occurrence of this situation in the future.

Planned Corrective Actions: With the oversight of the Finance Committee, the CEO and CFO will establish a preplanning audit date and two tentative onsite dates shall be scheduled. The CFO shall assess the status of outstanding transactions, year-end entries and account reconciliations and present the information to the Finance Committee before the end of the fiscal year to determine if it is appropriate to extend the date of audit, with regards to the Finance Department’s resources and its ability to complete the year end close. During the 4th quarter of the fiscal year preaudit planning and testing will be coordinated with the auditors. to begin the necessary work to satisfy audit requests and begin the confirmation process.

The agency recognizes the need to increase staffing resources and has initiated the development of a more robust Finance Team to be responsive to transactional demands of the agency’s growth. The CFO is structuring the Finance Team to ensure



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proper internal controls and adequate staffing needs are maintained to address agency growth and regulatory requirements. The Director of Finance position has been added to provide monthly oversight and reconciliation to balance sheet and revenue transactions. Two additional Accountant positions are being filled to be responsible for the proper recording and review of grant billing, cash receipts and monthly intercompany reconciliations. Job duties and internal control procedures are being reviewed and revised on a monthly basis. Internal controls regarding account reconciliations, the month end close process and staff responsibilities are being revised and redeveloped to provide reconciliations for all balance accounts, revenue and significant expense accounts on a monthly or quarterly basis. Ongoing evaluation of staffing needs will be determined.

An assessment of the current accounting system functionality will be conducted to determine if investment in an ERP accounting system will add process improvements.

Anticipated Completion: 09/30/2020
Responsible Contact Person: Michael Raposa, Chief Executive Officer

Society of St. Vincent de Paul South Pinellas, Inc.

**Summary Schedule of Prior Year Audit Findings
Year Ended September 30, 2019**

There were no prior year findings reported.

**Society of St. Vincent de Paul
South Pinellas, Inc.
and Affiliates**

Financial Report and Compliance Report
September 30, 2019

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RSM US LLP

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (the Organization), which comprise the consolidated statement of financial position as of September 30, 2019, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates as of September 30, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Adoption of New Accounting Pronouncement

As discussed in Note 1 of the accompanying financial statements, the Organization retrospectively adopted Accounting Standards Update 2016-14, *Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-For-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

The financial statements of the Organization, as of and for the year ended September 30, 2019, were audited by other auditors, whose report, dated December 21, 2018, expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the year ended September 30, 2018 is derived from these financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2020 on our consideration of Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates' internal control over financial reporting and compliance.

RSM US LLP

St. Petersburg, Florida
March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

**Consolidated Statement of Financial Position
September 30, 2019
(With Sumarized Comparative Totals for 2018)**

	2019	2018
Assets		
Current assets:		
Cash and cash equivalents	\$ 161,318	\$ 98,766
Investments	131,925	122,581
Grants receivable	946,038	376,412
Other receivables	27,607	24,705
Thrift store inventory	48,876	53,228
Prepaid expenses	25,351	37,447
Total current assets	1,341,115	713,139
Property and equipment, net	9,989,486	9,679,622
Client bus passes and other assets	4,734	4,212
Total assets	\$ 11,335,335	\$ 10,396,973
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 357,174	\$ 183,832
Accrued liabilities and other liabilities	282,513	173,565
Unearned revenue	250,319	47,033
Accrued construction costs	119,989	244,052
Accrued compensated absences	138,847	113,754
Current portion of long-term debt	847,511	1,036,156
Total current liabilities	1,996,353	1,798,392
Long-term debt, net of current maturities and loan costs	3,266,476	2,784,904
Total liabilities	5,262,829	4,583,296
Commitments and contingencies (Note 10 and 12)		
Net assets:		
Without donor restrictions	3,250,519	3,407,882
With donor restrictions	2,821,987	2,405,795
Total net assets	6,072,506	5,813,677
Total liabilities and net assets	\$ 11,335,335	\$ 10,396,973

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Consolidated Statement of Activities
Year Ended September 30, 2019
(With Summarized Comparative Totals for 2018)

	2019		Total	Total 2018
	Without Donor Restrictions	With Donor Restrictions		
Revenues, gains and other support:				
Support and revenue				
Thrift shop revenue	\$ 586,517	\$ -	\$ 586,517	\$ 640,854
Bequests	12,651	-	12,651	131,460
Grants from governmental agencies	12,340,003	-	12,340,003	10,966,181
Grants from private agencies	110,585	-	110,585	50,000
Rental income – transitional housing	245,674	-	245,674	80,474
Donated food given to clients	289,591	-	289,591	380,122
Contributions	400,623	39,000	439,623	390,461
Contributions – interest free debt	-	554,693	554,693	1,265,739
Other income	121,007	-	121,007	49,769
Investment income, net	2,815	-	2,815	1,348
Net assets released from restrictions	177,501	(177,501)	-	-
Total revenues, gains and other support	14,286,967	416,192	14,703,159	13,956,408
Expenses:				
Program services	13,110,991	-	13,110,991	12,418,182
Supporting services:				
Management and general	1,137,950	-	1,137,950	512,707
Fundraising	195,389	-	195,389	79,714
	1,333,339	-	1,333,339	592,421
Total expenses	14,444,330	-	14,444,330	13,010,603
Change in net assets	(157,363)	416,192	258,829	945,805
Net assets:				
Beginning	3,407,882	2,405,795	5,813,677	4,867,872
Ending	3,250,519	2,821,987	6,072,506	5,813,677

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Consolidated Statement of Functional Expenses Year Ended September 30, 2019 (With Comparative Totals for 2018)

	2019											
	Program Services									Supporting Services		
	Center of Hope	Care Center Shelter	Family Shelter	Food Center	Thrift Store	Supportive Services for Veterans Families	Rapid Re-housing Program	Permanent Housing	Total Program Services	Management and General	Fundraising	Total Support Service
Salaries	\$ 507,774	\$ 252,169	\$ 103,242	\$ 64,442	\$ 217,916	\$ 2,242,730	\$ 846,954	\$ 19,285	\$ 4,254,512	\$ 836,957	\$ 129,834	\$ 966,791
Employee benefits	58,884	27,809	16,970	14,795	33,443	257,546	91,232	322	501,001	42,022	8,262	50,284
Payroll taxes	40,874	21,715	8,436	4,611	16,823	170,691	64,037	223	327,410	62,854	10,092	72,946
Total salaries and related expenses	607,532	301,693	128,648	83,848	268,182	2,670,967	1,002,223	19,830	5,082,923	941,833	148,188	1,090,029
Donated food	-	-	-	289,591	-	-	-	-	289,591	-	-	-
Program supplies	17,129	27,114	5,707	1,093	113,853	6,542	608	235	172,281	5,367	-	5,367
Direct assistance to individuals	68,519	3,388	36,044	58	-	2,481,860	1,729,710	379	4,319,958	-	-	-
Other expenses	9,469	2,222	1,077	763	17,359	17,184	49,870	34,705	132,649	43,368	4,819	48,187
Insurance	48,210	5,136	5,136	2,299	18,245	84,580	15,826	10,490	189,922	5,593	621	6,214
Utilities	130,291	16,341	23,294	24,644	28,448	109,203	20,209	20,358	372,788	13,140	1,460	14,600
Maintenance and repairs	32,304	8,676	65,506	17,955	3,881	18,824	2,512	19,903	169,561	7,570	841	8,411
Rent	-	1,916	-	-	7,863	153,843	40,984	-	204,606	1,909	-	1,909
Security	733	10,112	90	1,028	992	28,253	3,774	273	45,255	1,410	157	1,567
Food costs	114,000	294	29,562	10,814	-	-	-	-	154,670	1,386	-	1,386
Interest	27,239	1,465	4,045	13,268	3,834	-	-	173,064	222,915	3,384	-	3,384
Professional fees	8,211	2,297	1,561	708	4,001	34,843	4,083	2,124	57,828	1,834	97	1,931
Contract labor	12,093	124	1,616	27,140	19	726,772	409	6	768,179	967	-	967
Office supplies and furniture	3,030	2,637	197	-	396	94,383	2,944	10,206	113,793	3,490	-	3,490
Computers and information technology	410	-	1,889	-	2,227	102,011	1,823	2,001	110,361	17,653	-	17,653
Printing, copying, postage and delivery	3,410	89	576	581	824	59,375	2,416	-	67,271	3,552	31,971	35,523
Seminars and training	2,215	471	286	741	906	123,908	6,085	103	134,715	18,691	-	18,691
Vehicles and travel	1,762	85	207	4,362	6,094	201,085	27,245	538	241,378	1,689	-	1,689
Subtotal	1,086,557	384,060	305,441	478,893	477,124	6,913,633	2,910,721	294,215	12,850,644	1,072,836	188,154	1,260,990
Depreciation	77,662	8,973	9,826	50,866	24,748	-	-	88,272	260,347	65,114	7,235	72,349
Total functional expenses	\$ 1,164,219	\$ 393,033	\$ 315,267	\$ 529,759	\$ 501,872	\$ 6,913,633	\$ 2,910,721	\$ 382,487	\$ 13,110,991	\$ 1,137,950	\$ 195,389	\$ 1,333,339
Total 2018 functional expenses	\$ 1,168,149	\$ 394,715	\$ 242,514	\$ 629,825	\$ 668,275	\$ 7,113,457	\$ 2,043,703	\$ 157,544	\$ 12,418,182	\$ 512,707	\$ 79,714	\$ 592,421

