CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES

COMBINED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 2018 AND 2017

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
TABLE OF CONTENTS
JUNE 30, 2018 AND 2017

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates

Report on the Combined Financial Statements
We have audited the accompanying combined financial statements of Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates (a nonprofit organization), which comprise the combined statement of financial position as of June 30, 2018 and the related combined statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the combined financial statements.

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

Auditors' Responsibility
Our responsibility is to express an opinion on these combined 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 combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

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

Opinion
In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates as of June 30, 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Catholic Charities Diocese of St. Petersburg, Inc. and Affiliates' 2017 financial statements and have expressed an unmodified audit opinion on those audited combined financial statements in our report dated December 7, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017 is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information on Pages 25 through 27 is presented for purposes of additional analysis and is not a required part of the combined financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and by *Chapter 10.650, Rules of the State of Florida Auditor General*, is presented for purposes of additional analysis and is also not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the combined financial statements as a whole.

The accompanying schedule of state earnings, schedule of related party transaction adjustments, schedule of bed-day availability payments, and schedule of substance abuse & mental health services program / cost center actual expenses and revenue, as required by the Florida Administrative Code 65E-14.003(a), which are also the responsibility of management, are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the combined financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2018 on the 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 the 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 the Organization's internal control over financial reporting and compliance.

Warren Averett, LLC

Tampa, Florida
December 21, 2018

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017

ASSETS

	2018	2017
CURRENT ASSETS		
Cash and cash equivalents	$ 1,511,589	1,572,266
Restricted cash	859,393	1,812,737
Receivables:		
Grants and contracts	621,245	787,171
Tenant rents receivable, net of allowance for doubtful accounts of $67,240 and $52,772 at June 30, 2018 and 2017, respectively	156,062	90,652
Contributions	9,544	37,002
Other	589,809	542,648
Current maturities of loans receivable	10,477	451
Prepaid expenses and other current assets	186,634	82,100
Total current assets	3,944,753	4,925,027
PROPERTY AND EQUIPMENT, NET OF ACCUMULATED DEPRECIATION	33,002,195	34,098,164
OTHER ASSETS		
Investments in common stock	33,727	33,727
Cash restricted for long-term investment by donor	97,513	97,513
Loans receivable, net of current maturities	18,009	41,612
Receivable from charitable remainder unitrust	131,846	103,601
Other	69,718	104,103
Total other assets	350,813	380,556
	$ 37,297,761	$ 39,403,747

LIABILITIES AND NET ASSETS

	2018	2017
CURRENT LIABILITIES		
Line of credit	$ 183,856	$ 300,000
Current maturities of long-term debt	747,808	742,575
Accounts payable	583,492	1,585,749
Accrued expenses	445,214	620,978
Deferred revenue	160,307	171,518
Total current liabilities	2,120,677	3,420,820
LONG-TERM LIABILITIES		
Advance from United States Conference of Catholic Bishops	23,500	23,500
Long-term debt, net of unamortized discounts and current maturities	14,904,840	15,347,276
Total long-term liabilities	14,928,340	15,370,776
NET ASSETS		
Unrestricted	672,035	2,059,317
Temporarily restricted	19,479,146	18,455,271
Permanently restricted	97,563	97,563
Total net assets	20,248,744	20,612,151
	$ 37,297,761	$ 39,403,747

See notes to the combined financial statements.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE BALANCES FOR 2017)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2018 Total	2017 Total
PRIVATE SUPPORT					
Contributions	$ 2,474,355	$ 1,745,086	$ -	$ 4,219,441	$ 1,251,717
Special events, net	267,921	-	-	267,921	212,987
Diocesan subsidy	1,000,000	-	-	1,000,000	1,000,000
In kind revenues	1,019,253	-	-	1,019,253	1,203,889
United Way	240,739	20,000	-	260,739	344,548
Total private support	5,002,268	1,765,086	-	6,767,354	4,013,141
PUBLIC SUPPORT AND OTHER REVENUE					
Grants:					
Federal, state, and local	4,881,133	143,965	-	5,025,098	4,963,899
Private foundation	168,376	-	-	168,376	162,382
Client service fees	1,309,421	-	-	1,309,421	1,281,946
Interest and investment income	24,222	-	-	24,222	26,814
Rental income	3,832,325	-	-	3,832,325	3,555,920
Management fee income	681,632	-	-	681,632	611,775
Other income	287,664	28,245	-	315,909	196,052
Total public support and other revenue	11,184,773	172,210	-	11,356,983	10,798,788
NET ASSETS RELEASED FROM RESTRICTIONS					
Expiration of time restrictions on capital assets	310,713	(310,713)	-	-	-
Expiration of other time restrictions	529,121	(529,121)	-	-	-
Satisfaction of donor use restrictions	73,587	(73,587)	-	-	-
Total net assets released from restrictions	913,421	(913,421)	-	-	-
TOTAL SUPPORT, REVENUE, AND NET ASSETS RELEASED FROM RESTRICTIONS	17,100,462	1,023,875	-	18,124,337	14,811,929
EXPENSES					
Program services	16,430,468	-	-	16,430,468	14,392,289
SUPPORTING SERVICES					
Management and general	1,826,042	-	-	1,826,042	1,582,730
Development and marketing	215,957	-	-	215,957	131,093
Total supporting services	2,041,999	-	-	2,041,999	1,713,823
TOTAL EXPENSES	18,472,467	-	-	18,472,467	16,106,112
CHANGE IN NET ASSETS FROM OPERATIONS	(1,372,005)	1,023,875	-	(348,130)	(1,294,183)
OTHER CHANGES					
Net unrealized loss on investment in common stock	-	-	-	-	(3,959)
Loss on disposal of property and equipment	(15,277)	-	-	(15,277)	-
Total other changes	(15,277)	-	-	(15,277)	(3,959)
(DECREASE) INCREASE IN NET ASSETS	(1,387,282)	1,023,875	-	(363,407)	(1,298,142)
NET ASSETS AT BEGINNING OF YEAR	2,059,317	18,455,271	97,563	20,612,151	21,910,293
NET ASSETS AT END OF YEAR	$ 672,035	$ 19,479,146	$ 97,563	$ 20,248,744	$ 20,612,151

See notes to the combined financial statements.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (363,407)	$ (1,298,142)
Adjustments to reconcile change in net assets to net cash		
(used in) provided by operating activities:		
Depreciation and amortization	1,981,394	1,863,014
Loss on disposal of property and equipment	15,277	-
Provision for allowance for doubtful accounts	10,915	40,904
Net unrealized loss on investments in common stock	-	3,959
Amortization of discount on long-term debt	565,553	423,160
Change in value of charitable remainder unitrust	(28,245)	(12,982)
Noncash contributions arising from below market interest loans	(1,566,327)	(42,167)
Increase in:		
Receivables	66,345	(95,104)
Prepaid expenses and other assets	(70,149)	(47,698)
Increase (decrease) in:		
Accounts payable	(1,002,257)	186,332
Accrued expenses	(175,764)	268,720
Deferred revenue	(11,211)	(43,925)
Total adjustments	(214,469)	2,544,213
Net cash (used in) provided by operating activities	(577,876)	1,246,071
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(900,702)	(952,966)
Decrease in restricted cash	953,344	89,313
Cash collected from loans to program participants	17,130	30,697
Net cash provided by (used in) investing activities	69,772	(832,956)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of long term debt	991,301	-
Payments on long-term debt	(427,730)	(512,077)
Proceeds from line of credit	4,104,763	4,031,392
Payments on line of credit	(4,220,907)	(4,000,794)
Net cash provided by (used in) financing activities	447,427	(481,479)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(60,677)	(68,364)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,572,266	1,640,630
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,511,589	$ 1,572,266
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION AND NONCASH INVESTING AND FINANCING ACTIVITIES		
Cash paid during the year for interest	$ 142,591	$ 220,489

During the year ended June 30, 2017, the Organization incurred $707,590 of debt in connection with the acquisition of property and equipment.

