

**GULF COAST JEWISH FAMILY AND
COMMUNITY SERVICES, INC. AND AFFILIATE**

**Combined Financial Statements, Supplementary Financial
Information and Reports as Required by the Comptroller
General of the United States and the Uniform Guidance**

**June 30, 2019 and 2018
(With Independent Auditor's Report Thereon)**

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

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AUDITED COMBINED FINANCIAL STATEMENTS



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**Independent Auditor's Report on Combined Financial Statements
and Supplementary Financial Information**

The Board of Directors
Gulf Coast Jewish Family and Community Services, Inc. and Affiliate:

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate (the "Organization"), which comprise the combined statements of financial position as of June 30, 2019 and 2018, and the related combined statements of activities and cash flows for the years then ended, the related combined statement of functional expenses for the year ended June 30, 2019, and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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 Gulf Coast Jewish Family and Community Services, Inc. and Affiliate as of June 30, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended and their functional expenses for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying supplementary information listed in the table of contents 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 2019, on our consideration of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the 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 Gulf Coast Jewish Family and Community Services, Inc. and Affiliate's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Gulf Coast Jewish Family and Community Services, Inc. and Affiliate's 2018 combined financial statements, and our report dated November 29, 2018 expressed an unmodified opinion on those combined financial statements. In our opinion, the summarized comparative information presented herein for the year ended June 30, 2018, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

MAYER HOFFMAN MCCANN P.C.

December 27, 2019
Clearwater, Florida

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combined Statements of Financial Position

June 30, 2019 and 2018

Assets	2019	2018
Current assets:		
Cash (including restricted cash of \$10,463 and \$10,453 in 2019 and 2018, respectively) (Note 12)	\$ 4,015,028	4,884,626
Accounts receivable, net of allowance for doubtful accounts of approximately \$20,000 in 2019 and 2018 (Notes 12 and 14)	4,064,897	3,678,168
Current portion of contributions receivable (Note 5)	55,000	235,000
Short-term investments (Notes 3 and 13)	239,406	494,601
Prepaid expenses	797,781	801,570
Total current assets	9,172,112	10,093,965
Property and equipment, net (Notes 2, 6 and 7)	4,624,835	4,850,625
Long-term investments (Notes 3 and 13)	5,891,845	5,204,052
Beneficial interest in assets held by others (Notes 4 and 13)	1,080,896	1,034,389
Other assets (Note 9)	46,706	61,041
	\$ 20,816,394	21,244,072
 Liabilities and Net Assets		
Current liabilities:		
Current installments of long-term debt (Note 7)	\$ 144,838	139,439
Accounts payable	618,020	704,665
Accrued expenses	1,124,786	1,047,433
Estimated provision for third-party payor liabilities (Note 8)	50,000	50,000
Deferred revenue (Note 17)	697,500	695,506
Total current liabilities	2,635,144	2,637,043
Long-term debt, excluding current installments (Note 7)	800,286	944,562
Total liabilities	3,435,430	3,581,605
Net assets:		
Without donor restrictions	12,444,154	12,989,820
With donor restrictions (Note 10)	4,936,810	4,672,647
Total net assets	17,380,964	17,662,467
Commitments, contingencies and related party transactions (Notes 8, 9 and 14)	_____	_____
	\$ 20,816,394	21,244,072

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combined Statement of Activities

**Year Ended June 30, 2019
(With Comparative Totals for 2018)**

			<u>Total</u>	
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019</u>	<u>2018</u>
Support and revenue:				
Public support:				
Contributions	\$ 98,275	442,505	540,780	667,971
Special events revenue, net of \$65,689 of expenses in 2019	252,843	-	252,843	79,696
United Way and Jewish Federation allocations	26,864	157,000	183,864	197,423
In-kind contributions (Note 16)	349,769	-	349,769	398,661
Local grants	<u>3,916,274</u>	<u>-</u>	<u>3,916,274</u>	<u>3,773,726</u>
	4,644,025	599,505	5,243,530	5,117,477
Revenue:				
Reimbursement of direct and indirect costs of providing services by:				
Medicaid and Medicare	719,521	-	719,521	630,403
Governmental and other agencies	25,986,456	-	25,986,456	26,571,040
Investment return designated for current operations	117,746	-	117,746	153,175
Program service fees	377,843	-	377,843	313,613
Management fees	102,040	-	102,040	102,040
Other income	<u>29,193</u>	<u>-</u>	<u>29,193</u>	<u>125,976</u>
	27,332,799	-	27,332,799	27,896,247
Net assets released from restrictions:				
Satisfaction of donor restrictions	5,561	(5,561)	-	-
Expiration of time restrictions on capital assets	23,066	(23,066)	-	-
Expiration of other time restrictions	<u>347,000</u>	<u>(347,000)</u>	<u>-</u>	<u>-</u>
	<u>375,627</u>	<u>(375,627)</u>	<u>-</u>	<u>-</u>
Total support and revenue	32,352,451	223,878	32,576,329	33,013,724
Operating expenses:				
Program services	28,359,402	-	28,359,402	28,505,496
Supporting services	<u>4,740,939</u>	<u>-</u>	<u>4,740,939</u>	<u>4,467,116</u>
Total operating expenses	<u>33,100,341</u>	<u>-</u>	<u>33,100,341</u>	<u>32,972,612</u>
Increase (decrease) in net assets before other changes	(747,890)	223,878	(524,012)	41,112
Other changes:				
Governmental grants to acquire and improve capital assets	-	-	-	27,050
Investment return in excess of amounts designated for current operations	152,957	39,104	192,061	119,790
Change in the value of assets held by others (Note 4)	49,267	1,181	50,448	38,691
Gain on disposal of property and equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,592</u>
Increase (decrease) in net assets	(545,666)	264,163	(281,503)	236,235
Net assets, beginning of year	<u>12,989,820</u>	<u>4,672,647</u>	<u>17,662,467</u>	<u>17,426,232</u>
Net assets, end of year	\$ <u>12,444,154</u>	<u>4,936,810</u>	<u>17,380,964</u>	<u>17,662,467</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combined Statement of Activities