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Consolidated Statement of Cash Flows
Year Ended September 30, 2019
(With Summarized Comparative Totals for 2018)

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 258,829	\$ 945,805
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	332,696	250,166
Amortization of loan costs	11,222	15,717
Bad debt expense	27	4,754
Loss on disposal of equipment	-	1,153
Unrealized gain on investment securities	(1,592)	(777)
Accretion of mortgage loan discount	156,369	64,407
Discount on mortgage loan	(554,693)	(1,265,739)
(Increase) decrease in operating assets:		
Grants receivable	(569,653)	(61,206)
Bequests receivable	-	227,000
Other receivable	(2,902)	82,663
Thrift store inventory	4,352	2,365
Prepaid expenses	12,096	(11,194)
Other assets	(522)	(3,742)
Increase in operating liabilities:		
Accounts payable	173,342	14,469
Accrued liabilities and other liabilities	108,948	35,731
Accrued compensated absences	25,093	20,324
Unearned revenue	203,286	46,033
Net cash provided by operating activities	156,898	367,929
Cash flows from investing activities:		
Purchase of investments	(7,752)	(54,951)
Purchase of property and equipment	(77,337)	(161,906)
Net cash used in investing activities	(85,089)	(216,857)
Cash flows from financing activities:		
Proceeds from long-term debt	5,000	40,000
Proceeds from mortgage note	216,389	-
Payment of loan costs	(111,927)	(6,750)
Payments on long-term debt	(118,719)	(112,635)
Net cash used in financing activities	(9,257)	(79,385)
Net increase in cash and cash equivalents	62,552	71,687
Cash and cash equivalents:		
Beginning	98,766	27,079
Ending	\$ 161,318	\$ 98,766
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 58,708	\$ 40,898
Acquisition of construction in progress through issuance of long-term debt	\$ 490,234	\$ 2,653,926
Acquisition of property and equipment through issuance of long-term debt	\$ -	\$ 272,555
Acquisition of construction in progress through accrued construction costs	\$ 74,989	\$ -

See notes to the consolidated financial statements.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1. Nature of Activities

The Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (together with its wholly owned affiliates, the Organization) is a Florida not-for-profit corporation whose mission is to alleviate pain and suffering, in a spirit of charity, justice and mercy through person-to-person involvement. The Society of St. Vincent de Paul South Pinellas, Inc.'s target population is the poor, homeless, unemployed and mentally and physically disabled in the Tampa Bay area.

The Society of St. Vincent de Paul South Pinellas, Inc. formed two wholly owned affiliates, Vincentian Housing Corporation, Inc. (VH) and Vincentian Properties, Inc. (VP) for the purpose of owning and operating real estate.

The Organization accomplishes its mission through the following operations:

District Council: Operates to coordinate and facilitate the work for the Organization's parish conferences within its geographical jurisdiction; to undertake charitable works and special projects which are beyond the capacity of an individual parish or conference or which have community-wide implication; and to initiate and strive to bring about the establishment of new conferences and the revival of inactive conferences.

Center of Hope Facility: A 55 single-room-occupancy transitional living facility that provides housing and support for homeless veterans recovering from economic, substance use, mental and physical issues. The grant per diem program has three distinct models: hospital to home, low demand, and bridge housing. All models focus on exiting the client to permanent housing. An extensive array of supportive services assists residents in addressing barriers to gain self-sufficiency and permanency in housing.

Care Center Shelter: Open 365 nights a year and provides 70 mats nightly along with an overflow of 50 in the courtyard, assisting a total of 120 persons, seven days a week. The shelter provides men and women a safe place to sleep for the night when they have nowhere else to go. Clients admitted to the shelter program complete an intake to assess their needs toward moving to and achieving housing stability. During day-time hours, clients admitted to the shelter receive assistance from navigators and have the opportunity to meet with various community resources. Clients can stay for 30 consecutive days, which may be extended based on their progression toward self-sufficiency and the approval of program management.

Food Center: Provides a nourishing meal to those who would not otherwise have enough food for the day. These include street people, elderly, disabled and families who are looking for work and whose funds have run out. The food center averages 425 meals daily.

Homeless persons storage unit: Provides the homeless population a safe place to check their personal belongings throughout the day (morning and night), enabling them to access needed services.

Veteran emergency contract shelter: Consists of 10 double occupancy rooms providing housing and support for 20 homeless veterans recovering from economic, substance use, mental and physical issues. This short term program (30 to 90 days) provides an array of supportive services to its residents to address barriers to self-sufficiency and permanency in housing.

Bridging Families: Consists of 21 rooms where families who are experiencing a housing crisis can access a safe environment while they work to secure more stable housing in the community. The Organization works in partnership with the Juvenile Welfare Board, Personal Enrichment Mental Health Services (PEMHS) and the City of St. Petersburg who all refer families who need assistance to the shelter.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1. Nature of Activities (Continued)

Bridging Families HLB Collaborative: Scattered site bridge housing for families who are homeless and need help finding permanent housing. Each family has a focused plan to address the immediate housing crisis. Families are referred to rapid re-housing and receive external referrals including mental health, medical, legal and education services.

Thrift Store: To receive, sell and donate clothing and other articles to the needy and to use the proceeds from the sale of these items for impoverished families and individuals through parish conferences of the Organization.

Supportive services for veteran families (SSVF): Provide supportive grants or supportive services to very low-income veteran families who are residing in permanent housing, are homeless and scheduled to become residents of permanent housing, or have exited permanent housing and are seeking housing that is responsive to very low-income families' needs.

Rapid re-housing: Provides case management, housing search assistance, move-in deposits and rental assistance for families, singles and veterans who, if not for this assistance, would remain homeless. Serves Pinellas, Pasco, Polk, Hillsborough, Mid-Florida and Sarasota.

The SSVF program provides services to rapidly re-house veterans and their families experiencing homelessness, and prevention assistance for those at imminent risk of homelessness due to a housing crisis. Services include case management, housing counseling, temporary financial assistance and access to employment and other support services to help low or extremely low-income veteran households access and maintain permanent housing.

Social enterprise: The Thrift Store provides donated clothing, furniture and household goods to people with extremely low-income living in St. Petersburg, and sells the remainder of the merchandise at low-cost to the community. This is done through a voucher system conducted by the Society of St. Vincent de Paul Conferences in South Pinellas County. These vouchers enable clients to obtain furniture and clothing free of charge to meet their household needs.

Permanent supportive housing: Ozanam Village I, II and III consists of 90 permanent supportive housing units. Residents are persons receiving benefits under social security disability insurance program or veterans' disability benefits. Individuals and families have incomes that range from 40% to 60% of area median income.

Note 2. Significant Accounting Policies

Principles of consolidation: The accompanying consolidated financial statements include the activities of Society of St. Vincent de Paul South Pinellas, Inc. and its two wholly owned affiliates. As of and during the year ended September 30, 2019, there was activity in VH. As of and for the year ended September 30, 2018, there was no activity in either of these affiliates. All significant inter-organization accounts and transactions are eliminated in consolidation.

Basis of accounting: The accompanying consolidated financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Significant Accounting Policies (Continued)

Basis of presentation: The consolidated financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (Codification). Under the Codification, a nonprofit organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions: Contributions and other inflows of assets that are neither restricted by donor-imposed stipulations or time restrictions. Net assets without donor or grantor imposed restrictions include expendable funds available to support operations as well as net assets invested in property and equipment, including construction in progress. These net assets may be used at the discretion of the Organization's management and or Board of Directors. There were no board designated net assets as of September 30, 2019 and 2018.

Net assets with donor restrictions: Contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that require that they be held in perpetuity or whose use may expire by the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those donor stipulations. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are released to net assets without donor restrictions and reported in the consolidated statement of activities as a satisfaction of program and time restrictions.

Cash and cash equivalents: The Organization considers all highly-liquid investments with a maturity of three months or less at time of purchase to be cash equivalents.

The Organization maintains its cash in demand deposit accounts at several financial institutions, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk in regards to cash and cash equivalents.

Investments: Investment purchases are recorded at costs, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their estimated fair values in the consolidated statement of financial position. Cash designated for long-term purposes are classified as investments. Investment income is reported in the consolidated statement of activities and consists of interest and dividend income and realized and unrealized gains and losses, net of external investment expenses.

The Organization defines fair value in accordance with U.S. GAAP, which specifies a hierarchy of valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to measurements involving significant unobservable inputs (Level 3). The Organization measures investments at fair value on a recurring basis.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

The three levels of the fair value hierarchy are as follows:

Level 1: Unadjusted quoted market prices for identical assets or liabilities in active markets which are accessible by the Organization.

Level 2: Observable prices in active markets for similar assets or liabilities. Prices for identical or similar assets or liabilities in markets that are not active. Market inputs that are not directly observable but are derived from or corroborated by observable market data.

Level 3: Unobservable inputs based on the Organization's own judgment as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

The Organization evaluates the various types of financial assets to determine the appropriate classification within the fair value hierarchy based upon trading activity and the observability of market inputs. The Organization employs control processes to validate the reasonableness of the fair value estimates of its assets and liabilities, including those estimates based on prices and quotes obtained from independent third-party sources.

While the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the report date.

During the years ended September 30, 2019 and 2018, there were no changes to the Organization's valuation techniques that had, or are expected to have, a material impact on its consolidated statements of financial position or activities.