See notes to the combined financial statements.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE BALANCES FOR 2017)

	PROGRAM SERVICES					
	FAMILY HOUSING	TEMPORARY SUPPORTIVE HOUSING	PERMANENT SUPPORTIVE HOUSING	MIGRANT FARM WORKER HOUSING	OTHER HOUSING PROGRAMS	IMMIGRATION AND REFUGEE PROGRAMS
SALARIES						
Employee salaries	$ 60,555	$ 688,583	$ 705,102	$ 137,069	$ 514,343	$ 443,736
Employee benefits	17,919	215,870	242,030	48,095	174,155	130,517
Employee payroll taxes	4,714	53,725	57,949	10,854	37,857	35,941
	83,188	958,178	1,005,081	196,018	726,355	610,194
OPERATING EXPENSES						
Contractor expenses	17,488	85,349	16,343	20,699	4,928	2,771
Professional fees	168,628	72,563	94,403	5,714	2,489	-
Travel expenses	3,383	10,341	12,113	2,801	13,422	19,740
Occupancy	315,025	308,169	542,472	252,657	80,764	28,824
Communications	3,693	13,878	21,729	2,289	12,042	12,899
Operating supplies	5,982	130,424	39,553	5,636	4,404	15,077
Printing and publications	602	950	88	-	189	643
Equipment	1,009	37,637	47,524	12,040	18,990	17,416
Computer expenses	10,350	15,821	30,726	4,763	3,624	3,544
Insurance	92,281	26,560	198,616	86,652	5,341	6,630
Dues, memberships and subscriptions	656	50	1,475	-	5,378	2,024
Assistance to individuals	-	100,532	573,466	-	117,902	139,410
In kind	-	683,115	-	-	-	14,202
Interest	182,327	22	293,129	233,847	4,938	1,070
Depreciation and amortization	534,970	82,964	657,440	464,954	62,282	13,420
Other	31,967	8,946	116,145	13,181	20,386	6,741
	1,368,361	1,577,321	2,645,222	1,105,233	357,079	284,411
TOTAL EXPENSES	$ 1,451,549	$ 2,535,499	$ 3,650,303	$ 1,301,251	$ 1,083,434	$ 894,605

See notes to the combined financial statements.

PROGRAM SERVICES				SUPPORTING SERVICES			TOTAL EXPENSES	
PREGNANCY, PARENTING SUPPORT, AND ADOPTION PROGRAMS	PATHWAYS	OTHER PROGRAM SERVICES	TOTAL PROGRAM SERVICES	MGMT. & GENERAL	DEVELOPMENT & MARKETING	TOTAL SUPPORTING SERVICES	2018	2017
$ 595,475	$ 430,141	$ 313,190	$ 3,888,194	$ 814,625	$ 103,188	$ 917,813	$ 4,806,007	$ 4,345,464
159,240	157,695	70,334	1,215,855	217,884	22,351	240,235	1,456,090	1,234,073
45,464	35,828	24,641	306,973	61,541	7,572	69,113	376,086	339,301
800,179	623,664	408,165	5,411,022	1,094,050	133,111	1,227,161	6,638,183	5,918,838
21,850	34,763	53,303	257,494	84,975	3,564	88,539	346,033	324,386
50,461	300	7,102	401,660	116,611	6,650	123,261	524,921	501,809
19,155	35,497	11,269	127,721	20,891	15,113	36,004	163,725	149,339
110,961	40,618	70,983	1,750,473	38,795	23,082	61,877	1,812,350	1,630,875
19,648	14,450	15,959	116,587	29,333	4,132	33,465	150,052	129,577
29,621	11,586	17,309	259,592	14,731	785	15,516	275,108	259,898
2,791	566	218	6,047	1,167	2,462	3,629	9,676	7,767
23,027	10,864	16,125	184,632	39,318	3,245	42,563	227,195	231,437
10,658	9,866	6,545	95,897	126,638	11,789	138,427	234,324	213,492
10,385	3,977	14,538	444,980	9,893	1,197	11,090	456,070	443,075
1,444	43	822	11,892	18,636	-	18,636	30,528	31,960
55,864	2,266,629	210,635	3,464,438	-	-	-	3,464,438	2,266,103
261,978	-	59,958	1,019,253	-	-	-	1,019,253	1,203,889
868	763	395	717,359	9,850	529	10,379	727,738	609,441
71,966	21,029	22,171	1,931,196	43,989	6,209	50,198	1,981,394	1,863,014
31,616	541	702	230,225	177,165	4,089	181,254	411,479	321,212
722,293	2,451,492	508,034	11,019,446	731,992	82,846	814,838	11,834,284	10,187,274
$ 1,522,472	$ 3,075,156	$ 916,199	$ 16,430,468	$ 1,826,042	$ 215,957	$ 2,041,999	$ 18,472,467	$ 16,106,112

1. DESCRIPTION OF BUSINESS

Catholic Charities, Diocese of St. Petersburg, Inc. (the "Diocese") and its affiliates, Catholic Charities Housing, Inc., Catholic Charities Foundation of Tampa Bay, Inc., Catholic Charities Community Development Corporation, Catholic Charities - Arbor Villas, Inc., Catholic Charities - Riviera Manor, Inc., Catholic Charities - The Palms at University, Inc., Catholic Charities - Fountain View, Inc., Catholic Charities - Palm Island, Inc., Catholic Charities - Pinellas Village, Inc., and Benedict Haven, Inc. (collectively referred to as the "Organization") were incorporated in the State of Florida, are under common control, and are voluntary health and welfare agencies that provide a variety of services to individuals in need in the Tampa Bay, Florida area. The Organization's headquarters is located in St. Petersburg, Florida.

Services provided by the Organization include disaster relief, pregnancy-related programs, affordable medical clinics, child placement services, services to the elderly and persons with AIDS, homeless shelter and homeless prevention services, immigration and refugee services, veterans programs, disability programs, and low cost housing. The agency serves residents of Citrus, Hernando, Hillsborough, Pasco, and Pinellas counties regardless of race, creed, gender, national origin, handicapping condition, or socio-economic status.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Combination
The accompanying combined financial statements include the accounts of the Organization. Significant intercompany transactions and balances have been eliminated in combination.

Basis of Accounting
The combined financial statements of the Organization are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates
The preparation of combined 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 the disclosure of contingent assets and liabilities at the date of the combined financial statements, and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Net Assets

The net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets: Net assets that are not subject to donor-imposed restrictions. These may include assets designated by the Board for specified use.