Year Ended June 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenue:			
Public support:			
Contributions	\$ 362,287	305,684	667,971
Special events revenue, net of \$90,692 of expenses	79,696	-	79,696
United Way and Jewish Federation allocations	40,423	157,000	197,423
In-kind contributions (Note 16)	398,661	-	398,661
Local grants	<u>3,773,726</u>	<u>-</u>	<u>3,773,726</u>
	4,654,793	462,684	5,117,477
Revenue:			
Reimbursement of direct and indirect costs of providing services by:			
Medicaid and Medicare	630,403	-	630,403
Governmental and other agencies	26,571,040	-	26,571,040
Investment return designated for current operations	153,175	-	153,175
Program service fees	313,613	-	313,613
Management fees	102,040	-	102,040
Other income	<u>125,976</u>	<u>-</u>	<u>125,976</u>
	27,896,247	-	27,896,247
Net assets released from restrictions:			
Satisfaction of donor restrictions	65,447	(65,447)	-
Expiration of time restrictions on capital assets	21,930	(21,930)	-
Expiration of other time restrictions	<u>179,525</u>	<u>(179,525)</u>	<u>-</u>
	<u>266,902</u>	<u>(266,902)</u>	<u>-</u>
Total support and revenue	32,817,942	195,782	33,013,724
Operating expenses:			
Program services	28,505,496	-	28,505,496
Supporting services	<u>4,467,116</u>	<u>-</u>	<u>4,467,116</u>
Total operating expenses	<u>32,972,612</u>	<u>-</u>	<u>32,972,612</u>
Increase (decrease) in net assets before other changes	(154,670)	195,782	41,112
Other changes:			
Governmental grants to acquire and improve capital assets	-	27,050	27,050
Investment return in excess of amounts designated for current operations	117,430	2,360	119,790
Change in the value of assets held by others (Note 4)	38,691	-	38,691
Gain on disposal of property and equipment	<u>9,592</u>	<u>-</u>	<u>9,592</u>
Increase in net assets	11,043	225,192	236,235
Net assets, beginning of year	<u>12,978,777</u>	<u>4,447,455</u>	<u>17,426,232</u>
Net assets, end of year	\$ <u>12,989,820</u>	<u>4,672,647</u>	<u>17,662,467</u>

See accompanying independent auditor's report and notes to combined financial statements.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combined Statement of Functional Expenses

**Year Ended June 30, 2019
(With Comparative Totals for 2018)**

	Program Services							Supporting Services			Total Expenses		
	Children and Family Services	Elder and Disabled Services	Employment Services	Jewish Family Services	Mental Health Services	Refugee Programs	Program Maintenance	Total Program Services	Management and General	Fund Raising	Total Supporting Services	2019	2018
	Salaries	\$ 11,094,424	1,244,976	773,209	329,286	2,542,863	542,091	75,791	16,602,640	2,482,014	262,962	2,744,976	19,347,616
Payroll taxes	863,313	97,389	59,654	25,812	197,072	42,553	5,823	1,291,616	180,860	20,584	201,444	1,493,060	1,607,680
Employee benefits	1,307,934	132,857	95,573	40,712	310,068	59,023	13,044	1,959,211	297,221	29,911	327,132	2,286,343	2,253,469
Total salaries and related expenses	13,265,671	1,475,222	928,436	395,810	3,050,003	643,667	94,658	19,853,467	2,960,095	313,457	3,273,552	23,127,019	23,652,129
Occupancy	561,086	31,622	88,544	18,577	242,832	40,665	(121,250)	862,076	149,417	9,134	158,551	1,020,627	1,061,400
Professional services	183,890	25,502	12,885	1,857,460	140,492	131,431	844	2,352,504	372,774	59,680	432,454	2,784,958	1,997,889
Travel	926,468	40,402	47,651	7,104	87,195	30,138	18	1,138,976	68,165	675	68,840	1,207,816	1,361,488
Equipment costs	103,299	25,517	26,837	6,430	79,300	15,734	3,939	261,056	231,837	6,394	238,231	499,287	502,243
Food	-	-	-	7,993	139,421	-	-	147,414	-	-	-	147,414	154,968
Medical and pharmacy	26	-	-	-	19,443	-	-	19,469	-	-	-	19,469	11,183
Subcontractors	328,692	-	-	-	-	-	-	328,692	-	-	-	328,692	328,063
Insurance	85,617	10,896	5,877	4,570	108,740	11,235	12,239	239,174	78,078	1,424	79,502	318,676	295,887
Interest	-	-	-	-	38,795	-	-	38,795	-	-	-	38,795	44,341
Adult family stipends	-	-	-	-	968,750	-	-	968,750	-	-	-	968,750	920,499
Operating supplies and expenses	643,199	34,966	53,722	216,947	330,666	233,413	2,297	1,515,210	139,393	31,384	170,777	1,685,987	1,756,049
In-kind expenses	247,253	4,210	-	59,580	-	27,603	-	338,646	-	11,123	11,123	349,769	398,661
Other	22,279	4,808	252	1,008	3,167	(3,396)	-	28,118	143,478	5,106	148,584	176,702	31,095
Total direct expenses	16,367,480	1,653,145	1,164,204	2,575,479	5,208,804	1,130,490	(7,255)	28,092,347	4,143,237	438,377	4,581,614	32,673,961	32,515,895
Allocation of management and general	2,331,729	230,306	168,863	373,671	780,511	165,618	668	4,051,366	(4,058,029)	6,663	(4,051,366)	-	-
Total expenses before depreciation and amortization	18,699,209	1,883,451	1,333,067	2,949,150	5,989,315	1,296,108	(6,587)	32,143,713	85,208	445,040	530,248	32,673,961	32,515,895
Depreciation and amortization	10,694	21,608	-	15,153	192,983	13,773	12,844	267,055	150,918	8,407	159,325	426,380	456,717
Total expenses	\$ 18,709,903	1,905,059	1,333,067	2,964,303	6,182,298	1,309,881	6,257	32,410,768	236,126	453,447	689,573	33,100,341	32,972,612