Receivables and allowance for doubtful accounts: Receivables are stated at the amount management expects to collect from outstanding balances. At least annually, management reviews its receivables balances and estimates the portion, if any, that may not be collectible.

Management provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for doubtful accounts based on its assessment of the current status of individual accounts.

Grants receivable are based on contracted per diem rates with certain funders; due from federal, state and local grantors; as well as from various other foundations and funding sources. All grants receivable at the consolidated statement of financial position date are considered collectible by management, and no allowance for uncollectible accounts has been provided. And grants receivable are due within one year as of September 30, 2019 and 2018.

Other receivables represent accrued amounts that have not been billed as of the end of the year, but have been earned by the Organization.

Thrift store inventory: Thrift store inventory consists of donated items from the public. The value of the inventory is based on actual sales and inventory turnover throughout the year. The resulting inventory value approximates lower of cost or net realizable value.

Property and equipment: Property and equipment are stated at cost if purchased, or estimated fair market value at date of receipt if contributed, less accumulated depreciation. The Organization's capitalization threshold is \$5,000. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Summary of Significant Accounting Policies (Continued)

Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of the asset are capitalized. Expenditures for normal repairs and maintenance are expensed as incurred. Upon retirement, sale or other disposition of property and equipment, the costs and accumulated depreciation are eliminated from the accounts and any resulting gain or loss is included within the statement of activities.

Property acquired with grant funds is considered owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition and the ownership of any proceeds are subject to applicable regulations.

Construction in progress is not depreciated until put into service. Material donated property and equipment is recorded at the estimated fair market value at the date of receipt.

Impairment of long-lived assets: Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the net carrying amount may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such asset is considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the estimated fair value of the asset. There are no indications of impairment during the years ended September 30, 2019 and 2018.

Accrued compensated absences: Eligible employees with less than five years of service are allowed to carry over to the next year a maximum of 80 hours of paid time off. Eligible employees with more than five years of service are allowed to carry over to the next year a maximum of 240 hours of paid time off.

Eligible employees who leave the employment of the Organization in good standing and were employed for at least nine months will be paid for unused paid time off up to the maximum, based on years of service as defined above. Unused paid time off in excess of the maximum hours is transferred to short-term disability. Employees are able to accumulate a maximum of 480 hours of short-term disability, at which time any excess hours are forfeited. The hours that are accumulated as short-term disability are not payable upon an employee leaving the employ of the Organization, nor are the accumulated short-term disability hours payable to an employee's estate upon death.

Unearned revenue: Unearned revenue relates to grant funding for which the terms of revenue recognition have not yet been met.

Loan costs: Loan costs are presented as a reduction of long-term debt on the accompanying consolidated statement of financial position. Loan costs are amortized over the life of the related loan and recorded as interest expense in the accompanying consolidated statement of activities.

Revenue recognition: Revenue is recognized when earned.

Thrift shop revenue is recognized at the time goods are sold.

Grants are recognized as public support when performance occurs pursuant to the contract agreement.

Rental income is earned based on agreed rates for services provided.

Donated food is recorded at estimated fair value at the date of donation.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates**Notes to Consolidated Financial Statements**

Note 2. Summary of Significant Accounting Policies (Continued)

Contributed services are recorded as public support at their estimated fair value if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would need to be purchased if not provided by donation. Volunteers contribute a significant amount of time to the programs provided by the Organization. The value of this time is not reflected in the accompanying consolidated financial statements, as it does not meet the criteria for recognition.

Contributions are initially recognized at fair value in the period the promises are received. Conditional contributions or intentions to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend on are substantially met.

In the absence of donor stipulations, unconditional contributions are reported as revenue without donor restrictions. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as revenue with donor restrictions. Unconditional contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues without donor restrictions.

Additionally, absent explicit donor stipulations about how long fixed assets must be maintained, the Organization reports expirations of donor restrictions on cash or other assets that must be used to acquire fixed assets when the fixed assets begin construction and/or are acquired.

Functional allocation of expenses: The costs of providing the various programs and other activities of the Organization have been detailed in the consolidated statement of functional expenses and summarized in the consolidated statement of activities. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Salaries and other expenses that are not directly allocable are allocated to the various functions based on time and effort. Occupancy costs such as depreciation, utilities, rent, maintenance and repairs, insurance are allocated based on square footage.

Income taxes: The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and state income taxes except for net revenue from unrelated business activities. The Organization is subject to federal and state income taxes on unrelated business income.

The Organization recognizes a tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination of the taxing authorities. Management evaluated the Organization's tax positions and concluded that the Organization had no material uncertainties in income taxes as of September 30, 2019 and 2018.

The Organization is no longer subject to income tax examinations by the U.S. federal, state, or local authorities for fiscal years before 2016.

VH and VP are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and state income taxes except for net revenue from unrelated business activities. VH and VP are subject to federal and state income taxes on unrelated business income and are subject to income tax examinations by the U.S. federal, state or local authorities for fiscal years 2018 and 2017.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Significant Accounting Policies (Continued)

Use of estimates: The preparation of consolidated financial statements in conformity with U.S GAAP 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those statements.

Reclassifications: Certain amounts in the accompanying 2018 consolidated financial statements have been reclassified to conform to the 2019 presentation. These reclassifications had no effect on the previously reported changes in net assets.

Summary financial information for 2018: The consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

Subsequent events: Management has evaluated events subsequent to the consolidated statement of financial position date for potential recognition and disclosure through March 30, 2020, which is the date these consolidated financial statements were available to be issued. Except as disclosed herein and in Note 12, management determined there were no subsequent events that require adjustment to or disclosure in the accompanying consolidated financial statements.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a "Public Health Emergency of International Concern" and on March 11, 2020, declared COVID-19 a pandemic. The spread of COVID-19 appears to be altering the behavior of businesses and people in a manner that is having negative effects on local, regional and global economies. The impact of COVID-19 could negatively impact the Organization's operations. Any quarantines or other disruptions to the Organization's operations may adversely impact the Organization's revenues, ability to provide services, ability to fundraise and ultimately its operating results. The extent to which COVID-19 could impact the Organization will depend on future developments, which are highly uncertain and cannot be predicted with confidence at this time.

Recently issued accounting pronouncements: In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard outlines a single comprehensive model for organization's to use in accounting for revenues arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The core principle of the revenue model is that revenues are recognized when a customer obtains control of a good or service. A customer obtains control when it has the ability to direct the use and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenues should be recognized over time or at a point in time. The FASB issued ASU 2015-14 to defer the effective date of ASU 2014-09 for all entities by one year. This standard will be effective for annual reporting periods beginning after December 15, 2018, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09 or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 2. Significant Accounting Policies (Continued)

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. Under the new guidance, lessees will be required to recognize the following for all leases (with the exception of short-term leases) at the commencement date: (a) A lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (b) A right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. Lessees will no longer be provided with a source of off-balance sheet financing. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements. Nonpublic entities should apply the amendments for fiscal years beginning after December 15, 2020. The Organization is currently evaluating the impact of this ASU on its consolidated financial statements.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The purpose of the ASU is to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in the ASU should assist 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 amendments in the ASU likely will result in more grants and contracts being accounted for as either contributions or conditional contributions than observed in practice under current guidance. The amendments in the ASU should be applied on a modified perspective basis, although retrospective application is permitted. Entities should apply the amendments for transactions in which the entity serves as the resource recipient to annual periods beginning after December 15, 2018. Entities should apply the amendments for transactions in which the entity serves as the resource provider to annual periods beginning after December 15, 2019. Management is currently evaluating the impact of the pending adoption of the new standard on the consolidated financial statements. The Organization expects significant changes in the way it records contribution revenue when interest-free debt is received and expected to be forgiven, as further described in Notes 6 and 7 which will likely result in an increase to the carrying value of interest free loans and a reduction in net assets with donor restrictions for the portion equal to the unamortized discount on these loans.

Recently adopted accounting pronouncements: In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. ASU 2016-14 changes presentation and disclosure requirements for not-for-profit entities to provide qualitative and quantitative requirements as follows:

- Additional disclosures useful in assessing liquidity within one year of the statement of financial position date
- New reporting requirements relating to expenses, including disclosure of expenses by natural and functional classification
- Changes in net asset terminology and related disclosures
- Reporting of net investment return
- Under water donor-restricted endowments
- Presentation of operating cash flows with direct or indirect method; permits the use of direct method without reconciliation of change in net asset to net cash flow from operating activities.

The Organization made changes to terminology and classification as described above, as well as additional or modified disclosures, particular to Notes 3 and 8.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 3. Available Resources and Liquidity

The financial assets available to the Organization for general use without donor imposed or contractual restrictions limiting their use, within one year of the date of the consolidated statement of financial position at September 30, 2019, are as follows:

Financial assets at year end:	
Cash and cash equivalents	\$ 161,318
Investments	131,925
Grants receivable	946,038
Other receivables	27,607
Total financial assets at the end of the year	1,266,888
Less assets not available for general use within one year:	
Restrictions by donors – purpose restrictions	39,000
	\$ 1,227,888

There are donor restrictions on financial assets that are subject to donor or other contractual restrictions. Accordingly, such funds are not available to meet the cash needs in the next 12 months.

The Organization's liquidity management strategy is to structure its financial assets to be available as general expenditures, liabilities and other obligations become due. The Organization also has a line of credit that can be drawn upon to help manage expenditure needs.