Temporarily Restricted Net Assets: Net assets that are subject to donor-imposed restrictions that may or will be met, either by actions of the Organization and/or the passage of time. As of June 30, 2018 and 2017, the Organization's temporarily restricted net assets consist of the following:

	2018	2017
Contributions restricted for program activities	$ 535,614	$ 566,330
Capital expenditures	283,472	135,154
Facilities subject to time restrictions	7,016,432	7,186,906
Charitable remainder unitrust	131,846	103,601
Unamortized discounts on below market loans	11,511,782	10,463,280
	$ 19,479,146	$ 18,455,271

Permanently Restricted Net Assets: Net assets that are subject to donor-imposed restrictions that will not terminate. Permanently restricted net assets at June 30, 2018 and 2017 relate to an endowment to be held in perpetuity. Earnings on the endowment are available for unrestricted use.

Cash and Cash Equivalents

Cash equivalents consist of all highly liquid investments purchased with an original maturity of three months or less.

Cash and cash equivalents are primarily maintained at major financial institutions and, at times, balances may exceed federally insured limits. The Organization has not experienced any losses related to these balances. The Organization's deposits at financial institutions in excess of federally insured limits at June 30, 2018 and 2017 approximated $0 and $454,000, respectively. Additionally, approximately $1,237,000 and $1,342,000 of deposits held with the Diocese are not covered by federal deposit insurance at June 30, 2018 and 2017, respectively.

Grants and Contracts Receivable

The Organization earns revenue from federal, state, county, and city grants on a cost reimbursement basis. Grant revenue is recognized as temporarily restricted revenue in the period awarded, and moved to unrestricted revenue in the period during which the related costs are incurred, provided that the conditions under which the grants were awarded have been met and the Organization has only perfunctory obligations outstanding. Grants and contracts receivable consist of amounts to be reimbursed under these grants and contracts. An allowance for uncollectible accounts was not considered necessary at June 30, 2018 and 2017 as all grants and contracts are deemed to be collectible.

All applicable match requirements have been met for the Organization's major federal program grant contracts for the years ended June 30, 2018 and 2017.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The Organization receives a significant portion of its support and revenue from federal, state, and local government agencies in the form of performance and expense reimbursement contracts. Continuation of the Organization's program services is greatly dependent upon the continued support of these agencies. The Organization's grants and contract receivables at June 30, 2018 and 2017 are primarily due from the aforementioned governmental agencies.

Tenant Rents Receivable
Tenant rents receivable consist of receivables due from tenants for rental income and are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on these receivables using an allowance method. The allowance is based on historical experience and other circumstances, which may affect the ability of tenants to meet their obligations. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Based on management's review of tenant rents receivable, an allowance for doubtful accounts of approximately $67,000 and $53,000 is considered adequate at June 30, 2018 and 2017, respectively.

Contributions Receivable
Contributions receivable consist of unconditional promises to give that are expected to be realized in one year or less and are classified as temporarily restricted net assets. Management has determined that these receivables are fully collectible, therefore, an allowance for uncollectible accounts is not considered necessary at June 30, 2018 and 2017.

Loans Receivable
Loans receivable represent funds advanced to refugees for the start-up of small businesses and are carried at unpaid principal balances, less an allowance for loan losses. The Organization records a provision for loan losses to allow for any amounts that may not be recoverable, which is based on prior collection experience and the borrower's current financial condition. The allowance is increased by provision for loan losses, which is charged to expense, and reduced by charge-offs, net of recoveries. Based on management's review of loans receivable, an allowance for loan losses of approximately $0 and $4,000 is considered necessary at June 30, 2018 and 2017, respectively. The Organization determines loans receivable to be past due based on contractual terms.

Loans are placed on nonaccrual status when management believes, after considering economic conditions, business conditions, and collection efforts, that the loans are impaired or collection of interest is doubtful. Uncollected interest previously accrued is charged off or an allowance is established by a charge to interest income. Interest income on nonaccrual loans is recognized only to the extent cash payments are received.

Interest on loans is recognized over the term of the loan and is calculated using the simple-interest method on principal amounts outstanding.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investments

The Organization carries investments in common stock at their fair values based on quoted market prices. Realized and unrealized gains and losses are reported in the accompanying combined statements of activities. Investment earnings, including dividends and interest, are recognized as income when earned. Investment securities can be exposed to several risks, such as interest rate, market, and credit risks. Restrictions on investment earnings are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the earnings are reported.

Property and Equipment

Property and equipment are stated at cost if purchased or at estimated fair value at date of receipt if acquired by gift. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the lease term or estimated useful life of the asset. Expenditures for property and equipment in excess of $1,000 and with a useful life of at least one year are capitalized. Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition, as well as ownership of any proceeds received therefrom, is subject to applicable regulations. The estimated useful lives of related asset classes are as follows:

Buildings and improvements	7 to 40 years
Leasehold improvements	5 to 15 years
Furniture and equipment	3 to 10 years
Vehicles	3 to 5 years

Contributions

Contributions are recognized as revenue in the period the commitment is made and are recorded as either unrestricted, temporarily restricted, or permanently restricted depending on the existence and/or nature of any donor restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the contribution as unrestricted. Otherwise, when a time restriction ends or a purpose restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the accompanying combined statements of activities as net assets released from restrictions.

Special Events

Revenue and support earned from special events are recorded when the event takes place.

Rental Income

Rental revenue earned from tenants is recognized ratably over the term of the lease agreement, which is typically one year. Amounts received in advance and security deposits are deferred until earned or returned to the tenant.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Client Service Fees
Client service fees consist of services for immigration, adoption, and pregnancy care services, and are recognized as revenue as services are performed.

Donated Materials and Services
Donations of materials are recorded as support at their estimated fair value at the date of the donation.

The Organization reports revenue for the fair value of donated services received when the services require specialized skills, are provided by individuals possessing those skills, and represent services that would have been purchased had they not been donated.

Functional Allocation of Expenses
The costs of various programs and other activities have been summarized on a functional basis in the combined statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes
The Organization is exempt from federal and state income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes. Accordingly, no provision for income taxes is reflected in the accompanying combined financial statements. Management is not aware of any activities that would jeopardize the Organization's tax exempt status or of any tax positions the Organization has taken that are subject to a significant degree of uncertainty.

Reclassifications
Certain minor reclassifications have been made to the 2017 combined financial statements in order to conform to the classifications used in 2018.

Impact of Recently Issued Accounting Pronouncements
Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, was issued in August 2016 in order to improve financial reporting and provide users of financial statements more useful information. The new standard is effective for the Organization's combined financial statements for the year ending June 30, 2019. The Organization is currently evaluating the impact of the pronouncement on its financial statements.

On May 28, 2014, the Financial Accounting Standards Board issued ASU 2014-09, *Revenue from Contracts with Customers*. The standard's core principle is that a company will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in an entity providing users of combined financial statements with comprehensive information about the nature, amount, timing and uncertainty of the revenue and cash flows arising from the Organization's contracts with customers. This standard will be effective for the fiscal year ending June 30, 2020. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the combined financial statements.