See accompanying independent auditor's report and notes to combined financial statements.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combined Statements of Cash Flows

Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Increase (decrease) in net assets	\$ (281,503)	236,235
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	426,380	456,717
Gain on disposal of property and equipment	-	(9,592)
Realized and unrealized gains on investments	(192,061)	(119,790)
Change in value of assets held by others	(50,448)	(38,691)
Endowment contributions restricted for long-term investment	(315,000)	(135,684)
Government grants to acquire and improve capital assets	-	(27,050)
Decrease (increase) in accounts receivable	(206,729)	793,889
Decrease (increase) in prepaid expenses	3,789	(125,774)
Decrease in other assets	14,335	14,585
Increase (decrease) in accounts payable and accrued expenses	(9,292)	187,838
Increase (decrease) in deferred revenue	1,994	(422,912)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(608,535)	809,771
Cash flows from investing activities:		
Purchases of property and equipment	(200,590)	(261,451)
Proceeds from sale of property and equipment	-	13,500
Purchases of investments	(924,793)	(957,471)
Proceeds from sale of investments	688,197	969,229
	<hr/>	<hr/>
Net cash used in investing activities	(437,186)	(236,193)
Cash flows from financing activities:		
Cash received under endowment contributions	315,000	135,684
Principal payments on long-term debt	(138,877)	(133,663)
Government grants to acquire and improve capital assets	-	27,050
	<hr/>	<hr/>
Net cash provided by financing activities	176,123	29,071
Net increase (decrease) in cash	(869,598)	602,649
Cash, beginning of year	<hr/>	<hr/>
	4,884,626	4,281,977
Cash, end of year	<hr/>	<hr/>
	\$ 4,015,028	4,884,626
Supplemental cash flow information:		
Cash paid for interest	<hr/>	<hr/>
	\$ 39,127	44,341

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019 and 2018

(1) **Description of Organization and Summary of Significant Accounting Policies**

(a) **Description of Organization**

Gulf Coast Jewish Family and Community Services, Inc. (or Gulf Coast JFCS) has been serving Florida since 1960. The Agency is non-religious and its mission is to protect the vulnerable and help people achieve fulfilling lives by empowering individuals and strengthening families. When the agency began in 1960, its core programming was to provide counseling and family support services to the Jewish community in Pinellas County. The agency was incorporated as a 501(c)(3) organization in 1974. At that time, Gulf Coast JFCS began to diversify its array of services through public funding and broadened its scope to serve people of all backgrounds. An affiliated organization, Gulf Coast Cares, Inc. was formed in 2016 for the purpose of managing investments and providing financial support to Gulf Coast JFCS through distributions, the first of which was received in 2017.

Today, Gulf Coast JFCS has more than 500 employees and annually supports more than 30,000 people in 40 Florida Counties. The agency interacts with virtually every area of social services to provide a wide range of family support.

(b) **Financial Statement Presentation and Principles of Combination**

The Organization's combined financial statements include the financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Gulf Coast Cares, Inc. (collectively, the "Organization"). The combined financial statements are presented on the accrual basis. The Organization is required to report information regarding its combined financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

The combined statement of functional expenses includes certain prior-year summarized comparative information in total but not by functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with the Organization's combined financial statements for the year ended June 30, 2018, from which the summarized information was derived.

(c) **Financial Accounting Standards**

The Financial Accounting Standards Board (FASB) has issued authoritative guidance establishing two levels of U.S. generally accepted accounting principles (GAAP) - authoritative and nonauthoritative - and making the Accounting Standards Codification (ASC) the source of authoritative, nongovernmental GAAP, except for rules and interpretive releases of the Securities and Exchange Commission. This guidance is incorporated into ASC Topic 105, *Generally Accepted Accounting Principles*.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(d) Contributions

Contributions received are recorded as support without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire or are otherwise satisfied in the fiscal year in which the contributions are recognized. Time-restricted contributions are required to be reported as net assets with donor restrictions and are then reclassified to net assets without donor restrictions upon expiration of the time restriction.

Contributions receivable which are due in more than one year are recorded at estimated fair value by discounting future cash flows using current risk-free rates of return based on yields of U.S. Treasury securities with maturity dates similar to the expected collection period.

(e) Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on historical experience, third-party contracts, and other circumstances, which may affect the ability of payors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

(f) Investments

Investments in marketable equity securities with readily determinable fair values and all investments in debt securities are carried at their fair values in the Organization's combined statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined financial statements. Restrictions on investment earnings are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the earnings are recognized.

(g) Property and Equipment

Property and equipment are stated at cost if purchased, or at estimated market value at date of receipt if acquired by gift. Expenditures for property and equipment in excess of \$5,000 are capitalized. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements are amortized over the shorter of their useful life or the lease term. 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 the ownership of any proceeds therefrom is subject to applicable regulations.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(h) Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under the provisions of the Florida Statutes. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. The Organization reports no unrelated business taxable income; however, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities. The Organization has adopted the provisions of ASC Topic 740 relating to *Accounting for Uncertainty in Income Taxes* and does not believe it has any material income tax exposure relating to uncertain tax positions. The Organization's income tax filings for periods after the fiscal year ended June 30, 2015 remain subject to examination.