Note 4. Investments

Investments are reported at fair value and are summarized as follows at September 30:

	2019	
	Market	Cost
Cash	\$ 2,007	\$ 2,007
Equities – common stock	97,026	95,717
Fixed income securities	32,892	31,096
	\$ 131,925	\$ 128,820
	2018	
	Market	Cost
Cash	\$ 2,044	\$ 2,044
Equities – common stock	2,718	2,980
Fixed income securities	117,819	109,519
	\$ 122,581	\$ 114,543

All investments are classified as Level 1 investments within the fair value hierarchy. Common stock and fixed income securities is valued based on quoted market prices.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 5. Property and Equipment, net

Property and equipment consists of the following at September 30:

	2019	2018
Land	\$ 1,996,000	\$ 1,996,000
Software	10,500	-
Buildings	9,494,120	9,494,120
Equipment, furniture and fixtures	470,481	403,643
Vehicles	138,316	138,316
Construction in progress	797,754	232,531
	<u>12,907,171</u>	<u>12,264,610</u>
Less accumulated depreciation	(2,917,685)	(2,584,988)
	<u>\$ 9,989,486</u>	<u>\$ 9,679,622</u>

Construction in progress is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction in progress, until such time as the relevant assets are completed and put into use. Included in the statements of financial position at September 30, 2019 and 2018, are accrued construction costs of \$119,989 and \$244,052, respectively. There was no capitalized interest on construction projects during the years ended September 30, 2019 or 2018.

Note 6. Debt

Debt: Debt consists of the following at September 30:

Type	Debt holder	Maximum obligation	Due	Interest rate, per annum	Forgiveness Provisions	2019		
						Face value	Accumulated Discount	Fair value
Revolving line of credit	BB&T	\$ 500,000	September 2020	4.80%	No	\$ 500,000	\$ -	\$ 500,000
Mortgage notes payable	City of St. Petersburg	978,000	January 2032	0.00%	Yes	978,000	(536,016)	441,984
Mortgage note payable	Florida Housing Finance Corporation	4,683,000	June 2032	0.00%	No	4,053,633	(1,691,374)	2,362,259
Mortgage note payable	Florida Housing Finance Corporation	309,360	June 2032	0.00%	Yes	267,895	(111,782)	156,113
Mortgage note payable	Florida Housing Finance Corporation	4,900,000	August 2035	0.00%	No	844,509	(443,815)	400,694
Mortgage note payable	Corporation for Supportive Housing	500,000	February 2020	0.00%	No	177,125	-	177,125
Mortgage note payable	First National Bank of Pasco	N/A	November 2019	5.00%	No	52,915	-	52,915
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	49,590	-	49,590
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	30,995	-	30,995
Mortgage note payable	BB&T	N/A	August 2022	3.25%	No	79,975	-	79,975
Vehicle loans	GM Financial	N/A	December 2023	5.49%	No	20,874	-	20,874
						<u>\$ 7,055,511</u>	<u>\$ (2,782,987)</u>	4,272,524
Less loan costs								(158,537)
Less current maturities								(847,511)
Long-term debt, net of current maturities and loan costs								<u>\$ 3,266,476</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 6. Debt (Continued)

Type	Debt holder	Maximum obligation	Due	Interest rate, per annum	Forgiveness Provisions	2018		
						Face value	Accumulated Discount	Fair value
Revolving line of credit	BB&T	\$ 500,000	September 2020	4.80%	No	\$ 495,000	\$ -	\$ 495,000
Mortgage notes payable	City of St. Petersburg	978,000	January 2032	0.00%	Yes	978,000	(562,211)	415,789
Mortgage note payable	Florida Housing Finance Corporation	4,683,000	June 2032	0.00%	No	3,824,722	(1,709,474)	2,115,248
Mortgage note payable	Florida Housing Finance Corporation	309,360	June 2032	0.00%	Yes	252,764	(112,977)	139,787
Mortgage note payable	Corporation for Supportive Housing	500,000	February 2020	0.00%	No	100,000	-	100,000
Mortgage note payable	First National Bank of Pasco	N/A	November 2019	5.00%	No	312,915	-	312,915
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	99,940	-	99,940
Mortgage note payable	BB&T	N/A	August 2020	4.95%	No	62,586	-	62,586
Mortgage note payable	BB&T	N/A	August 2022	3.25%	No	112,497	-	112,497
Vehicle loans	GM Financial	N/A	December 2023	5.49%	No	25,130	-	25,130
						<u>\$ 6,263,554</u>	<u>\$ (2,384,662)</u>	<u>3,878,892</u>
Less loan costs								(57,832)
Less current maturities								(1,036,156)
Long-term debt, net of current maturities and loan costs								<u>\$ 2,784,904</u>

All mortgages payable are collateralized by real property. Most are also collateralized by assignment of rents. The revolving line of credit is collateralized by certain building and property. Vehicle loans are collateralized by related vehicles.

Aggregate maturities of debt obligations are as follows at September 30, 2019:

Year ending September 30:	Principal	Expected Forgiveness	Total
	2020	\$ 847,511	\$ -
2021	39,487	-	39,487
2022	16,838	-	16,838
2023	4,897	-	4,897
2024	2,741	-	2,741
Thereafter	4,898,142	1,245,895	6,144,037
Total before discounts	<u>\$ 5,809,616</u>	<u>\$ 1,245,895</u>	7,055,511
Unamortized discounts			(2,782,987)
Unamortized loan costs			(158,537)
Net			<u>\$ 4,113,987</u>

Loan costs: Loan costs consist of the following as of September 30:

	2019	2018
Loan costs	\$ 187,071	\$ 87,531
Less accumulated amortization	(28,534)	(29,699)
Net loan costs	<u>\$ 158,537</u>	<u>\$ 57,832</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 6. Debt (Continued)

The Organization incurred loan costs of approximately \$112,000 during the year ended September 30, 2019. The Organization incurred no loan costs during the year ended September 30, 2018. Interest expense related to amortization of loan costs was \$11,222 and \$15,717 for the years ended September 30, 2019 and 2018, respectively.

Estimated future annual amortization expense associated with loan costs subsequent are as follows:

Year ending September 30:	
2020	\$ 12,147
2021	12,147
2022	11,587
2023	10,626
2024	10,115
Thereafter	101,915
Total before discounts	\$ 158,537

Interest-free debt: The recorded amounts of certain interest-free mortgages are calculated based on fair value using the prevailing market interest rates for similar transactions at the time the mortgages were executed, ranging from 3.27% to 4.77%.

In the year the mortgages and notes were recorded, contribution revenue with donor restrictions was recorded for the difference between the fair value of the loan based on market interest rates (discounted value) and the face value of the loans. Net assets with donor restrictions for 2019 and 2018 include \$2,782,987 and \$2,384,662, respectively, of remaining unrealized discounted value for these mortgages.

The amount of net assets with donor restrictions released each year is equal to the change in the difference between the fair value of the mortgages and the face value of the mortgages. Each year, a corresponding amount of interest expense is recognized, and the mortgage note liability is increased (accreted).

Debt with forgiveness provisions: Certain of these mortgages and notes will be forgiven at the due date if the property continues to be used for its intended purpose. The City of St. Petersburg mortgage note payable will be forgiven at maturity if the property continues to be used as a Food Center providing means and other assistance to low-income or homeless individuals. The Florida Housing Finance Corporation mortgage note payable will be forgiven at maturity if the property constructed is used to operate housing for persons with extremely low-income.

Note 7. Net Assets with Donor Restrictions

Net assets with donor restrictions are comprised of the following at September 30:

	2019	2018
Discounts on below market-rate mortgages	\$ 2,782,987	\$ 2,384,662
Net assets with purpose restrictions	39,000	21,133
	\$ 2,821,987	\$ 2,405,795

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 7. Net Assets with Donor Restrictions (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions specified by donors or through the passage of time for non-interest-bearing mortgages as follows:

	2019		2018
Reduction of contributed interest	\$ 156,369	\$	64,407
Satisfaction of purpose restrictions	21,132		17,892
	<u>\$ 177,501</u>	<u>\$</u>	<u>82,299</u>

Note 8. In-Kind Contributions

The value of in-kind contributions included in the consolidated financial statements and the corresponding expenditures relate to donated food given to clients. In-kind contributions for the years ended September 30, 2019 and 2018, totaled approximately \$290,000 and \$380,000, respectively.

Note 9. Deferred Compensation Plan

The Organization has a deferred compensation agreement with the CEO under Section 457(b) of the Internal Revenue Code. The Organization holds investments which are designated as held to fund its obligation under the agreement (see Note 4). The Organization's contributions under the deferred compensation plan totaled approximately \$0 and \$18,500 for the years ended September 30, 2019 and 2018, respectively. The deferred compensation liability totaled approximately \$77,000 and \$61,000 at September 30, 2019 and 2018, respectively, and is included in accrued liabilities and other liabilities in the accompanying consolidated statement of financial position.

Note 10. Operating Leases

The Organization leases office space to house the remote office locations operating the SSVF programs. The leases are for varying time periods through August 2021 with individual terms for each location. For the years ended September 30, 2019 and 2018, rent expense was approximately \$190,000 and \$161,000, respectively, and is included in the consolidated statement of functional expenses for the SSVF program.

