

Application Form

Introduction

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.

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
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

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.

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 Continunity 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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2018

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC. Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 384 15TH STREET NORTH City or town, state or province, country, and ZIP or foreign postal code ST PETERSBURG, FL 33705 F Name and address of principal officer: MICHAEL RAPOSA SAME AS C ABOVE	D Employer identification number 59-2380770 E Telephone number 727-823-2516 G Gross receipts \$ 14,589,631. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ _____
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.SVDPSP.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____		L Year of formation: 1961
		M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	159
6	Total number of volunteers (estimate if necessary)	6	62
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	71.
7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.
8	Contributions and grants (Part VIII, line 1h)	12,512,564.	13,715,351.
9	Program service revenue (Part VIII, line 2g)	721,328.	794,191.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-554.	7,786.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,766.	70,916.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,251,104.	14,588,244.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,054,863.	4,730,516.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,625,694.	6,168,840.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 190,672.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,826,628.	4,248,598.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,507,185.	15,147,954.
19	Revenue less expenses. Subtract line 18 from line 12	-256,081.	-559,710.
20	Total assets (Part X, line 16)	10,396,973.	11,340,671.
21	Total liabilities (Part X, line 26)	4,583,296.	5,268,165.
22	Net assets or fund balances. Subtract line 21 from line 20	5,813,677.	6,072,506.

Part II Signature Block

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

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

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)

59-2380770 Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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.

Form 990 (2018)

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

Form 990 (2018)

59-2380770

Page **3**

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)

59-2380770 Page **4**

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 531	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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

Form 990 (2018)

59-2380770

Page **5**

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?	2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		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	3b		
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)?	4a		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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
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?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		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?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	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?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
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?	12a		
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?	13a		
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?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
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?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

Form **990** (2018)

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

Form 990 (2018)

59-2380770 Page **6**

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 ☒ **X**

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	1a	11	
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.			
b Enter the number of voting members included in line 1a, above, who are independent	1b	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	15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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)

59-2380770 Page **7**

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 YOUNG 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 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total								348,312.	0.	31,718.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								348,312.	0.	31,718.

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**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
PINELLAS COUNTY HLB 647 1ST AVE N, ST. PETERSBURG, FL 33701	SUBCONTRACT	188,253.
GHD CONSTRUCTION 215 49TH ST S, ST. PETERSBURG, FL 33707	CONSTRUCTION	187,165.
SDG ARCHITECTURE 793 SAN CHRISTOPHER DR, DUNEDIN, FL 34698	CONSTRUCTION	115,900.
BOLEY CENTERS, 6566 66TH STREET NORTH, PINELLAS PARK, FL 33781	SUBCONTRACT	106,093.

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)

59-2380770

Page **9**

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						
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.		
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.			-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)

59-2380770 Page **10**

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	117,283.	113,793.	3,490.	
13 Office expenses	128,014.	110,361.	17,653.	
14 Information technology				
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 <u>CONTRACT LABOR</u>	769,146.	768,179.	967.	
b <u>CLOTHING & HOUSEHOLD GO</u>	474,124.	474,124.		
c <u>DONATED FOODS</u>	289,591.	289,591.		
d <u>PROGRAM SUPPLIES</u>	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)

59-2380770 Page **11**

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	12,473,168.		
	b Less: accumulated depreciation	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.

Form **990** (2018)

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

Form 990 (2018)

59-2380770 Page **12**

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? 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	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
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).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

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

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						

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		
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		
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		
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		
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		

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						<input type="checkbox"/>

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

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>		

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?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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

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).		

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			

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.

Public Inspection Copy

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

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
<u>1</u>		\$ <u>1,106,469.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>7,591,175.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>486,567.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>746,917.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>771,571.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <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

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		\$ 324,906.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

59-2380770

Part II

[illegible]

Name of organization

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

Employer identification number

59-2380770**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?

☐ Yes ☐ No

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)?

☐ Yes ☐ No

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.**

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 **d** ☐ Loan or exchange programs
b ☐ Scholarly research **e** ☐ Other _____
c ☐ Preservation for future generations

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		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.**

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.**

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.