(i) Functional Expense Allocations

The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the Combined Statement of Activities. The Combined Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among programs and supporting services benefited. Personnel costs have been allocated to functional classifications based on the reporting of time spent on each by the employees. Building depreciation, insurance, maintenance and other related costs have been allocated to functional classifications based on square footage. Equipment depreciation, maintenance and related costs have been allocated based upon the location of the equipment and usage.

(j) Donated Materials and Services

Donated materials are reflected in the accompanying combined financial statements at their estimated fair market value at date of receipt. Donations of services are recorded as support at their estimated fair value if the services require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

(k) Estimates in Combined Financial Statements

The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(1) Description of Organization and Summary of Significant Accounting Policies - Continued

(l) Fair Value Measurements

The Organization has adopted FASB guidance in ASC Topic 820, *Fair Value Measurement*, which requires the use of a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels: quoted market prices that are observable for the assets or liability (Level 1); inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly (Level 2); and unobservable inputs for the asset or liability (Level 3).

The carrying amount reported in the combined statements of financial position for cash, accounts receivable and accounts payable approximates fair value because of the immediate or short-term maturities of these financial instruments.

(m) Reclassifications

Certain amounts in the 2018 combined financial statements have been reclassified to conform to the presentation of the 2019 combined financial statements.

(n) Subsequent Events

The Organization has evaluated subsequent events through December 27, 2019, the date the combined financial statements were available for issuance.

(o) Recent Accounting Pronouncements

In August 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions,” (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expiration of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement or in the notes to the financial statements and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct internal investment expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The Organization has adopted this ASU as of and for the year ended June 30, 2019. As a result, the Organization changed the presentation of its net assets classes and expanded its footnote disclosures as required by the ASU.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(2) Property and Equipment

Property and equipment consists of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>	<u>Estimated Useful Lives</u>
Land	\$ 904,915	904,915	-
Buildings and improvements	7,144,870	6,942,415	10 - 30 years
Leasehold improvements	25,803	25,803	5 - 7 years
Vehicles	202,336	202,336	5 - 7 years
Furniture and fixtures	155,152	155,152	5 - 7 years
Computer hardware and software	1,381,054	1,382,920	5 - 7 years
	<u>9,814,130</u>	<u>9,613,541</u>	
Less accumulated depreciation and amortization	<u>(5,189,295)</u>	<u>(4,762,916)</u>	
	<u>\$ 4,624,835</u>	<u>4,850,625</u>	

Depreciation and amortization expense for the years ended June 30, 2019 and 2018 was \$426,380 and \$456,717, respectively.

(3) Investments

Investments consist of the following at June 30, 2019 and 2018:

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Short-term investments:				
Money market funds	\$ -	-	359,601	359,601
Certificate of deposit	239,406	239,406	135,000	135,000
	<u>239,406</u>	<u>239,406</u>	<u>494,601</u>	<u>494,601</u>
Long-term investments:				
Money market funds	249,758	249,758	55,390	55,390
Real estate investment trust	76,977	91,052	70,230	69,542
Fixed income securities	2,108,588	2,149,879	2,107,745	2,065,919
Equity securities	3,052,934	3,401,156	2,757,811	3,013,201
	<u>5,488,257</u>	<u>5,891,845</u>	<u>4,991,176</u>	<u>5,204,052</u>
	<u>\$ 5,727,663</u>	<u>6,131,251</u>	<u>5,485,777</u>	<u>5,698,653</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(3) Investments - Continued

The Organization's investments in equity securities, corporate bonds and mutual funds are not concentrated in a single entity or in a few entities nor are there any specific industry concentrations. The Board of Directors has designated interest and dividend income for support of current operations; the remainder of investment return is retained to support operations of future years and to offset potential market declines.

(4) Beneficial Interest in Assets Held by Others

In 2002, the Organization transferred \$500,000 to Tampa-Orlando-Pinellas Jewish Foundation, Inc. (the "Foundation") and named itself as the beneficiary. In 2015, the Organization transferred \$25,000 to the Foundation and also named itself as the beneficiary for the benefit of its food pantry. Under the terms of these transfers, the Foundation has no variance power over the funds. In 2017, the Organization transferred \$25,000 to the Community Foundation of Tampa Bay (the "Community Foundation") and named itself as the beneficiary. Under the terms of this transfer, the Community Foundation has no variance power over the funds.

For the years ended June 30, 2019 and 2018, the change in the value of assets held by others was an increase of \$50,448 and an increase of \$38,691, respectively. The balance of funds held by the Foundation at June 30, 2019 and 2018 was \$1,051,442 and \$1,005,897, respectively, and the balance of funds held by the Community Foundation at June 30, 2019 and 2018 was \$29,454 and \$28,492, respectively.

(5) Contributions Receivable

Contributions receivable as of June 30, 2019 and 2018 consist of the following:

	<u>2019</u>	<u>2018</u>
Contributions receivable	\$ 55,000	235,000
Less unamortized discount	-	-
	<u>\$ 55,000</u>	<u>235,000</u>
Amounts due in:		
Less than one year	<u>\$ 55,000</u>	<u>235,000</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(6) Short-Term Note Payable

During 2018, the Organization obtained a new line of credit from a commercial bank which allows the Organization to borrow up to \$2 million at the prime rate per the Wall Street Journal (5.5% at June 30, 2019) and is secured by substantially all assets of the Organization. The line matured December 1, 2018 and was extended through March 1, 2019 effective October 31, 2018. The line was amended effective March 1, 2019 to extend the maturity date through March 1, 2020 and to require that the Organization maintain a balance of \$250,000 in a money market account at the bank. There was no outstanding balance on the line of credit at June 30, 2019 and 2018.