Additionally, the Organization leases several vehicles through the SSVF program. All of the vehicle leases are for 36 months, with varying maturity dates through March 2021. Vehicle lease expense was approximately \$169,000 and \$101,000 for the years ended September 30, 2019 and 2018, respectively, and is included in vehicle and travel expense in the consolidated statement of functional expenses for the SSVF program.

Total office and vehicle lease expense for the Organization is approximately \$359,000 and \$262,000 for the years ended September 30, 2019 and 2018, respectively.

Future minimum lease payments are as follows:

Year ending September 30:		
2020	\$	202,543
2021		105,210
2022		14,249
	<u>\$</u>	<u>322,002</u>

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 11. Concentrations

The Organization receives support from grantor agencies for its programs. Grant expenditures are subject to audit and adjustment. If any expenditure were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency could become a liability of the Organization.

The Organization receives a substantial portion of its support directly from local government agencies. Continuation of the Organization's program services is dependent upon the continued support of these agencies.

Note 12. Commitments and Contingencies

Construction in progress consists of development costs and attorney's fees related to the planned construction of three low-income housing facilities (Facilities) located in Pasco County, Florida. The total cost of the Facilities is estimated to be approximately \$15 million.

Construction of the Facilities is being done in three phases. Phase 1 was completed in August 2018. Phase 2 is currently in development and is expected to be completed in July 2020. Phase 3 is set to begin in 2020. In February 2020, the Organization entered into a construction contract and financing loan commitment for \$5 million with Florida Housing Finance Corporation to begin Phase 3 of the project which is expected to be completed in spring of 2021.

At September 30, 2019, the Organization has approximately \$10 million in underwriting related to the Facilities. The Organization does not have a liability recorded for the amounts in underwriting, as management believes the Organization has no obligation until the work has been performed.

Expenditures incurred by the Organization are subject to audit and possible disallowance by the federal grantor agencies. Management believes that, if audited, any adjustment for disallowed expenses would be immaterial.

Society of St. Vincent de Paul South Pinellas, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards Year Ended September 30, 2019

Federal Agency <i>Pass-through Entity</i> Program Cluster/Title	CFDA Number	Agency or Pass-through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Housing and Urban Development				
<i>Passed through the City of St. Petersburg, Florida:</i>				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-00-MC-12-0017	\$ 948,000 *	\$ -
Community Development Block Grants/Entitlement Grants	14.218	N/A	30,000 *	-
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0017	39,000	-
			<u>1,017,000</u>	<u>-</u>
<i>Passed through Homeless Coalition of Polk County, Inc.:</i>				
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # TPZ217)	2,739	-
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # TP401)	97,350	-
<i>Passed through Mid Florida Homeless Coalition, Inc.:</i>				
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # PPZ60)	23,011	-
<i>Passed through the City of St. Petersburg, Florida:</i>				
Emergency Solutions Grant Program	14.231	E-18-MC-12-0017	21,032	-
Emergency Solutions Grant Program	14.231	FL-503-REN (Contract # QP17A)	63,892	-
			<u>208,024</u>	<u>-</u>
<i>Passed through the City of Tampa, Florida:</i>				
Home Investment Partnerships Program	14.239	HCD17-001	494,370	-
<i>Direct funding:</i>				
Continuum of Care Program	14.267	Pinellas 1 - FL0602L4H021601	46,552	-
Continuum of Care Program	14.267	Pinellas 1 - FL0602I4H021702	156,524	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021600	6,803	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614I4H021701	26,482	-
Continuum of Care Program	14.267	Pasco 1 - FL0608L4H191601	43,489	-
Continuum of Care Program	14.267	Pasco 1 - FL0608L4H191702	95,542	-
Continuum of Care Program	14.267	Pasco 2 - FL0649L4H191600	40,491	-
Continuum of Care Program	14.267	Pasco 2 - FL0649L4H191701	72,684	-
			<u>488,567</u>	<u>-</u>
U.S. Department of Veteran Affairs:				
<i>Direct funding:</i>				
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0699-516-HH-18-0	100,594	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0698-516-BH-18-0	340,319	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0700-516-LD-18-0	318,776	-
VA Homeless Providers Grant and Per Diem Program	64.024	SSVA770-0912-516-LD-19	78,390	-
VA Homeless Providers Grant and Per Diem Program	64.024	VA248-16-D-0194	268,390	-
			<u>1,106,469</u>	<u>-</u>
<i>Direct funding:</i>				
VA Supportive Services for Veteran Families Program	64.033	2018-FL-099	7,591,175	724,504
			<u>7,591,175</u>	<u>724,504</u>
Total of Federal Awards			\$ 10,905,605	\$ 724,504

* Represents loan funding that is reported in long-term debt on the financial statements for which the federal agency imposes continuing compliance requirements.

See notes to schedule of expenditures of federal awards.

Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates

**Notes to Schedule of Expenditures of Federal Awards
Year Ended September 30, 2019**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activities of Society of St. Vincent de Paul South Pinellas, Inc. and Affiliates (Organization). The information in the 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). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the consolidated statements of financial position, activities, functional expenses or cash flows of the Organization.

Some amounts presented in the schedule may differ from amounts presented or used in the preparation of the consolidated financial statements.

Note 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Note 3. Indirect Costs

The Organization did not elect to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

Note 4. Loans

The Organization has the following loan balances at September 30, 2019:

CFDA Number	Description	Original Loan Amount	Balance at October 1, 2018	Additional Loan Funding	Balance at September 30, 2019
14.218	Community Development Block Grants/Entitlement Grants	\$ 948,000	\$ 948,000	\$ -	\$ 948,000
14.218	Community Development Block Grants/Entitlement Grants	30,000	30,000	-	30,000



RSM US LLP

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

We have audited, 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, the consolidated financial statements of Society of St. Vincent de Paul South Pinellas, Inc., which comprise the consolidated statement of financial position as of September 30, 2019, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively the financial statements), and have issued our report thereon dated March 30, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Society of St. Vincent de Paul South Pinellas, Inc.'s 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Society of St. Vincent de Paul South Pinellas, Inc.'s Response to Findings

Society of St. Vincent de Paul South Pinellas, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Society of St. Vincent de Paul South Pinellas, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

RSM US LLP

St. Petersburg, Florida
March 30, 2020



RSM US LLP

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Directors
Society of St. Vincent de Paul South Pinellas, Inc.

Report on Compliance for Each Major Federal Program

We have audited Society of St. Vincent de Paul South Pinellas, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs for the year ended September 30, 2019. Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Society of St. Vincent de Paul South Pinellas, Inc.'s major federal programs 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 occurred. An audit includes examining, on a test basis, evidence about Society of St. Vincent de Paul South Pinellas, Inc.'s 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. However, our audit does not provide a legal determination of Society of St. Vincent de Paul South Pinellas, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Society of St. Vincent de Paul South Pinellas, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of Society of St. Vincent de Paul South Pinellas, Inc. 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 Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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 to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Society of St. Vincent de Paul South Pinellas, Inc.'s internal control over compliance.

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

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

RSM US LLP

St. Petersburg, Florida
March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc.**Schedule of Findings and Questioned Costs
Year Ended September 30, 2019**

Section I. Summary of Independent Auditor's Results*Financial Statements*

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes No

Significant deficiency(ies) identified?

 Yes None reported

Noncompliance material to financial statements noted?

 Yes No*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?

 Yes No

Significant deficiency(ies) identified?

 Yes None reported

Type of auditor's reports issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

 Yes No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
14.218	CDBG – Entitlement Grants Cluster
64.033	VA Supportive Services for Veteran Families Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes No

(Continued)

Society of St. Vincent de Paul South Pinellas, Inc.

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2019**

Section II. Financial Statement Findings

Finding No. 2019-001 - Pre-Audit Financial Statement Close Process

Material Weakness

Criteria: Based on principles and guidance contained within the 2013 *Internal Control – Integrated Framework* as published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), management is responsible for the maintenance of internal controls over financial reporting with the objective that financial statements are accurate under generally accepted accounting principles and *Governmental Auditing standards*.

Condition: During the course of our audit, we noted that the Organization had experienced turnover and therefore did not perform a timely close of the 2019 year end, resulting in several adjustments to the financial statements. Additionally, schedules received to support the general ledger transactions or general ledger account balances were not accurate and required multiple versions. The Organization did provide updated documentation upon request but the lack of a formal review and close process led to material audit adjustments, as well as other audit and client provided adjustments to the consolidated financial statements for the year ending September 30, 2019.

Context: Misstatements were noted in cash, long-term debt, intercompany accounts, accounts receivable, accounts payable and accrued expenses, net assets, revenues and expenses. In addition, multiple versions of documents to support the audit were provided by management throughout the course of the audit due to lack of timely review.

Effect: Schedules that are not prepared accurately resulted in entries to the general ledger. Material audit adjustments, as well as other audit and client provided adjustments, were made to the consolidated financial statements for the year ending September 30, 2019. Additionally, the completion of the 2019 audit was delayed due to lack of a full close being completed timely.

Cause: The Organization does not have an internal control system designed to identify all necessary adjustments.

Auditor Recommendation: We recommend that the Organization establish procedures to ensure a formal closing process is completed timely. We recommend that the Organization review general ledger accounts to determine the balances are accurate; that schedules prepared support the general ledger balances; general ledger accounts be reviewed for completeness and accuracy; and that the Organization implement controls to require that any schedules that contain financial information must be timely reviewed by a responsible official.

Views of responsible officials: See corrective action plan.