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.

59-2380770 Page 2

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 EMPTY BOWLS (event type)	(b) Event #2 TURKEY SHUFFLE (event type)	(c) Other events 1 (total number)	(d) Total events (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: _____

SOCIETY OF ST VINCENT DE PAUL

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

59-2380770 Page **3**

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

- 16** Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV

Supplemental Information (continued)

Public Inspection Copy

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.**

59-2380770

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

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.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

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

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

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

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

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

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

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

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

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

Yes No

1b		
2		
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

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.

[illegible]

Part III Supplemental Information

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

Public Inspection Copy

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public
Inspection

- ▶ **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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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
33		

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

Schedule M (Form 990) 2018

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

2018

Open to Public
Inspection

Name of the organization

SOCIETY OF ST VINCENT DE PAUL
SOUTH PINELLAS INC.

Employer identification number
59-2380770

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

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

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 DISCOUNTS 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.**

59-2380770

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

59-2380770

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.

	Yes	No
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?		
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)			

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

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

[illegible]

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

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**2018**For calendar year 2018 or other tax year beginning OCT 1, 2018, and ending SEP 30, 2019.▶ Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) SOCIETY OF ST VINCENT DE PAUL SOUTH PINELLAS INC.	D Employer identification number (Employees' trust, see instructions.) 59-2380770
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)			Number, street, and room or suite no. If a P.O. box, see instructions. 384 15TH STREET NORTH	E Unrelated business activity code (See instructions.) 561439
			City or town, state or province, country, and ZIP or foreign postal code ST PETERSBURG, FL 33705	
C Book value of all assets at end of year 10,937,963.			F Group exemption number (See instructions.) ▶	
		G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

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		c Balance ▶	1c			
b Less returns and allowances			2			
2 Cost of goods sold (Schedule A, line 7)			3			
3 Gross profit. Subtract line 2 from line 1c			4a			
4a Capital gain net income (attach Schedule D)			4b			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4c			
5 Income (loss) from a partnership or an S corporation (attach statement)			5	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			13	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.**

59-2380770

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	71.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) STMT 1	35	71.
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments

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

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

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

Sign Here

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

Signature of officer _____ Date _____ CEO _____ Title _____

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

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

Paid Preparer Use Only

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

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

(see instructions)

1. Description of property

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

2. Rent received or accrued

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

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(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)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
		Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals		0.	0.
Total dividends-received deductions included in column 8		0.	0.

SOCIETY OF ST VINCENT DE PAUL

Form 990-T (2018) SOUTH PINELLAS INC.

59-2380770

Page 4

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.

Form 990-T (2018)

SOCIETY OF ST VINCENT DE PAUL

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

59-2380770

Page **5**

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)	0.	0.				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.

Form **990-T** (2018)

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 1

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

Public Inspection Copy

SVDP Cares
Proposed Amended Budget
06/17/20

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	335,832		-				5,963				(14,401)	327,393
Administration								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

Contents

Independent auditor's report	1-2
Consolidated financial statements	
Consolidated statement of financial position	3
Consolidated statement of activities	4
Consolidated statement of functional expenses	5
Consolidated statement of cash flows	6
Notes to consolidated financial statements	7-20
Supplementary information	
Schedule of expenditures of federal awards	21
Notes to schedule of expenditures of federal awards	22
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with <i>Government Auditing Standards</i>	23-24
Report on Compliance For Each Major Federal Program and Report On Internal Control Over Compliance Required By the Uniform Guidance	25-26
Schedule of findings and questioned costs	27-28
Corrective Action Plan	29-30
Summary schedule of prior year audit findings	31



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			
	Without Donor Restrictions	With Donor Restrictions	Total	Total 2018
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 Services	
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
	<u>\$ 1,227,888</u>

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
	<u>\$ 131,925</u>	<u>\$ 128,820</u>
	2018	
	Market	Cost
Cash	\$ 2,044	\$ 2,044
Equities – common stock	2,718	2,980
Fixed income securities	117,819	109,519
	<u>\$ 122,581</u>	<u>\$ 114,543</u>