(7) Long-Term Debt

Long-term debt consists of the following at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
3.78% mortgage note payable due in monthly installments of \$14,834, including interest, through May 2025; secured by substantially all assets.	\$ 945,124	1,084,001
Total long-term debt	945,124	1,084,001
Less current installments	<u>144,838</u>	<u>139,439</u>
Long-term debt, excluding current installments	<u>\$ 800,286</u>	<u>944,562</u>

The 3.78% mortgage note payable agreement includes affirmative and negative covenants, which among other things, provide for the following:

- Interim financial reports be provided to the bank;
- Maintenance of a minimum debt service coverage ratio on an annual basis;
- Maintenance of unrestricted cash plus unrestricted marketable securities of at least \$1 million at the end of each fiscal quarter;
- Limits on new debt of \$250,000 per fiscal year without prior bank approval.

The Organization was not in compliance with the debt service coverage ratio covenant at June 30, 2019. The bank granted a covenant waiver for the violation dated December 11, 2019.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(7) Long-Term Debt - Continued

The aggregate maturities of long-term debt for each of the five years subsequent to June 30, 2019 and thereafter are as follows:

<u>Year Ending June 30,</u>	
2020	\$ 144,838
2021	150,385
2022	156,178
2023	162,194
2024	168,419
Thereafter	<u>163,110</u>
	\$ <u><u>945,124</u></u>

(8) Contingencies

The Organization routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of the Organization's program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, on the Organization's combined financial statements cannot be determined at this time and no provision has been made for any such adjustment in the accompanying combined financial statements.

The Organization is also subject to Medicare and Medicaid audits. As of June 30, 2019 and 2018, the Organization has included a provision for any potential third party payor liabilities in the amount of \$50,000. The effect of an adjustment, if any, resulting from future audits cannot be determined at this time and no provision above these reserves has been made for any such adjustment in the accompanying combined financial statements.

The Organization is also involved in legal actions arising during the ordinary course of its operations. Management believes that any liability incurred in connection with these claims would be nominal in amount and covered under the Organization's insurance policies. In the opinion of management, no material liability exists with respect to these claims.

(9) Leases

The Organization leases office space, residences for its clients, and certain equipment and vehicles. Security deposits related to such leases are included in other assets. Rental expense on all operating leases was approximately \$702,000 in fiscal 2019 and \$748,000 in fiscal 2018. The majority of the Organization's operating leases include cancellation provisions in the event of a loss of funding.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(9) Leases - Continued

Future minimum lease payments under noncancellable operating leases for real estate, equipment and vehicles (with initial or remaining terms in excess of one year) as of June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	
2020	\$ 598,000
2021	171,100
2022	<u>36,100</u>
	\$ <u>805,200</u>

(10) Net Assets With Donor Restrictions

Net assets with donor restrictions as of June 30, 2019 and 2018 relate to the following:

	<u>2019</u>	<u>2018</u>
Temporary restrictions:		
Restricted for future periods	\$ 55,000	235,000
Unappropriated endowment earnings	39,104	-
Facilities subject to time restrictions	72,579	92,319
Vehicles subject to time restrictions	5,107	8,432
Restricted for specific programs	113,124	-
Trokey loan fund	15,476	15,476
Jewish Federation	157,000	157,000
Permanent restrictions:		
Weinberg endowment match	1,110,242	1,110,242
Ohlhausen endowment	3,319,178	3,004,178
Yad b Yad endowment	<u>50,000</u>	<u>50,000</u>
	\$ <u>4,936,810</u>	<u>4,672,647</u>

Under the terms of the Ohlhausen endowment agreement, the Organization may spend up to 5% of the endowment annually to support the Organization's mission.

Notes to Combined Financial Statements - Continued

(11) Endowment Funds

The Organization's internally-controlled endowment net assets are comprised of investments held in donor endowments and funds designated by the Board of Directors to function as endowments. As required by U.S. generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Board of Directors has interpreted the wishes of donors and state law as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment; (b) the original value of subsequent gifts to the permanent endowment; and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is also considered to be a component of net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization.

Investment Return Objectives, Risk Parameters and Strategies

The Board of Directors has adopted an investment policy approved by the Board of Directors. The policy stipulates that the endowment investments should be managed as a long-term goal designed to maintain the purchasing power of the endowment assets as well as to provide additional growth through investment return. To achieve that objective, the Organization has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation protected rate of return and grow the fund. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk. The Organization will pursue a strategy seeking a long-term rate of return of between 5.85% and 8.5%.

Spending Policy

The Organization's spending policy will be based on actual investment returns and is annually determined and approved by the Board of Directors. Spending policy rates will generally range from 3% to 4.5% after consideration of various factors including operating needs, rates of inflation, the purpose of donor restricted endowments and other factors.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(11) Endowment Funds - Continued

Endowment net assets by type of fund consist of the following at June 30, 2019 and 2018:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
2019:			
Board-designated endowment funds	\$ 2,693,623	-	2,693,623
Donor-restricted endowment funds	<u>-</u>	<u>4,518,524</u>	<u>4,518,524</u>
	<u>\$ 2,693,623</u>	<u>4,518,524</u>	<u>7,212,147</u>
2018:			
Board-designated endowment funds	\$ 2,568,622	-	2,568,622
Donor-restricted endowment funds	<u>-</u>	<u>4,164,420</u>	<u>4,164,420</u>
	<u>\$ 2,568,622</u>	<u>4,164,420</u>	<u>6,733,042</u>