3. RESTRICTED CASH

Restricted cash consists of the following:

	2018	2017
Cash restricted for:		
Reserves for replacement	$ 605,689	$ 1,453,560
Various programs	107,902	208,501
Tenant security deposits	144,795	147,169
Other	1,007	3,507
	$ 859,393	$ 1,812,737

4. PROPERTY AND EQUIPMENT

Property and equipment consist of:

	2018	2017
Land	$ 3,536,582	$ 3,536,582
Buildlings and improvements	45,489,353	44,666,208
Leasehold improvements	128,780	86,371
Vehicles	478,277	478,277
Furniture and equipment	2,290,301	2,273,636
Construction in progress	395,788	603,761
	52,319,081	51,644,835
	19,316,886	17,546,671
	$ 33,002,195	$ 34,098,164

Depreciation expense for the years ended June 30, 2018 and 2017 was approximately $1,981,000 and $1,863,000, respectively. Certain buildings and improvements have been funded by governmental grants subject to land use restriction agreements, which require the Organization to use the corresponding facility for its intended purpose for a specified period.

5. CHARITABLE REMAINDER UNITRUST

The Organization has been named the remainder beneficiary in a charitable remainder unitrust. Under the terms of the agreement, payments are required to be made to the donor at a set percentage of the fair market value of the trust's assets as of the beginning of each year until the death of the last surviving donor. Upon the death of the last surviving donor, the Organization will receive a portion of the remaining principal in the trust. The receivable from the trust is stated at the actuarial present value of the estimated future benefits to be received when the assets of the trust are distributed, using a discount rate of 3.17%. The receivable will be adjusted in future periods to reflect accretion of the original discount. The charitable remainder unitrust receivable amounted to approximately $132,000 and $104,000 at June 30, 2018 and 2017, respectively.

6. LINE OF CREDIT

The Organization has a revolving line of credit with a commercial bank that allows the Organization to borrow up to $300,000 at the one month LIBOR rate, plus 1.47%. The line is secured by the depository and investment accounts held at the commercial bank and is guaranteed by the Diocese. The line expired in August 2018 and was subsequently renewed until June 2019. The outstanding balance on the line of credit was approximately $184,000 and $300,000 at June 30, 2018 and 2017, respectively.

7. LONG-TERM DEBT

Long-term debt consists of the following:

	2018	2017
Jeff Forbes Center, Tampa Center, San Jose Mission I, Ruskin Industrial revenue bonds (5.4%); monthly payments of principal and interest at 0.67% of LIBOR, plus 2% through January 2022 (3.3% and 2.8% at June 30, 2018 and 2017, respectively); secured by real property; the Organization is required to maintain certain financial ratios, which it was in compliance with as of June 30, 2018 and 2017	$ 548,141	$ 663,277
San Jose Mission I - Hillsborough County Mortgage note payable with graduated interest rate from 0% to 2% (1.25% at June 30, 2018 and 2017); monthly interest only payments through 2041; final balloon payment due in 2041: present value, net of unamortized discount, is $334,117 $322,343 at June 30, 2018 and 2017, respectively	750,000	750,000
San Jose Mission I - Florida Community Loan Foundation Mortgage note payable (6.25%); monthly installments of $2,327, including interest through May 2021; balloon payment due June 2021; secured by real property	300,629	310,385
San Jose Mission - Hillsborough County HOME, SHIP, CDBG Promissory notes payable to Hillsborough County; non-interest bearing; annual installments ranging from $14,286 to $62,789 through 2047; payments are contingent upon positive cash flows of the financed property; secured by real property; present value, net of unamortized discount, is $1,995,739 and $1,923,032 at June 30, 2018 and 2017, respectively	3,478,058	3,478,058
San Jose Mission II Mortgage note payable (1%) to USDA; monthly installments of $2,885, including interest through September 2043; secured by real property; interest value, net of unamortized discount, is $513,511 and $523,750 at June 30, 2018 and 2017, respectively	772,652	799,275

7. LONG-TERM DEBT – CONTINUED

	2018	2017
San Jose Mission III Mortgage note payable (1%) to USDA; monthly installments of $9,433, including interest through September 2043; secured by real property; present value, net of unamortized discount, is $1,674,458 and $1,707,931 at June 30, 2018 and 2017, respectively	2,521,641	2,608,675
SunTrust Loan - Administration Note payable (3.2%) to a commercial bank; monthly installments of $4,080, including interest through May 2017; final balloon payment due in August 2017; guaranteed by the Diocese	-	5,187
Woodrow Duplex Non-interest bearing promissory note payable to City of Largo; monthly installments of $654 starting October 2015 through June 2030; secured by real property; present value, net of unamortized discount, is $72,814 and $77,138 at June 30, 2018 and 2017, respectively	95,958	103,845
Pinellas Hope II Non-interest bearing promissory note payable to Florida Housing Finance Corporation; stated value of $3,000,000, of which $750,000 is due and forgiven if certain compliance obligations are met throughout the loan period; conditions to receive forgiveness are deemed to have been met in 2009; remaining principal balance due in August 2024; secured by real property; present value, net of unamortized discount, is $1,620,238 and $1,545,990 at June 30, 2018 and 2017, respectively	2,250,000	2,250,000
Pinellas Hope II Non-interest bearing note payable to a county government; stated value of $999,999 due and forgiven in 2039 if certain compliance obligations are met throughout the loan period; conditions to receive the forgiveness are deemed to have been met in 2011; carried at a net value of $0 at June 30, 2018 and 2017	-	-

7. LONG-TERM DEBT – CONTINUED

	2018	2017
Pinellas Hope III Non-interest bearing note payable to a county government; principal balance due and forgiven in July 2044 if certain compliance obligations are met throughout the loan period; secured by real property; construction completed during the year ended June 30, 2018; carried at net value of $73,046 and $200,000 at June 30, 2018 and 2017, respectively	200,000	200,000
Pinellas Hope V Non-interest bearing promissory notes to Florida Housing Finance Corporation; principal balance due and forgiven ratably at 5% per year through March 2035 if certain compliance obligations are met throughout the loan period; secured by real property; carried at net value of $1,371,606 and $1,658,699 at June 30, 2018 and 2017, respectively	2,650,000	1,658,699
CCCDC HUD Startup Non-interest bearing note payable to the Diocese; unsecured	150,000	150,000
Arbor Villas Non-interest bearing promissory note payable to Pasco County; principal balance due in January 2062; secured by real property; present value, net of unamortized discount, is $528,063 and $513,065 at June 30, 2018 and 2017, respectively	2,729,445	2,729,445
Arbor Villas - SunTrust Mortgage note payable (3%) to a commercial bank; monthly installments of $3,333, plus interest, through August 2021; final balloon payment due September 2021; secured by real property	175,000	215,000
Fountain View Non-interest bearing loan payable to City of St. Petersburg; payment deferred until October 31, 2042; annual installments of $43,783 thereafter through July 2050; secured by real property; present value, net of unamortized discount; is $293,272 and $281,992 at June 30, 2018 and 2017, respectively	781,814	781,814