Section III. Findings and Questioned Costs for Federal Awards

None noted



**SOCIETY OF ST. VINCENT DE PAUL
SOUTH PINELLAS, INC.**

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Date March 30, 2020

Society of St. Vincent de Paul South Pinellas, Inc.

**Management’s Corrective Active Plan
For the Fiscal Year Ended September 30, 2019**

Finding Number: 2019-001

Finding: During the course of our audit, we noted that the Organization had experienced turnover and therefore did not perform a timely close of the 2019 year end, resulting in several adjustments to the financial statements. Additionally, schedules received to support the general ledger transactions or general ledger account balances were not accurate and required multiple versions. The Organization did provide updated documentation upon request but the lack of a formal review and close process led to material audit adjustments, as well as other audit and client provided adjustments to the consolidated financial statements for the year ending September 30, 2019.

The agency agrees to the auditor comments. The agency will take the following actions to the prevent the occurrence of this situation in the future.

Planned Corrective Actions: With the oversight of the Finance Committee, the CEO and CFO will establish a preplanning audit date and two tentative onsite dates shall be scheduled. The CFO shall assess the status of outstanding transactions, year-end entries and account reconciliations and present the information to the Finance Committee before the end of the fiscal year to determine if it is appropriate to extend the date of audit, with regards to the Finance Department’s resources and its ability to complete the year end close. During the 4th quarter of the fiscal year preaudit planning and testing will be coordinated with the auditors. to begin the necessary work to satisfy audit requests and begin the confirmation process.

The agency recognizes the need to increase staffing resources and has initiated the development of a more robust Finance Team to be responsive to transactional demands of the agency’s growth. The CFO is structuring the Finance Team to ensure



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proper internal controls and adequate staffing needs are maintained to address agency growth and regulatory requirements. The Director of Finance position has been added to provide monthly oversight and reconciliation to balance sheet and revenue transactions. Two additional Accountant positions are being filled to be responsible for the proper recording and review of grant billing, cash receipts and monthly intercompany reconciliations. Job duties and internal control procedures are being reviewed and revised on a monthly basis. Internal controls regarding account reconciliations, the month end close process and staff responsibilities are being revised and redeveloped to provide reconciliations for all balance accounts, revenue and significant expense accounts on a monthly or quarterly basis. Ongoing evaluation of staffing needs will be determined.

An assessment of the current accounting system functionality will be conducted to determine if investment in an ERP accounting system will add process improvements.

Anticipated Completion: 09/30/2020
Responsible Contact Person: Michael Raposa, Chief Executive Officer

Society of St. Vincent de Paul South Pinellas, Inc.

**Summary Schedule of Prior Year Audit Findings
Year Ended September 30, 2019**

There were no prior year findings reported.



**Society of St. Vincent de Paul South Pinellas, Inc.
DBA St. Vincent de Paul CARES (SVdP CARES)**

CONTINUITY OF OPERATION PLAN (COOP)

St. Vincent de Paul CARES

REVISION HISTORY

Revision No.	Date	Description of Changes	Authorization

St. Vincent de Paul CARES

REVIEW HISTORY

Date	Review Type (Formal, After Action, Training, Drill)	Description of Changes	Reviewer

DRAFT



Authorization and Approval

Society of St. Vincent de Paul South Pinellas, Inc.
DBA SVdP CARES (SVdP CARES)

Continuity of Operations Plan

Authorized and Approved By:

Pat Sullivan
President

Date: _____

Approved By:

Michael J. Raposa
Chief Executive Officer

Date: _____

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INTRODUCTION

Disasters can happen at any time and without warning. SVdP CARES, our staff and volunteers need to be prepared at any time to react and respond to any incident that occurs in one of our service areas. This manual was designed to assist SVdP CARES Executive Management and all managers and supervisors to respond in a disaster. This document is an operational manual designed so staff will understand what it takes to get SVdP CARES back in operation after a disaster in order to fulfill the mission of creating connections through the power of information, innovation, and hope.

PURPOSE

The purpose of this plan is to provide SVdP CARES with a mechanism to ensure stewardship over the physical resources it manages, compassionate service to the clients it assists, and community outreach services to those in need during the response and recovery phases of the emergency management cycle.

SVdP CARES has a well comprehensive Disaster and Risk Management Manual with policies and procedures designed to guide the Agency in emergencies. The SVdP CARES' COOP plan is designed to establish policy and guidance to ensure the execution of mission essential functions and to direct the relocation of personnel and resources to an alternate facility capable of supporting operations.

In the aftermath of a disaster, safety of clients and staff is our number one priority. St. Vincent de Paul CARES will work together with local, state and federal government in coordinating recovery attempts after a disaster including the establishing of:

- An Incident Command Committee to manage the operational functions (Annexes)
- A temporary worksite
- A computer data recovery plan
- Emergency telephone, internet and facsimile use
- Procedure for handling the media
- A system for communicating with the governing body, personnel, clients and the public



PLAN MANAGEMENT

SVdP CARES will adhere both the Business Continuity and Disaster Manual using the schedule below annually.

Time Frame	Item	Description
December/January	Review COOP and Disaster and Risk Management Manual Internally	The COO will coordinate the annual plan update with the Executive Team. The updated Disaster and Risk Management Manual is reviewed by the Planning and Evaluation Committee of the Special Works Board and presented to the Special Works Board for approval.
May/June	Train staff on updated Disaster plans and provide guidance on family disaster planning.	SVdP CARES Executive Team will organize and perform a disaster response training for all staff to update them on the most recent plan changes, their role in a disaster, and encourage them to complete their disaster family plan.
July	Disaster Drill	The PQI Safety Team, in conjunction with the Facility Managers, will organize a drill to test various aspects of the current Disaster & Risk Management Manual at all locations.
August/September/October	No Activity	This is the peak of hurricane season. There will be no activity outside responding to a disaster.
December/January	Disaster Drill	The PQI Safety Team, in conjunction with the Facility Managers, will organize a drill to test various aspects of the current Disaster & Risk Management plan at all locations

AGENCY FACILITY LOCATIONS

Location	Telephone	Email	Evacuation Zone
CARE Center 401 15 th Street North St. Petersburg, FL 33705-2016	(727) 954-8676 (727) 209-0249- VM Fax (727) 873-6444 Security (727) 542-4877	nightshelter@svdpsp.org	Non-Evacuation
Center of Hope 401 15 th Street North St. Petersburg, FL 33705-2016	(727) 896-3300 Fax (727) 896-3100 Emergency Cell 727-421-4110	coh@svdpsp.org	Non-Evacuation
Clearwater Office 2735 Whitney Road Clearwater, FL. 33760	(727) 270-7550 Fax (727) 270-7607 Emergency Cell (727) 270-3912	ssvfinfo@svdpsp.org	Level D Green Storm Category 4
District Office 384 15 th Street North St. Petersburg, FL 33705-2016	(727) 823-2516 Fax (727) 821-6244 Emergency Cell (727) 432-0453	info@svdpsp.org	Non-Evacuation
Food Center 401 15 th Street North St. Petersburg, FL 33705-2016	(727) 258-0892 Fax (727) 821-6244 Emergency Cell 314-606-3874	info@svdpsp.org	Non-Evacuation
Hillsborough Office 2810 W. Saint Isabelle Street Tampa, FL 33607	(813) 443-8296 Fax (813) 570-6998 Emergency Cell (727) 270-3905	ssvfinfo@svdpsp.org	Non-Evacuation
Mid-Florida 2224 Hwy 44W Inverness, FL 34450	(727) 313-3614 Program Manager's Cell Emergency Cell (727) 432-0041	ssvfinfo@svdpsp.org	Non-Evacuation
Ozanam Village 6638 Tonetta Way New Port Richey, FL 34653	(727) 264-6646 Fax (727) 821-6244 727-505-8743 Emergency Cell (727) 432-0453	ozanam@ndcassetmanagement.com	Level C Yellow Storm Category 3
Pasco Office 6321 Grand Boulevard New Port Richey, FL 34652	(727) 484-6905 Fax (727) 484-6916 Emergency Cell (727) 270-3885	ssvfinfo@svdpsp.org	Level C Yellow Storm Category 3
Polk Office 1959 East Edgewood Dr. Suite 102 Lakeland, FL 33803	(863) 608-7078 Fax (863) 608-7194 Emergency Cell (727) 270-3909	ssvfinfo@svdpsp.org	Non-Evacuation
Sarasota Office 1750 17th Street, Bldg. B Sarasota, FL 34234	(941) 893-4690 Fax (none) Emergency Cell (727) 401-9060	sarasota@svdpsp.org	Non-Evacuation
Thrift Store 180 34 th Street North St. Petersburg, FL 33705	(727) 328-2730	thriftstore@svdpsp.org	Non-Evacuation

AGENCY ALTERNATE LOCATION

Location	Telephone	Email	Evacuation Zone
Hillsborough Office 2810 W. Saint Isabelle Street Tampa, FL 33607	(813) 443-8296 Fax (813) 570-6998 Emergency Cell (727) 270-3905	ssvfinfo@svdpsp.org	Non- Evacuation

This alternate site will activate when the District Office is unusable or when the need two operational locations due to bridge accessibility exists. If the District Office is accessible and structurally sound it will continue to be the primary site for the Incident Command Headquarters.

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St. Vincent de Paul CARES

INCIDENT MANAGEMENT

Once activated the SVdP CARES Incident Command Team will convene as quickly as possible either in person or virtually to assess the situation and activate as required by emergency management personnel.