Changes in endowment net assets for the years ended June 30, 2019 and 2018 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
Balance at June 30, 2017	\$ 2,505,953	4,080,366	6,586,319
Contributions	-	130,684	130,684
Net investment income	100,091	2,360	102,451
Net appreciation and change in value of assets held by others	158,481	-	158,481
Withdrawals	(244,893)	-	(244,893)
Reclassifications	<u>48,990</u>	<u>(48,990)</u>	<u>-</u>
Balance at June 30, 2018	2,568,622	4,164,420	6,733,042
Contributions	100,225	315,000	415,225
Net investment income	119,633	-	119,633
Net appreciation and change in value of assets held by others	203,058	39,104	242,162
Withdrawals	<u>(297,915)</u>	<u>-</u>	<u>(297,915)</u>
Balance at June 30, 2019	<u>\$ 2,693,623</u>	<u>4,518,524</u>	<u>7,212,147</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(12) Funding and Credit Concentrations

Substantially all of the Organization's activities are supported by funds provided by the United States Federal Government and the State of Florida. As of June 30, 2019 and 2018, the Organization's receivables from these funding sources were approximately \$3,180,000 and \$2,839,000, respectively.

The Organization maintains several deposit accounts with what management believes to be a high credit quality financial institutions. At June 30, 2019, the Organization's cash balances exceeded federal deposit insurance limits by approximately \$3.7 million.

(13) 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 money market mutual funds, fixed income mutual funds, equity mutual funds and 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 Organization's investments in corporate bonds, U.S. Treasury securities and U.S. government bonds, and its beneficial interest in assets held by others are considered to be Level 2 fair value measurements.

Level 3: Valuation is based on unobservable inputs. The Organization does not have any Level 3 fair value measurements.

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.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(13) Fair Value Measurements - Continued

Fair value of assets measured on a recurring basis at June 30, 2019 is as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Assets:				
Money market funds	\$ 249,758	249,758	-	-
Certificate of deposit	239,406	-	239,406	-
Fixed income securities:				
Corporate bonds	406,195	-	406,195	-
Intermediate-term	1,085,080	1,085,080	-	-
High yield funds	245,245	245,245	-	-
U.S. Treasury securities	373,781	-	373,781	-
U.S. government bonds	39,577	-	39,577	-
Equity securities:				
Domestic funds	1,092,888	1,092,888	-	-
International funds	763,630	763,630	-	-
Large cap growth funds	168,787	168,787	-	-
Large cap value funds	754,417	754,417	-	-
Large cap stocks	278,063	278,063	-	-
Emerging markets	18,893	18,893	-	-
Mid-cap funds	236,086	236,086	-	-
Small cap funds	179,445	179,445	-	-
Total investments	6,131,251	5,072,292	1,058,959	-
Beneficial interest in assets held by others	1,080,896	-	1,080,896	-
	<u>\$ 7,212,147</u>	<u>5,072,292</u>	<u>2,139,855</u>	<u>-</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(13) Fair Value Measurements - Continued

Fair value of assets measured on a recurring basis at June 30, 2018 is as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Assets:				
Money market funds	\$ 414,991	414,991	-	-
Certificate of Deposit	135,000	-	135,000	-
Fixed income securities:				
Corporate bonds	431,074	-	431,074	-
Intermediate-term	968,848	968,848	-	-
High yield funds	213,147	213,147	-	-
U.S. Treasury securities	378,936	-	378,936	-
U.S. government bonds	73,914	-	73,914	-
Equity securities:				
Domestic funds	971,716	971,716	-	-
International funds	634,888	634,888	-	-
Large cap growth funds	200,623	200,623	-	-
Large cap value funds	637,511	637,511	-	-
Large cap stocks	212,408	212,408	-	-
Emerging markets	41,600	41,600	-	-
Mid-cap funds	197,332	197,332	-	-
Small cap funds	186,665	186,665	-	-
Total investments	5,698,653	4,679,729	1,018,924	-
Beneficial interest in assets held by others	1,034,389	-	1,034,389	-
	<u>\$ 6,733,042</u>	<u>4,679,729</u>	<u>2,053,313</u>	<u>-</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(14) Related Party Transactions

The Organization has economic interests in two affiliates: Gulf Coast Egret Housing, Inc. (Egret) and Gulf Coast Heron Housing, Inc. (Heron). At June 30, 2019 and 2018, amounts due from these affiliates totaled \$91,377 and \$115,765, respectively. These affiliates paid the Organization management fees of \$102,040 for the years ended June 30, 2019 and 2018. Summarized financial information for the affiliates at June 30, 2019 and for the year then ended is as follows:

	<u>Egret</u>	<u>Heron</u>
<i>Statements of Financial Position</i>		
Assets:		
Net property and equipment	\$ 310,186	3,128,586
Other	<u>47,710</u>	<u>467,698</u>
	\$ <u>357,896</u>	<u>3,596,284</u>
Liabilities and net deficit:		
Accounts payable	\$ 24,745	47,119
Due to affiliate	75,101	16,276
Long-term debt	583,000	5,832,392
Net deficit	<u>(324,950)</u>	<u>(2,299,503)</u>
	\$ <u>357,896</u>	<u>3,596,284</u>
<i>Statements of Activities</i>		
Revenue:		
Rental income	\$ 65,831	812,781
Other	<u>312</u>	<u>12,420</u>
	66,143	825,201
Expenses	<u>96,682</u>	<u>933,669</u>
Decrease in net assets	\$ <u>(30,539)</u>	<u>(108,468)</u>