7. LONG-TERM DEBT – CONTINUED

	2018	2017
The Palms at University Note payable (3%); annual installments of $45,783, including interest through July 2050; payments are contingent upon positive cash flows of the financed property; remaining principal and accrued interest will be forgiven upon maturity if certain compliance obligations are met throughout the loan period; secured by real property; present value, net of unamortized discount, is $2,806,247 and $2,742,259 at June 30, 2018 and 2017, respectively	3,402,000	3,402,000
Palm Island Non-interest bearing note payable to Pasco County; annual installments of $12,500 through April 2032; balloon payment for the balance due in 2062; present value, net of unamortized discount, is $361,841 and $361,340 at June 30, 2018 and 2017, respectively	1,292,750	1,305,250
Riviera Manor Non-interest bearing promissory notes payable to the City of Tampa; principal balance due in April and August 2030; secured by real property; present value, net of unamortized discount, is $1,092,984 and $1,038,724 at June 30, 2018 and 2017, respectively	3,292,919	3,292,919
Pinellas Village Promissory note payable (3.6%) to a commercial bank; interest only installments through February 2013; monthly installments of $14,268, including interest, from March 2013 through April 2020; final balloon payment due in May 2020; guaranteed by the Diocese; property is subject to pre-existing land use restriction agreements with various funding sources	1,521,720	1,640,203
Pasco County ELI Non-interest bearing promissory note to Pasco County; principal balance due March 1, 2022 if certain conditions are met; renewable every 5 years for 10 years at the county's option; secured by real property; present value, net of unamortized discount, is $219,222 and $209,536 at June 30, 2018 and 2017, respectively.	251,703	251,703
Total long-term debt	27,164,430	26,595,735
Less unamortized discounts	11,511,782	10,505,884
Less current maturities	747,808	742,575
Long-term debt, net of unamortized discounts and and current maturities	$ 14,904,840	$ 15,347,276

7. LONG-TERM DEBT – CONTINUED

The aggregate maturities of long-term debt before discounts for each of the five years subsequent to June 30, 2018 and thereafter are as follows:

Year Ending June 30,	
2019	$ 747,808
2020	$ 1,871,358
2021	$ 750,409
2022	$ 727,747
2023	$ 292,149
Thereafter	$ 22,774,959

Certain notes are non-interest bearing or have below market interest rates and, in certain cases, a portion of the original note is forgiven if the properties are operated for a minimum period of time. The Organization recognized temporarily restricted contributions for the difference between the face amount of each note and the fair value of each note using discount rates ranging from 3.95% to 4.91%, which was estimated at the time of loan inception or upon final draw on construction related loans, based on current rates offered to the Organization for debt of similar terms and maturities.

8. PENSION PLAN

The Organization is a participant in the Pension Plan for Employees of the Entities of the Diocese of St. Petersburg, a noncontributory, multi-employer defined benefit pension plan sponsored by the Diocese. The plan generally provides retirement benefits to employees based on years of service to the Organization. The plan covers substantially all Organization employees who have met participation requirements. The Organization's policy is to make annual contributions to the plan equal to the net periodic pension cost, which includes amortization of past service costs over periods of 15 to 30 years. Contributions of approximately $378,000 and $332,000 for the years ended June 30, 2018 and 2017, respectively, were charged to pension expense for ongoing participation in the plan.

The risks of participating in this multi-employer defined benefit pension plan is different from single-employer plans because (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) if a participating employer stops contributing to the plan, the unfunded obligations of the plan may be required to be borne by the remaining participant employers, and (c) if the Organization chooses to stop participating in one of its multi-employer plans, it may be required to pay a withdrawal liability to the plan. The Organization has no plans to withdraw from any of its multi-employer pension plans.

At June 30, 2017, the most recent actuarial valuation, total plan assets were approximately $190 million, the total actuarial present value of accumulated plan benefits was approximately $208 million, and contributions from all employers for the year ended June 30, 2017 totaled approximately $9 million. The plan is fully funded as of June 30, 2017. The Organization did not contribute more than 5% of total contributions to the plan.

9. IN-KIND REVENUE AND EXPENSE

Certain services and rent are provided to the Organization free or at a cost substantially less than fair market value. The difference between the actual charge and the estimated fair market value is reflected in the accompanying combined financials statements as in-kind revenue and expense. In-kind revenue and in-kind expense consist of the following:

	2018	2017
Services	$ 81,791	$ 96,172
Mileage, goods, and clothing	4,495	70,119
Pregnancy and parenting support supplies	249,852	342,710
Pinellas Hope supplies	603,115	606,888
Land and office supplies	80,000	88,000
	$ 1,019,253	$ 1,203,889

Other volunteers have donated significant amounts of time to the Organization's programs, including elderly services, pregnancy support services, San Jose Mission, and Pinellas Hope. For the years ended June 30, 2018 and 2017, management estimated the fair value of 25,489 and 32,119 donated volunteer hours, respectively, to be approximately $336,000 and $407,000, respectively. These amounts are not reflected in the combined financial statements because the contributed services do not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

10. LEASES

The Organization leases office space and certain office equipment under noncancellable operating lease agreements. The lease agreements for office space provide for fixed monthly payments adjusted periodically for changes in the Consumer Price Index. Rent expense under operating leases was approximately $211,000 and $176,000 for the years ended June 30, 2018 and 2017, respectively.

Future minimum lease payments required under noncancellable operating leases (with initial or remaining lease terms in excess of one year) as of June 30, 2018 are as follows:

Year Ending June 30,	
2019	$ 170,727
2020	$ 138,958
2021	$ 81,460
2022	$ 56,100

11. FAIR VALUE MEASUREMENTS

Financial instruments measured at fair value are classified and disclosed in the following categories:

Level 1 - Quoted prices are available in active markets for identical investments as of the reporting date. The types of investments included in Level 1 are investments in corporate common stock.

Level 2 - Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. The fair value of the Organization's beneficial interest in assets held by the Community Foundation of Tampa Bay (the "Foundation") is based on valuation information provided by the Foundation which is primarily derived from or corroborated by observable market data as it relates to the Foundation's underlying investments.

Level 3 - Valuation is based on unobservable inputs. The Organization's receivable under a charitable remainder unitrust is considered a financial asset subject to the valuation hierarchy and has been classified as a Level 3 measurement since observable inputs are minimal. The Organization utilizes the discounted cash flow method to estimate the fair value of its Level 3 asset, the receivable from the charitable remainder unitrust. Significant unobservable inputs include a discount rate of 3.17% and an estimated life expectancy of 12 years.

The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, a financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The fair value of assets measured on a recurring basis as of June 30, 2018 and 2017 is as follows:

	Fair Value Measurements at the End of the Reporting Period Using			
	Total	Level 1	Level 2	Level 3
2018				
Common stock	$ 33,727	$ 33,727	$ -	$ -
Receivable from charitable remainder unitrust	131,846	-	-	131,846
Beneficial interest in net asset held by others, included in other assets	37,112	-	37,112	-
	$ 202,685	$ 33,727	$ 37,112	$ 131,846
2017				
Common stock	$ 33,727	$ 33,727	$ -	$ -
Receivable from charitable remainder unitrust	103,601	-	-	103,601
Beneficial interest in net asset held by others, included in other assets	34,844	-	34,844	-
	$ 172,172	$ 33,727	$ 34,844	$ 103,601

The change in the Organization's Level 3 investments consists of unrealized gains of $28,245 and $12,982 for the years ended June 30, 2018 and 2017, respectively. This is included in other income on the accompanying combined statements of activities.

12. CONTINGENCIES

Government grants and certain debt that has been deemed forgiven require the fulfillment of certain conditions as set forth by applicable laws, rules, and regulations and in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to the grantor. Any such settlements will be reflected in the year that they are determined to exist.