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
	12,907,171	12,264,610
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:

	Principal	Expected Forgiveness	Total
Year ending September 30:			
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>	<u>7,055,511</u>
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	<u>\$ 158,537</u>

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
	<u>\$ 2,821,987</u>	<u>\$ 2,405,795</u>

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>\$ 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>\$ 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 Pass-through Entity 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 - FL0602L4H021702	156,524	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021600	6,803	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021701	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			<u>\$ 10,905,605</u>	<u>\$ 724,504</u>

* 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

**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?

 X Yes

 No

Significant deficiency(ies) identified?

 Yes

 X None reported

Noncompliance material to financial statements noted?

 Yes

 X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes

 X No

Significant deficiency(ies) identified?

 Yes

 X 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

 X 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?

 X Yes

 No

(Continued)

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.**

384 15th St. North · St. Petersburg, FL 33705-2016
Ph. (727) 823-2516 · Fax (727) 821-6244



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 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



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

384 15th St. North · St. Petersburg, FL 33705-2016
Ph. (727) 823-2516 · Fax (727) 821-6244



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

Contents

Independent auditor's report	1-2
Consolidated financial statements	
Consolidated statement of financial position	3
Consolidated statement of activities	4
Consolidated statement of functional expenses	5
Consolidated statement of cash flows	6
Notes to consolidated financial statements	7-20
Supplementary information	
Schedule of expenditures of federal awards	21
Notes to schedule of expenditures of federal awards	22
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with <i>Government Auditing Standards</i>	23-24
Report on Compliance For Each Major Federal Program and Report On Internal Control Over Compliance Required By the Uniform Guidance	25-26
Schedule of findings and questioned costs	27-28
Corrective Action Plan	29-30
Summary schedule of prior year audit findings	31



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			
	Without Donor Restrictions	With Donor Restrictions	Total	Total 2018
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 Services
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	1,090,067
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
	<u>\$ 1,227,888</u>

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
	<u>\$ 131,925</u>	<u>\$ 128,820</u>
	2018	
	Market	Cost
Cash	\$ 2,044	\$ 2,044
Equities – common stock	2,718	2,980
Fixed income securities	117,819	109,519
	<u>\$ 122,581</u>	<u>\$ 114,543</u>

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
	12,907,171	12,264,610
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:

	Principal	Expected Forgiveness	Total
Year ending September 30:			
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>	<u>7,055,511</u>
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	<u>\$ 158,537</u>

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
	<u>\$ 2,821,987</u>	<u>\$ 2,405,795</u>

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>\$ 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>\$ 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 Pass-through Entity 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 - FL0602L4H021702	156,524	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021600	6,803	-
Continuum of Care Program	14.267	Pinellas 2 - FL0614L4H021701	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			<u>\$ 10,905,605</u>	<u>\$ 724,504</u>

* 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

**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?

 X Yes

 No

Significant deficiency(ies) identified?

 Yes

 X None reported

Noncompliance material to financial statements noted?

 Yes

 X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes

 X No

Significant deficiency(ies) identified?

 Yes

 X 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

 X 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?

 X Yes

 No

(Continued)

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.**

384 15th St. North · St. Petersburg, FL 33705-2016
Ph. (727) 823-2516 · Fax (727) 821-6244



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 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



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

384 15th St. North · St. Petersburg, FL 33705-2016
Ph. (727) 823-2516 · Fax (727) 821-6244



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)

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



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: _____

TABLE OF CONTENTS

Introduction	Page 2
Purpose	Page 2
Plan Management	Page 3
Agency Facility Locations	Page 4
Agency Alternate Location	Page 5
Incident Management	Page 6
Functional Annexes	Page 6
Risk Strategies	Page 9
Business Continuity Strategies	Page 10
Critical Areas of Responsibility	Page 12

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.

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.