(15) Pension Plan

Effective July 1, 2005, the Organization adopted a 403(b) retirement plan (the "Plan") administered by Mutual of America. Employees are eligible to participate once they attain the age of eighteen and complete one year of service. Effective July 1, 2013, the Organization elected to reinstate matching contributions equal to the lesser of 25% of participant contributions or 2% of participant earnings. For the years ended June 30, 2019 and 2018 total contributions were \$87,259 and \$86,824, respectively. Participants' rights to employer contributions fully vest after five years of service as defined in the Plan.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(16) In-Kind Contributions

The values of in-kind contributions (i.e. donated materials and services) included in the combined financial statements and the corresponding expenses for the years ended June 30, 2019 and 2018, are as follows:

	<u>2019</u>	<u>2018</u>
Clothes and household items	\$ 122,548	89,008
Office space	103,623	110,214
Supplies and other	<u>123,598</u>	<u>199,439</u>
	<u>\$ 349,769</u>	<u>398,661</u>

In addition, donated services for the years ended June 30, 2019 and 2018 with estimated values of approximately \$326,000 and \$421,000, respectively, were not recognized in the combined financial statements because they did not meet the criteria for recognition.

(17) Deferred Revenue

Deferred revenue as of June 30, 2019 and 2018 consists of fixed payments received from the following:

	<u>2019</u>	<u>2018</u>
Community Based Care of Central Florida	\$ 180,959	103,186
Our Kids Miami	-	193,000
Eckerd Youth Alternatives	467,536	304,328
Office of the Attorney General	-	24,396
Jewish Federation of North America	30,771	30,094
Community Care for the Elderly	-	17,000
HIAS	-	4,797
Other	<u>18,234</u>	<u>18,705</u>
	<u>\$ 697,500</u>	<u>695,506</u>

(18) Matching Requirements

The Organization received a substantial portion of its support from various funding sources which required local matches. These requirements were substantially met through program service fees and contributions from individuals, businesses and foundations during the years ended June 30, 2019 and 2018.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Combined Financial Statements - Continued

(19) Liquidity and Availability of Resources

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The following represents the Organization's financial assets as of June 30, 2019 and 2018, reduced by amounts not available for general use because of contractual, donor imposed, or board reserve designations within one year of the statement of financial position date. Those amounts not available include amounts set aside for longer-term investing in the endowments.

	<u>2019</u>	<u>2018</u>
Financial assets:		
Cash	\$ 4,015,028	4,884,626
Accounts receivable, net	4,064,897	3,678,168
Contributions receivable	55,000	235,000
Short-term investments	239,406	494,601
Long-term investments	5,891,845	5,204,052
Beneficial interest in assets held by others	<u>1,080,896</u>	<u>1,034,389</u>
Total financial assets	15,347,072	15,530,836
Less amounts unavailable for general expenditure within one year due to:		
Board-imposed restrictions:		
Board-designated endowment	(2,693,623)	(2,568,622)
Contractual or donor-imposed restrictions:		
Donor-restricted endowment	(4,518,524)	(4,164,420)
Restricted for specific programs by donors	(113,124)	-
Trokey loan fund	<u>(15,476)</u>	<u>(15,476)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>8,006,325</u>	<u>8,782,318</u>

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

The Organization's board has designated a portion of its unrestricted resources for endowment purposes (see Note 11). Those amounts are identified as board-designated in the table above. These funds are invested for long-term appreciation and current income but remain available and may be spent at the discretion of the Board.

The Organization also has a line of credit available to meet short-term needs (see Note 6).

SUPPLEMENTARY FINANCIAL INFORMATION

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2019

Federal/State Agency/ Pass-through Entity/ Federal Program/State Project	CFDA/ CSEA Number	Contract/ Grant Number	Expenditures	Transfers to Subrecipients
<i>U.S. Department of Health and Human Services</i>				
Assistance for Torture Victims	93.604	90ZT0168-03-00 90ZT0190-01-00	\$ 97,513 346,691 <u>444,204</u>	- - <u>-</u>
Refugee and Entrant Assistance Discretionary Grants	93.576	90XR0027-02	88,090 <u>88,090</u>	- <u>-</u>
Passed-through from Jewish Federation of North America: Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	D-14	46,866 <u>46,866</u>	- <u>-</u>
Passed-through from Central Florida Behavioral Health Network, Inc.:				
Block Grants for Community Mental Health Services	93.958	QB014-18	376,020	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QB014-18	89,525 <u>465,545</u>	- <u>-</u>
Passed-through from Area Agency on Aging: Special Programs for the Aging-Title III, Part B Grants for Supportive Services and Senior Centers	93.044	EA019-GCJFCS EA018-GCJFCS	129,348 181,729 <u>311,077</u>	- - <u>-</u>
Passed-through from Eckerd Youth Alternatives, Inc.:				
Promoting Safe and Stable Families	93.556	ECA-C13-CMO-GCJ-FY20 ECA-C13-FRS-GCJ-FY20 ECA-C13-KIN-GCJ-FY20 ECA-C6-DIV-GCHGA-FY21 ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	21,770 176,434 2 5,361 136,837 194,010 <u>534,414</u>	- - - - - 37,076 <u>37,076</u>
Temporary Assistance for Needy Families	93.558	ECA-C13-CMO-GCJ-FY20 ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	462,891 902,565 370,467 <u>1,735,923</u>	- - 70,800 <u>70,800</u>
Community-Based Child Abuse Prevention Grants	93.590	ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	80,189 115,484 <u>195,673</u>	- 22,088 <u>22,088</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ECA-C13-CMO-GCJ-FY20 ECA-C13-FRS-GCJ-FY20 ECA-C13-KIN-GCJ-FY20 ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	252,712 16 21 50,916 28,845 <u>332,510</u>	- - - - 5,522 <u>5,522</u>
Foster Care Title IV-E	93.658	ECA-C13-CMO-GCJ-FY20 ECA-C13-FRS-GCJ-FY20 ECA-C13-KIN-GCJ-FY20 ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	2,094,340 13,096 15,904 187,230 63,481 <u>2,374,051</u>	- - - - 12,129 <u>12,129</u>
Adoption Assistance	93.659	ECA-C13-CMO-GCJ-FY20 ECA-C13-FRS-GCJ-FY20 ECA-C13-KIN-GCJ-FY20 ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	437,198 476 636 2,999 36,651 <u>477,960</u>	- - - - 7,001 <u>7,001</u>
Child Abuse and Neglect State Grants	93.669	ECA-C6-DIV-GCJ-FY19 ECA-C13-IHS-GCJ-FY19	57,486 17,984 <u>75,470</u>	- 3,451 <u>3,451</u>