Incident Command Team Contact Information and Annex Functions

Title	Name	Office Phone	Cell Phone	E-Mail	Annex Function
Chief Executive Officer	Michael J. Raposa	727-954-7990	727-946-8626	michael@svdpsp.org	Direction, Control and Coordination
Chief Operating Officer	Sheila Lopez	727-954-7214	727-744-2641	sheila@svdpsp.org	Risk Management Housing
Chief Financial Officer	Paula Moore	727-954-7950	717-424-0540	paula@svdpsp.org	Finance
Chief Development Officer	Merrell Dickey	727-201-9875	813-404-9171	merrell@svdpsp.org	Public Communications, Donations, and Volunteers
Director RRH-SS	Edi Erb	727-201-9871	813-420-8219	edi@svdpsp.org	Case Management
Director IT	Mark Cooper	727-954-7281	727-313-3237	mark@svdpsp.org	Information Systems
Director Human Resources	Betty Wilson	727-201-9870	727-229-1403	betty@svdpsp.org	Human Resources

FUNCTIONAL ANNEXES

An annex explains, in general terms, how SVdP will carry out a broad function in any emergency. One person will typically be designated as having overall management responsibility for each annex although several individuals will generally be involved in carrying out the required tasks.

Those individuals assigned overall management responsibility for each of the functional annexes listed below will comprise the SVdP CARES Incident Command Committee. During an emergency, many decisions will obviously need to be made as situations develop and, as a result, the functional annex descriptions leave the director considerable latitude to exercise reasonable judgment working in conjunction with other members of the SVdP CARES Incident Command Committee and their direct reports. In some cases, individuals from outside SVdP CARES will be involved as well.

Each functional annex director has the following preparedness responsibilities:

- To be properly prepared to fully assume responsibility for the annex
- To seek and obtain any necessary preparedness training
- To be thoroughly familiar with the specific tasks assigned to the annex
- To design a general organizational structure to direct the operations of the annex
- To identify staff, materials, and facilities resources that will be required to carry out the tasks described in the annex
- To coordinate their work with other functional annexes as applicable
- To provide any necessary reports, engage in any necessary conference calls, etc. as requested by the Direction, Control & Coordination Annex
- To carry out any additional assignments required by the Direction, Control & Coordination Annex.

The person responsible for the Direction, Control & Coordination Annex is the SVdP CARES Chief Executive Officer or his/her designee. This functional annex makes the final determination regarding the SVdP CARES level of emergency and activation of the SVdP CARES Incident Command Committee. Additionally, this functional annex oversees, manages and coordinates all aspects of mitigation, preparedness, response, and recovery during activation as well as coordination with all local, state, and federal government agencies. All other functional annex Directors report to the director of this annex, and this annex has final authority over all staffing decisions during activation. This functional annex is ultimately responsible for approving the procurement of all needed resources and their subsequent deployment. As such, it must forecast the need for cash and credit, and ensure that adequate amounts are available at the time of activation. Additionally, the director of this annex must devise a workable "reporting system" to direct and control ongoing operations (e.g., daily team meetings, conference calls, etc.) during plan activation.

The functional annexes are the following:

Direction, Control & Coordination

- The person responsible for the Direction, Control & Coordination Annex is the SVdP CARES Chief Executive Officer or his/her designee
- Makes the final determination regarding the SVdP CARES level of emergency and activation of the SVdP CARES Incident Command Committee
- Oversees, manages and coordinates all aspects of mitigation, preparedness, response, and recovery during activation
- All Functional Annex directors report to the director of this annex

Risk Management and Housing Annex

- Activating "Call Down" System under direction of Director of Control & Coordination
- Overall coordination of damage assessment at all SVdP CARES facilities

Finance Annex

- Providing a channel for authorization of expenditures for all recovery personnel
- Tracking all costs related to recovery
- Arranging travel for employees
- Finance policies and procedures regarding the use of petty cash shall be in effect in a post storm environment

Public Communications, Donations and Volunteers Annex

- Responsible for providing disaster information to the media
- Providing disaster information to the Conferences
- Works with donors
- Responsible for registration/orientation, interviews, data coordination (e.g., referrals), volunteer identification and safety training

Case Management Annex

- Coordinate client recovery efforts
- Responsible for assisting victims to understand and work through this sequence such as the American Red Cross and local government voluntary agencies providing food, shelter, clothing, and medical care
- If emergency housing is needed, work with providers of emergency housing in order to transition clients as smoothly as possible

Information Systems Annex

- Activating the Information Technology Disaster Recovery Plan (ITDRP)
- Managing the IT disaster response and recovery procedures
- Mobilizing and managing IT resources
- Coordinating all communications related activities, as required, with telephone & data communications, PC, LAN support personnel, and other IT related vendors
- Assisting, as required, in the acquisition and installation of equipment at the recovery site
- Ensuring that cellular telephones, and other special order equipment and supplies are delivered to teams as requested
- Participating in testing equipment and facilities
- Participating in the transfer of operations from the alternate site as required

Human Resources Annex

- Coordinate locating staff
- Providing information regarding the disaster and recovery efforts to employees and families
- Notifying employee's emergency contact of employee injury or fatality
- Ensuring the processing of all life, health, and accident insurance claims as required
- Coordinates temporary organization employee requests
- Agency disaster training

RISK STRATEGIES**Administrative Offices:** 384 15th Street North, St. Petersburg, FL*Non-evacuation zone**Notes:* The administrative offices have no generator.

Below is a list of known risks that could cause disruptions to services, applications, and process thereby stalling business continuity and services.

Dept.	Process or Service	IT/Support Services	Known Risk	Implications	Needed Strategy to Address
Finance	Payroll	Paylocity in Cloud	Paylocity has E-Failure	Payroll could be delayed or missed	NA
Finance	Accounting	QuickBooks	Power outage that loses connection or server outage	Journal entries and bill payments would be delayed	Have a back-up plan with vendor and ability to write checks on premises
Finance	Cash Flow	Funders/Supporters	Funders/Supporters outstanding payment for more than 90 days	Payroll and bill payments could be delayed or missed	Have a back-up plan to use line of credit
IT	Servers	Servers	Power outage or critical failure with data loss	Delayed access to company information	Implement IT Data recovery plan. Multiple backups in place with VPN access as needed.

BUSINESS CONTINUITY STRATEGIES

Mitigation Strategies

- All key work tools are currently in the cloud
- All staff are currently trained on all cloud tools
- Critical contact lists and contacts are currently uploaded to the cloud
- If cloud vendors are out and/or there is a data loss, it would take about 24 hours for a data restore
- To get services back in operation, this should take less than 48 hours from the return request for staff and/or volunteers to be available
- SVdP CARES has ensured a process to continue payroll for employees during an emergency or staff displacement

IT Recovery Strategies

Critical Systems	Response Time	Threat	Prevention	Response	Recovery
Accounts Payable	Immediate to 24 hours	Internet outage/Server E-Failure	Move critical systems to the cloud; develop relationship with vendors; deploy battery backups; have remote work capabilities for staff.	Communicate with vendor	Work with the vendor to identify issues and mitigate future risk
Timesheets-Payroll	Immediate to 24 hours	Paylocity has E- Failure	NA	Communication with Vendor to restore systems, manually collect timesheets	Work with the vendor to identify issues and mitigate future risk.

Critical Systems	Response Time	Threat	Prevention	Response	Recovery
HR Benefits/ Screening	Immediate to 24 hours	Internet outage/Server E-Failure	Cloud Based – Employee Navigator	Use backups of critical paper documents.	Work with the vendor to identify issues and mitigate future risk
Network Operations	Immediate to 24 hours	Internet outage/Power Failure/Server E-Failure	Local and cloud back-up	Use back-ups. Move servers to location with power or use power generation	Replace critical hardware components
Internet	Immediate to 72 hours	Internet outage/Server E-Failure	To ensure all users have cellular access	Switch to cellular back-up deploy staff remotely	Communicate with vendors on restoration
Workstations	Immediate to 72 hours	Internet outage/Power Failure/Server E- Failure	Move critical systems to the cloud; develop relationship with vendors; deploy battery backups; have remote work capabilities for staff	Work from alternate location	Replace critical hardware components; acquire additional machines if needed

Critical Areas of Responsibility

Staff Training & Emergency Drills

Disaster training is provided to staff and volunteers at the “All Staff Education Day” annually between April and June. Drills are conducted monthly at each location. Post training, periodic drills allow staff to practice emergency procedures outlined in our plans. These drills are an important way for the organization and staff to stay alert to disaster preparations and procedures. Fire or Tornado drills are not usually announced and can occur at any time. Large event drills (Hurricane, Terror Attack, and Public Health/Public Safety) may be announced due to the more intense planning and staff participations. Periodic drills for volunteers will be planned in order to refresh the volunteer skills and ensure they practice emergency procedures outlined in our plans. Like employees, volunteers should be prepared to respond during the recovery from a local disaster.

Equipment Emergency Testing

Data Back-ups

See the IT Disaster Plan.

Disaster Kits

Disaster kits are checked by the Facility Managers monthly.

Notification of Potential or Actual Emergency

Issuing notice of a potential disaster can come from any Federal, State, or Local Government office. The Department of Homeland Security (DHS) elevates the terror alert system. The National Hurricane Center (NHC) issues watches and warning for cyclonic activity. The National Weather Service (NWS) issues warnings related to Tornado, Severe Thunderstorms, and other weather emergencies.