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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">CONTACT NAME: Anne Osborne</td> </tr> <tr> <td>PHONE (A/C, No, Ext): 727-323-0206</td> <td>FAX (A/C, No): 727-323-0603</td> </tr> <tr> <td colspan="2">E-MAIL ADDRESS: anne@dmns.com</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">INSURER(S) AFFORDING COVERAGE</td> <td style="text-align: center;">NAIC #</td> </tr> <tr> <td>INSURER A : Philadelphia Indemnity Insurance Company</td> <td>18058</td> </tr> <tr> <td>INSURER B : Philadelphia Ins Co</td> <td>18058</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	CONTACT NAME: Anne Osborne		PHONE (A/C, No, Ext): 727-323-0206	FAX (A/C, No): 727-323-0603	E-MAIL ADDRESS: anne@dmns.com		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Philadelphia Indemnity Insurance Company	18058	INSURER B : Philadelphia Ins Co	18058	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
CONTACT NAME: Anne Osborne																					
PHONE (A/C, No, Ext): 727-323-0206	FAX (A/C, No): 727-323-0603																				
E-MAIL ADDRESS: anne@dmns.com																					
INSURER(S) AFFORDING COVERAGE	NAIC #																				
INSURER A : Philadelphia Indemnity Insurance Company	18058																				
INSURER B : Philadelphia Ins Co	18058																				
INSURER C :																					
INSURER D :																					
INSURER E :																					
INSURER F :																					
INSURED Society of St. Vincent de Paul South Pinellas, Inc. Vincentian Housing Corporation, Inc. 384 15th St N St Petersburg, FL 33705-2016																					

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 <input type="checkbox"/> CLAIMS-MADE <input checked="" 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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ 100,000</td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ 5,000</td></tr> <tr><td>PERSONAL & ADV INJURY</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ 3,000,000</td></tr> <tr><td>PRODUCTS - COMP/OP AGG</td><td style="text-align: right;">\$ 3,000,000</td></tr> <tr><td>Abuse/Molestation</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	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	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$
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																														
COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000																														
BODILY INJURY (Per person)	\$																														
BODILY INJURY (Per accident)	\$																														
PROPERTY DAMAGE (Per accident)	\$																														
	\$																														
B	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2143275	06/15/2020	06/15/2021	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$																
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 <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB725825	06/15/2020	06/15/2021	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 3,000,000</td></tr> <tr><td>AGGREGATE</td><td style="text-align: right;">\$ 3,000,000</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 3,000,000	AGGREGATE	\$ 3,000,000		\$																		
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				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">PER STATUTE</td> <td style="width: 5%;">OTH-ER</td> <td style="width: 90%;"></td> </tr> <tr><td></td><td></td><td></td></tr> <tr><td>E.L. EACH ACCIDENT</td><td></td><td style="text-align: right;">\$</td></tr> <tr><td>E.L. DISEASE - EA EMPLOYEE</td><td></td><td style="text-align: right;">\$</td></tr> <tr><td>E.L. DISEASE - POLICY LIMIT</td><td></td><td style="text-align: right;">\$</td></tr> </table>	PER STATUTE	OTH-ER					E.L. EACH ACCIDENT		\$	E.L. DISEASE - EA EMPLOYEE		\$	E.L. DISEASE - POLICY LIMIT		\$									
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Each Claim</td><td style="text-align: right;">\$ 1,000,000</td></tr> </table>	Each Claim	\$ 1,000,000																						
Each Claim	\$ 1,000,000																														
A	Employee Dishonesty			PHSD1542427	06/15/2020	06/15/2021	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Each Claim</td><td style="text-align: right;">\$ 300,000</td></tr> </table>	Each Claim	\$ 300,000																						
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

CANCELLATION

Brian and Lynn Czajkowski Revocable Trust 2230 West Gulf to Lake Hwy, Unit 1 Inverness, FL 34450	<p>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</p> <hr/> <p>AUTHORIZED REPRESENTATIVE</p> <p style="text-align: center;"><i>[Signature]</i></p> <p style="text-align: right;">(BAO)</p>
---	--

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.