13. RELATED PARTY TRANSACTIONS

The Organization had cash deposits of approximately $1,237,000 and $1,342,000 with the Diocese at June 30, 2018 and 2017, respectively. Additionally, the Diocese provided support of approximately $1,054,000 and $1,025,000 to the Organization for the years ended June 30, 2018 and 2017, respectively. No additional support was provided during the years ended June 30, 2018 and 2017 for use in the subsequent year.

The Organization obtains all of its insurance coverage through pooled self-insurance funds of the Diocese. Insurance premiums paid to the Diocese were approximately $1,535,000 and $1,158,000 for the years ended June 30, 2018 and 2017, respectively. Included in accounts payable are amounts due to the Diocese of approximately $165,000 and $45,000 as of June 30, 2018 and 2017, respectively.

The Organization has loans outstanding to the Diocese totaling $150,000 for both the years ended June 30, 2018 and 2017 (see Note 7).

The above terms and amounts are not necessarily indicative of the terms and amounts that would have been incurred or agreed to had comparable transactions been entered into with independent parties.

14. SPECIAL EVENTS

The Organization conducted a variety of special events during the years ended June 30, 2018 and 2017 to benefit its operations. Net special events revenue consists of the following:

	2018	2017
Gross special events revenue	$ 317,161	$ 301,594
Cost of special events	49,240	88,607
	$ 267,921	$ 212,987

15. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 21, 2018, the date on which the combined financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018

Federal / State Agency Pass-through Entity Federal/ State Program	CFDA/ CSFA Number	Contract/ Grant Number	Expenditures
U.S. Department of Agriculture			
Farm Labor Housing Loans and Grants	10.405	Loan 001	$ 531,349
		Loan 003	241,303
		Loan 005	2,033,279
		Loan 007	488,362
Subtotal - U.S. Department of Agriculture			3,294,293
U.S. Department of Health and Human Services			
Passed-through from United States Conference of Catholic Bishops:			
Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	90RV00491003	137,379
Passed-through from Central Florida Behavioral Health Network, Inc.:			
Block Grants for Community Mental Health Services	93.958	CF652-1202	48,781
Subtotal - U.S. Department of Health and Human Services			186,160
U.S. Department of Homeland Security			
Passed-through from United States Conference of Catholic Bishops:			
Cuban/Haitian Entrant Program	97.009	N/A	10,331
Subtotal - U.S. Department of Homeland Security			10,331
U.S. Department of Housing and Urban Development			
Continuum of Care Program	14.267	FL0163L4H191508	30,470
		FL0163L4H191609	110,100
		FL0505L4H011502	403,625
		FL0505L4H011603	646,025
		FL0603L4H021500	62,398
		FL0603L4H021601	171,193
		FL0650L4H091600	47,249
		FL0650L4H201600	16,681
			1,487,741
Passed-through from the City of Tampa, Florida:			
Housing Opportunities for Persons with AIDS	14.241	PO117214753	221,456
		PO11802595	502,377
		PO117213526	95,160
		PO118202590	221,357
		PO117213513	34,125
		PO118202591	49,275
		PO117213515	6,950
			1,130,700

See notes to schedule of expenditures of federal awards and state financial assistance.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE – CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018

Federal / State Agency Pass-through Entity Federal/ State Program	CFDA/ CSFA Number	Contract/ Grant Number	Expenditures
U.S. Department of Housing and Urban Development (continued)			
Passed-through from the City of Tampa, Florida:			
Emergency Solutions Grant Program	14.231	PO118304946	60,464
Community Development Block Grant/Entitlement Grants	14.218	2013-06	5,600
		N/A	2,942,919
			3,008,983
Passed-through from Hillsborough County, Florida:			
Community Development Block Grant/Entitlement Grants	14.218	17-1369	46,224
		08-0612	550,000
Emergency Solutions Grant Program	14.231	HESG	8,324
		Youth Rapid Rehousing	92,104
HOME Investments Partnerships Program	14.239	08-0613	2,428,058
Community Development Block Grant/State Programs	14.218	N/A	3,402,000
			6,526,710
Passed-through from Catholic Charities USA:			
Housing Counseling Assistance Program	14.169	N/A	5,833
Passed-through from Pinellas County, Florida:			
Emergency Solutions Grant Program	14.231	ESG16CC	59,057
HOME Investments Partnerships Program	14.239	N/A	200,000
			259,057
Passed-through from City of Largo, Florida:			
Community Development Block Grant/Entitlement Grants	14.218	N/A	23,942
Passed-through from City of Clearwater, Florida:			
HOME Investments Partnerships Program	14.239	N/A	25,000
Passed-through from City of St. Petersburg, Florida:			
Community Development Block Grant/Entitlement Grants	14.218	B-16-MC-12-0017	4,610
American Recovery and Reinvestment Act	14.256	N/A	781,814
Emergency Solutions Grant Program	14.231	E-16-MC-12-0017	53,072
			839,496
Passed-through from MidFlorida Homeless Coalition:			
Emergency Solutions Grant Program	14.231	PPZ55	25,187
Challenge Grant	14.231	PPZ58	18,468
		PP402	34,846
			78,501
Passed-through from Pasco County, Florida:			
American Recover and Reinvestment Act	14.256	N/A	1,292,750
		N/A	2,729,445
Emergency Solutions Grant Program	14.231	N/A	32,178
		N/A	25,000
Challenge Grant	14.231	N/A	19,021
			4,098,394
Subtotal - U.S. Department of Housing and Urban Development			17,484,357

See notes to schedule of expenditures of federal awards and state financial assistance.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE – CONTINUED
FOR THE YEAR ENDED JUNE 30, 2018

Federal / State Agency Pass-through Entity Federal/ State Program	CFDA/ CSFA Number	Contract/ Grant Number	Expenditures
U.S. Department of State			
Passed-through from United States Conference of Catholic Bishops:			
U.S. Refugee Admissions Program	19.510	N/A	47,724
Subtotal - U.S. Department of State			47,724
U.S. Department of Veterans Affairs			
VA Homeless Providers Grant and Per Diem Program	64.024	12-92-FL	334,313
Subtotal - U.S. Department of Veteran Affairs			334,313
Total Federal Expenditures			$ 21,357,178
State of Florida Department of Health			
Passed-through Florida Pregnancy Care Network, Inc.:			
Pregnancy Support Services Program	64.080	N/A	$ 232,947
Subtotal - State of Florida Department of Health			232,947
State of Florida Housing Finance Corporation			
Passed through Hillsborough County, Florida:			
State Housing Initiatives Partnership Program	52.901	02-0724	500,000
		08-0611	750,000
			1,250,000
Passed-through City of Tampa, Florida:			
State Housing Initiatives Partnership Program	52.901	N/A	350,000
			350,000
Subtotal - State of Florida Housing Finance Corporation			1,600,000
Total State Financial Assistance			$ 1,832,947

See notes to schedule of expenditures of federal awards and state financial assistance.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2018

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates (the "Organization") under programs of the federal government and state grant activity of the State of Florida for the year ended June 30, 2018. The information in the Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and *Chapter 10.650, Rules of the State of Florida Auditor General.* Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not present the financial position, changes in net assets, or cash flows of the Organization. All federal awards and state projects passed through other government agencies are included in the accompanying Schedule.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting and are recognized following the cost principles contained in *Title 2 U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

3. SUBRECIPIENTS

None of the expenditures of federal awards and state financial assistance included in the Schedule were paid or provided to subrecipients.