The NWS or NHC may issues any of the following at any time:

A WATCH means that the potential exists for the development of severe thunderstorms or tornadoes or hurricanes, depending upon the specific type of watch issued. No immediate action is required at this point but preparedness must start.

A WARNING, on the other hand, requires more immediate action and should be taken seriously. The disaster plan needs to turn into action.

Local Emergency Management (EM) officials coordinate disaster response and recovery county-wide. They work with individual municipalities and Special Fire Control Districts to develop local Emergency Management programs to ensure the specific needs and capabilities of each jurisdiction are adequately planned for and addresses post disaster.

Emergency Operating Response System

PHASE	STAFF ACTIVATED	WHO ACTIVATES	RESPONSIBILITIES
PHASE 1 (RED) - EMERGENCY STAGE	Incident Command Committee	CEO	<ul style="list-style-type: none"> Communicate with the Special Works Board Communicate with all funders Coordinate expediting facility openings Communicate with local and state Emergency Management personnel
PHASE 2 (YELLOW) - PLANNING STAGE	Phase 1 staff All Managers and Supervisors	CEO	<ul style="list-style-type: none"> Coordinate locating staff Assessing staff's ability to return to work Coordinate expediting operational recovery
PHASE 3 (GREEN) - SHORT-TERM RESPONSE (0-90 DAYS FROM EVENT)	All Staff Volunteers Outsourced Vendors	CEO	<ul style="list-style-type: none"> Staff return to work at the physical office or work remotely with a plan to return to the physical office Start operations Update database with community inventory changes Work with local funds and Disaster Relief Funders to start a disaster fund for immediate caller needs
PHASE 3 (BLUE) - LONG-TERM RESPONSE (AFTER 90 DAYS FROM THE EVENT)	All Staff Volunteers	CEO	<ul style="list-style-type: none"> Work with Recover Pinellas and other long-term case management organizations to ensure a community response to recovery efforts Catalog all new disaster recovery resources

Facility Damage/Relocation

Post emergency, facility damage assessment is by both the landlord and by a designated member of the SVdP CARES Executive Management Team post emergency. Status updates are communicated to the entire Executive Management Team for planning purposes. (See Aftermath Planning Procedure ASE100-140 in Disaster Manual)

If one facility is damaged, but the other facility is operational, staff will be required to relocate to the other facility. Executive Management will instruct all employees when to report to work.

Vendor Management

The CEO or the Director of Programs and Services will be responsible for vendor management. This means all necessary vendors will be contacted to help regain normal operations. Vendor numbers are maintained on SharePoint.

Remote Workers

All employees are to report to work at the designated date and time set by Executive Management. There may be times when remote work for employees is required. Remote workers will be determined based on facility status and evacuation mandates from Emergency Management. All requests for remote work should be made through your direct supervisor/manager. The Director of Human Resources will approve all requests for remote work.

Staff Overtime

SVdP CARES staff may be granted *overtime in order to help mentor volunteers or help with the incoming volume*. The incident Command Committee will work together to determine the need for overtime.

Employee Stress Management

The Human Resources Director will arrange debriefing sessions through the Employee Assistance Program (EAP).

If a staff member displays severe symptoms of distress, do the following:

- Limit exposure to noise and odors
- Dictate an immediate 15-minute rest break
- Provide non-caffeinated fluids to drink
- Provide low sugar and low fat food
- Get the person to talk about his or her feelings
- Do not rush the person back to work

Emergency Response Debriefing

After the emergency has subsided and immediate recovery has wound down, SVdP CARES Incident Command Personnel will be gathered to do an “After Action Report”. This is a chance to share operationally what worked and did not work during emergency response. The goal is to determine how our operational plans need to change and how SVdP CARES can improve in the next emergency response. The CEO coordinates the debriefing and will work with the COO to facilitate the debriefing session and update all plans.

After Actions Report

The SVdP Cares After Actions Report is a written document detailing lessons learned in order to document our experience with the event and have information in order to tweak all internal plans. The Incident Command Team will work with the COO to facilitate the After Actions Report and update plans.

DRAFT



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

06/17/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Moore Resources Insurance Agency 4563 Central Avenue St. Petersburg, FL 33713 License #: L058117	CONTACT NAME: Anne Osborne PHONE (A/C, No, Ext): 727-323-0206 FAX (A/C, No): 727-323-0603 E-MAIL ADDRESS: anneo@dmins.com
INSURER(S) AFFORDING COVERAGE	
INSURED	INSURER A: Philadelphia Indemnity Insurance Company
Society of St. Vincent de Paul South Pinellas, Inc. Vincentian Housing Corporation, Inc. 384 15th St N St Petersburg, FL 33705-2016	INSURER B: Philadelphia Ins Co
	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES CERTIFICATE NUMBER: 00001440-2958476 REVISION NUMBER: 81

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS-MADE <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Professional GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		PHPK2143275	06/15/2020	06/15/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Abuse/Molestation \$ 1,000,000
B	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2143275	06/15/2020	06/15/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB725825	06/15/2020	06/15/2021	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	D&O & EPL			PHSD1542427	06/15/2020	06/15/2021	Each Claim \$1,000,000
A	Employee Dishonesty			PHSD1542427	06/15/2020	06/15/2021	Each Claim \$300,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: 2224 W Gulf to Lake Hwy, Unit 3, Inverness, FL 34450
Brian and Lynn Czajkowski Revocable Trust is Additional Insured with respects to General Liability when required by written contract, and subject to the terms, conditions and exclusions of the policy.

CERTIFICATE HOLDER Brian and Lynn Czajkowski Revocable Trust 2230 West Gulf to Lake Hwy, Unit 1 Inverness, FL 34450	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE (BAO)
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Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: SVdP CARES

Project Name: Sustaining the Food Center During COVID-19

FROM (date): September 1, 2020 TO (date): December 30, 2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$ 48,912.57	\$ 48,912.57
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	\$ -	
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$ 80,581.67	\$ 13,431.00
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	\$ 66,547.16	\$ -
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	\$ 12,502.35	\$ 12,502.35
Training (<i>staff development, conferences, long distance travel</i>)	\$ -	\$ -
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	\$ -	\$ -
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	\$ -	\$ -
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	\$ -	
Indirect Costs (<i>pre-negotiated federal rate, de minimus rate of 10%, or none</i>)	\$ 7,484.59	\$ 7,484.59
TOTAL	\$ 216,028.34	\$ 82,330.51

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

If you are applying under multiple funding areas, please indicate which funding area (food, behavioral health, and/or eviction mitigation through legal aid) each cost belongs to.

Organization Name: St. Vincent de Paul CARES

Project Name: Sustaining the Food Center During COVID-19

FROM (month/year): 9/1/2020

TO (month/year): 12/30/2020

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

\$48,912.57 - to sustain this program by paying the Food Center staff hazard pay. The salary and benefits for all 8 Food Center staff (Executive Chef - 0.23; Housekeeper - 0.02; Utility Worker - 0.23; Driver - 1.0; 3 Line Cooks - 0.23; Sous Chef - 0.23) annualized is \$210,101 prorated for 4 months of the project is \$70,033.67. Cost to Pinellas CARES grant is based on historical hazard pay paid through June with SBA PPP loan at \$12,228.14 per month for 4 months of this project.

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

NONE

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

\$13,431 – purchases of additional food and one-time use food service supplies to supplement what was currently budgeted and projected donations (\$67,150.67) for 4 months of this project.

\$100/day for meat (especially during holidays) and food staples from preferred vendors

\$11/day for one-time use food services supplies (plastic cutlery, Styrofoam plates and cups) from preferred vendors to prevent spread of COVID-19

$(100 \times 121) + (11 \times 121) = \$13,431$

Budget reflects budgeted and projected donations for the 4 months project period as \$67,150.67.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)

Budget reflects \$66,547.16 as the prorated budgeted amount for the Food Center's electricity, water, phone/internet service, and gas. We are not requesting funding for this line item.

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)

\$12502.35 – rental of a 28 foot refrigerated/freezer truck to expand capacity during a projected increase in meal service during the holidays using preferred vendor Transport Truck Refrigeration (only vendor offering a freezer/refrigerator truck combo). Rental is for 13 weeks from October through December (weekly rate is \$700, delivery and pick of fee of \$70 each). Requested funding also covers estimated fuel of 15 gallons of diesel fuel daily for 121 days at the current rate of \$2.39.

$(\$700 \times 13) + (\$70 \times 2) + (15 \times 121 \times 2.39) = \$12,502.35$

Design, Printing, Marketing & Postage (for direct program related services only)

NONE

Capital (buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)

NONE

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

NONE

Indirect Costs (Administrative Fee, Overhead Costs, etc.). This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-negotiated percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have, and never have had an established percentage rate for Indirect Costs, please use 10% as the de minimus rate.

\$7,484.59 – we have included 10% of the allowable costs for this project to cover administration to cover the related costs.

Transport Truck Refrigeration is the only vendor in the local area that has freezer/refrigerator combo trucks for rent. The quote below was provided over the phone and will be confirmed in writing. Due to the expedience of this grant process, I've included this for reference:

Transport Truck Refrigeration

George (cell:727-410-8166)

\$700/week for combo fridge/freezer truck. 70 each way for delivery. Fuel on the high end would be 15 gallons of diesel each day.

28 ft truck. May have a 50 ft available.