4. INDIRECT COST RATE

The Organization has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance, unless otherwise specifically required by applicable grant agreement.

5. CONTINGENCIES

The programs shown in the Schedule are subject to financial and compliance audits by grantor agencies, which, if instances of material noncompliance are found, may result in disallowable expenditures and affect the Organization's continued participation in specific programs. The amount of expenditures, if any, which may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts to be immaterial, if any.

6. OUTSTANDING FEDERAL LOANS SUBJECT TO CONTINUING COMPLIANCE REQUIREMENTS

Total federal loans outstanding at June 30, 2018 included on the schedule for which the federal government imposes continuing compliance requirements amounted to $17,621,279.

SAN JOSE MISSION PHASE II AND III
BALANCE SHEET
JUNE 30, 2018

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents:	
Operating cash	$ 8,790
Restricted reserve account	85,061
Restricted security deposits	8,750
Tenant rents receivable, net of allowance for doubtful accounts of $14,266	8,318
Total current assets	110,919
PROPERTY AND EQUIPMENT	
Land	302,899
Buildings and improvements	7,981,956
Vehicles	5,951
Furniture and equipment	41,251
	8,332,057
Accumulated depreciation	(2,097,575)
Total property and equipment	6,234,482
	$ 6,345,401
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Current maturities of long-term debt	$ 188,576
Accounts payable	1,098
Accrued expenses	12,126
Security deposit liability	7,453
Deferred revenue	5,467
Total current liabilities	214,720
LONG-TERM LIABILITIES	
Amounts due to affiliate	199,639
Long-term debt, net of unamortized discounts and current maturities	3,435,457
Total long-term liabilities	3,635,096
NET ASSETS	
Unrestricted	(185,007)
Temporarily restricted	2,680,592
Total net assets	2,495,585
	$ 6,345,401

See independent auditors' report.

SAN JOSE MISSION PHASE II AND III
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Unrestricted	Temporarily Restricted	Total
REVENUE			
Rental income	$ 142,978	$ -	$ 142,978
USDA subsidy	227,422	-	227,422
Tenant charges	275	-	275
Total revenue	370,675	-	370,675
NET ASSETS RELEASED FROM RESTRICTIONS			
Expiration of time restrictions on capital assets	174,601	(174,601)	-
Expiration of other time restrictions	139,212	(139,212)	-
Total net assets released from restrictions	313,813	(313,813)	-
TOTAL REVENUE AND NET ASSETS RELEASED FROM RESTRICTIONS	684,488	(313,813)	370,675
OPERATING EXPENSES			
Salaries and wages	38,746	-	38,746
Payroll taxes and benefits	19,352	-	19,352
Contractor expenses	6,273	-	6,273
Management fees	23,400	-	23,400
Utilities	55,697	-	55,697
Grounds maintenance and supplies	17,676	-	17,676
Security expenses	155	-	155
Insurance	30,845	-	30,845
Interest	164,904	-	164,904
Other	14,522	-	14,522
Depreciation	230,410	-	230,410
Total operating expenses	601,980	-	601,980
INCREASE (DECREASE) IN NET ASSETS	82,508	(313,813)	(231,305)
NET ASSETS AT BEGINNING OF YEAR	(267,515)	2,994,405	2,726,890
NET ASSETS AT END OF YEAR	$ (185,007)	$ 2,680,592	$ 2,495,585

See independent auditors’ report.

SAN JOSE MISSION PHASE II AND III
STATEMENT OF CASH FLOWS – DIRECT METHOD
FOR THE YEAR ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received:	
Cash receipts from rentals	$ 142,978
USDA subsidy receipts	227,422
Rental charges	275
Total cash received	370,675
Expenses paid:	
Salaries and wages	38,746
Payroll taxes and benefits	19,352
Management fees	23,400
Contractor expenses	6,273
Utilities	55,697
Grounds maintenance and supplies	17,676
Security expenses	155
Insurance	30,845
Interest	34,162
Other	10,561
Total expenses paid	236,867
Net cash provided by operating activities	133,808
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(1,054)
Deposits to the reserve account	227,758
Net cash provided by investing activities	226,704
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments on long-term debt	(352,352)
Net cash used in financing activities	(352,352)
NET CHANGE IN CASH AND CASH EQUIVALENTS	8,160
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	630
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 8,790
RECONCILIATION OF CHANGE IN NET ASSETS TO NET ASSETS PROVIDED BY OPERATING ACTIVITIES	
Change in net assets	$ (231,305)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	230,410
Amortization of discounts on long-term debt	139,212
Changes in assets and liabilities:	
Decrease in accounts receivable	(1,741)
Increase in accounts payable	(1,973)
Increase in accrued expenses	(1,840)
Decrease in deferred revenue	1,045
Net cash provided by operating activities	$ 133,808

See independent auditors' report.

Warren Averett
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates (the "Organization"), which comprise the combined statement of financial position as of June 30, 2018 and the related combined statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the combined financial statements (the "financial statements"), and have issued our report thereon dated December 21, 2018.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Warren Averett, LLC

Tampa, Florida
December 21, 2018

Warren Averett
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE* AND *CHAPTER 10.650, RULES OF THE STATE OF FLORIDA AUDITOR GENERAL*

To the Board of Trustees
Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates

Report on Compliance for Each Major Federal Program and State Project
We have audited Catholic Charities, Diocese of St. Petersburg, Inc. and Affiliates' (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Executive Officer of the Florida Governor's State Project Compliance Supplement that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2018. The Organization's major federal programs and state projects are identified in the summary of auditors' 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 and state awards applicable to its federal programs and state projects.

Auditors' Responsibility
Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs and state projects 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 (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), and *Chapter 10.650, Rules of the State of Florida Auditor General*. Those standards and the *Uniform Guidance* and *Chapter 10.650* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state project occurred. An audit includes examining, on a test basis, evidence about the Organization'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 and state project. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program and State Project
In our opinion, the Organization 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 and state projects for the year ended June 30, 2018.

Report on Internal Control Over Compliance
Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the *Uniform Guidance* and *Chapter 10.650*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or state project 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 or state project will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2018-001, that we consider to be a significant deficiency.

The Organization's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance* and *Chapter 10.650*. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Tampa, Florida
December 21, 2018

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	Yes ____	No ✓
Significant deficiency(ies) identified?	Yes ____	None Reported ✓
Non-compliance material to financial statements noted?	Yes ____	No ✓

Federal and State Awards

Internal control over major federal programs:		
Material weakness(es) identified?	Yes ____	No ✓
Significant deficiency(ies) identified?	Yes ✓	None Reported ____
Internal control over major state projects:		
Material weakness(es) identified?	Yes ____	No ✓
Significant deficiency(ies) identified?	Yes ____	None Reported ✓
Type of auditors' report issued on compliance for major federal programs and state projects		Modified
Any audit findings disclosed that are to be reported in accordance with *the Uniform Guidance* and *Chapter 10.650(1)(h)* of *Rules of the State of Florida Auditor General*?	Yes ____	No ✓

Identification of major programs:

CFDA Number	Name of Federal Program
10.405	Farm Labor Housing Loans and Grants
14.241	Housing Opportunities for Persons with AIDS
14.267	Continuum of Care
64.024	VA Home Providers Grant and Per Diem Program

CFSA Number	Name of State Project
52.901	State Housing Initiatives Partnership Program

See independent auditors' report.

Section I – Summary of Auditors' Results (continued)

Dollar threshold used to distinguish between Type A and Type B major federal programs	$ 750,000
Dollar threshold used to distinguish between Type A and Type B major state projects	$ 300,000
Auditee qualified as low-risk auditee?	Yes ✓ No ____

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

Finding Number 2018-001

Information on the Federal Program
CFDA Number 10.405 – Farm Labor Housing Loans and Grants

Criteria
The Organization is required to request authorization from the grantor to withdraw funds from the reserve for replacement accounts in accordance with the grant agreement.

Condition
During 2018, funds from the reserve for replacement accounts for the San Jose Mission properties under a U.S. Department of Agriculture ("USDA") grant were withdrawn in order to cover operating expenses for the San Jose Mission properties. The funds were withdrawn from the reserve for replacement accounts without the required authorization from the grantor, USDA, as required by the grant agreement.

Questioned Costs
None

Effect
Failure to adhere to the cash management requirements under the federal program could result in a violation of the land use restriction agreement, which could cause a loan default.

Cause
The Organization did not have a control process in place for withdrawal of restricted funds in the reserve for replacement accounts to ensure that the required authorizations were granted prior to the withdrawal of such funds.

Recommendation
We recommend that the Organization implement a control policy in order to ensure that appropriate and required authorizations are received from the grantor prior to the withdrawal of any restricted funds.

Views of Responsible Officials and Planned Corrective Actions
Management acknowledges the finding and has corrected the deficiency in internal control over compliance. The Board of Directors has approved a new control policy requiring approval by the Board of Directors, as well as the grantor, if applicable, prior to withdrawal of funds held in restricted accounts. The Board of Directors has also approved the transfer of funds from one of the Organization's savings account, held with the Diocese of St. Petersburg, to the restricted reserve for replacement accounts in order to rectify the error and make the account balances whole.

Section IV – State Award Findings and Questioned Costs

None

Section V – Other Issues

There were no prior audit findings on compliance for each major program, or internal control over compliance, with the requirements described in *Title 2 U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and *Chapter 10.650, Rules of the State of Florida Auditor General*.

UNAUDITED SUPPLEMENTARY INFORMATION
FOR THE STATE FISCAL YEAR ENDED JUNE 30, 2018

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF STATE EARNINGS (BENEDICT HAVEN)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(UNAUDITED)

1.	**Total expenditures**	$	295,126
2.	**Less other state and federal funds**		-
3.	**Less non-match SAMH Funds**		-
4.	**Less unallowable costs per 65E-14, FAC**		-
5.	**Total allowable expenditures** (Sum of lines 1, 2, 3, and 4)	$	295,126
6.	**Total amount of state earnings** (Line 5 times 75%)	$	221,344
7.	**Amount of state funds requiring match**		48,780
8.	**Amount due to department** (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 7)	$	172,564

See independent auditors' report.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (BENEDICT HAVEN)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(UNAUDITED)

		Allocation of Related Party Transactions Adjustment				
	Related	State-Designated Cost Centers				
Revenues From Grantee	Party	1	2	3	......	Total
Rent	XXX					0
Services	XXX					0
Interest	XXX					0
Other	XXX					0
Total Revenue From Grantee	XXX	0	0	0	0	0
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					0
Depreciation	YYY					0
Interest	YYY					0
Other	YYY					0
Total Associated Expenses	YYY	0	0	0	0	0
Related Party Transaction Adjustment	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ	ZZZ

THIS SCHEDULE IS NOT APPLICABLE TO THE ORGANIZATION

See independent auditors' report.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (BENEDICT HAVEN)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018
(UNAUDITED)

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies E	Maximum # of Units Eligible for Payment by Department (D-E) F	Amount Paid for Services by the Department G	Maximum $ Value of Units in Column F (F x C) H	Amount Owed to Department (G-H or $0, whichever is greater) I
Children's MH	Crisis Stabilization Unit				0		$0.00	$0.00
Adult MH	Crisis Stabilization Unit				0		$0.00	$0.00
Children's SA	Substance Abuse Detox				0		$0.00	$0.00
Adult SA	Substance Abuse Detox				0		$0.00	$0.00
Adult MH	Short-term Residential Treatment	$118.28	415	0	415	$48,780.00	$49,086.20	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
					0		$0.00	$0.00
							Total Amount Owed to Department =	$0.00

See independent auditors' report.

CATHOLIC CHARITIES, DIOCESE OF ST. PETERSBURG, INC. AND AFFILIATES
SCHEDULE OF SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUE (BENEDICT HAVEN)
CONTRACT #QB005 / DATE PREPARED: NOVEMBER 26, 2018
BUDGET PERIOD: FROM JULY 1, 2017 TO JUNE 30, 2018
(UNAUDITED)

PART I: ACTUAL FUNDING SOURCES & REVENUES

	STATE-DESIGNATED SAMH COST CENTERS										
	STATE SAMH-FUNDED COST CENTERS										
	Program 1			Program 2							
FUNDING SOURCES & REVENUES	Recovery & Resiliancy Comm Mental Hlth Svc	(CC name)	Total for Program 1	(CC name)	(CC name)	Total for Program 2	Total for State SAMH-Funded Cost Centers	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State-Designated SAMH Cost Centers	Non-SAMH Cost Center	Total Funding
			(B_{1-a}+…+B_{1-x})			(B_{2-a}+…+B_{2-x})	(C_1+…+C_x)		(D+E)		(F+G)
A	B_{1-a}	B_{1-b}	C_1	B_{2-a}	B_{2-b}	C_2	D	E	F	G	H
IA. STATE SAMH FUNDING											
(1) CFBHN	48,780.00		48,780.00				48780		48780		48780
(2) Behaviorial Health Fee	-		-				0		0		0
(3)			-				0		0		0
(4)			-				0		0		0
(5)			-				0		0		0
(6) From Other Districts			-				0		0		0
TOTAL STATE SAMH FUNDING =	48,780.00	-	48,780.00	0	0	0	48780	0	48780	0	48780
	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding			-				0		0		0
(2) Medicaid - Suncoast Region			-				0		0		0
(3) Medicaid - All other Regions			-				0		0		0
(4) Local Government			-				0		0		0
(5) Federal Grants and Contracts			-				0		0		0
(6) In-kind from local govt. only			-				0		0		0
TOT. OTHER GOVT. FUNDING =	-	-	-	0	0	0	0	0	0	0	0
	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments	102,282.00		102,282.00				102282		102282		102282
(2) 3rd Party Payments (except Medicare)	-		-				0		0		0
(3) Medicare	-		-				0		0		0
(4) Contributions and Donations	16,861.02		16,861.02				16861.02		16861.02		16861.02
(5) Other	-		-				0		0		0
(6) In-kind			-				0		0		0
TOT. ALL OTHER REVENUES =	119,143.02	-	119,143.02	0	0	0	119143.02	0	119143.02	0	119143.02
	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========
TOTAL FUNDING =	167,923.02	-	167,923.02	0	0	0	167923.02	0	167923.02	0	167923.02
	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========	==========

See independent auditors' report.