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued

Year Ended June 30, 2019

<u>Federal/State Agency/ Pass-through Entity/ Federal Program/State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Passed-through from Embrace Families:				
Promoting Safe and Stable Families	93.556	OROS001-1721	\$ 250,770	-
Temporary Assistance for Needy Families	93.558	OROS001-1721	306,101	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	OROS001-1721	93,272	-
Foster Care Title IV-E	93.658	OROS001-1721	737,217	-
Adoption Assistance	93.659	OROS001-1721	245,900	-
Child Abuse and Neglect State Grants	93.669	OROS001-1721	1,814	-
Chafee Foster Care Independence Program	93.674	OROS001-1721	51,804	-
			<u>1,686,878</u>	<u>-</u>
Passed-through from Hebrew Immigrant Aid Society:				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	1801MDRVMG 1901MDRVMG	42,763 43,471	- -
			<u>86,234</u>	<u>-</u>
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0116-02-00 90RP0116-03-00	41,006 60,739	- -
			<u>101,745</u>	<u>-</u>
Passed-through from Broward Behavioral Health Coalition:				
Block Grants for Community Mental Health Services	93.958	34356-17-4	206,296	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34356-17-4	37,573	-
			<u>243,869</u>	<u>-</u>
Passed-through from Lutheran Services of Florida Health Systems:				
Block Grants for Community Mental Health Services	93.958	LS018	50,423	-
			<u>50,423</u>	<u>-</u>
Passed-through from Central Florida Cares Health System, Inc.:				
Block Grants for Community Mental Health Services	93.958	GCJ20	24,950	-
			<u>24,950</u>	<u>-</u>
Passed-through from State of Florida Department of Children and Families:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	LK194	206,870	-
			<u>206,870</u>	<u>-</u>
Passed-through from CareerSource Pinellas:				
Temporary Assistance for Needy Families	93.558	n/a	1,326,267	-
			<u>1,326,267</u>	<u>-</u>
Subtotal - U.S. Department of Health and Human Services			<u>10,809,019</u>	<u>158,067</u>
<i>U.S. Department of State</i>				
Passed-through Hebrew Immigrant Aid Society:				
U.S. Refugee Admissions Program	19.510	SPRMC018-CA-0007 SPRMC019-CA-0029 SPRMC017-CA-1008	77,616 147,950 6,250	- - -
			<u>231,816</u>	<u>-</u>
Subtotal - U.S. Department of State			<u>231,816</u>	<u>-</u>
Total Expenditures of Federal Awards			\$ <u>11,040,835</u>	<u>158,067</u>

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued

Year Ended June 30, 2019

<u>Federal/State Agency/ Pass-through Entity/ Federal Program/State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
<i>State of Florida Department of Children and Families</i>				
Community Care for Disabled Adults	60.008	QG501	\$ 5,442	-
			<u>5,442</u>	<u>-</u>
Passed-through from Eckerd Youth Alternatives, Inc.:				
Out-of-Home Supports	60.074	ECA-C13-KIN-GCJ-FY20	284,235	-
			<u>284,235</u>	<u>-</u>
In-Home Supports	60.075	ECA-C13-FRS-GCJ-FY20	522,195	-
		ECA-C6-DIV-GCJ-FY19	13,764	-
		ECA-C13-IHS-GCJ-FY19	2,936	625
			<u>538,895</u>	<u>625</u>
CBC - Purchase Therapeutic Services for Children	60.183	ECA-C13-IHS-GCJ-FY19	27,140	5,193
			<u>27,140</u>	<u>5,193</u>
Passed-through from Embrace Families:				
Out-of-Home Supports	60.074	OROS001-1721	71,079	-
In-Home Supports	60.075	OROS001-1721	86,934	-
Extended Foster Care	60.141	OROS001-1721	10,367	-
			<u>168,380</u>	<u>-</u>
Subtotal - Department of Children and Families			<u>1,024,092</u>	<u>5,818</u>
<i>State of Florida Department of Elder Affairs</i>				
Passed-through from Area Agency on Aging:				
Home Care for the Elderly	65.001	EH018	52,313	-
Local Services Programs	65.009	EL018	71,787	-
Alzheimer's Respite Services	65.004	EZ018	116,280	-
Community Care for the Elderly	65.010	EC018	460,981	-
Subtotal - Department of Elder Affairs			<u>701,361</u>	<u>-</u>
<i>State of Florida Department of Financial Services</i>				
Holocaust Victims Assistance Act	43.003	CS094	37,499	-
Subtotal - Department of Financial Services			<u>37,499</u>	<u>-</u>
Total Expenditures of State Financial Assistance			\$ <u>1,762,952</u>	<u>5,818</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Expenditures of Federal Awards and State Financial Assistance - Continued

Totals by Federal Award Program and State Financial Assistance Project

<u>Federal Award Programs</u>	<u>CFDA/ CSFA No.</u>	<u>Expenditures</u>
<i>U.S. Department of Health and Human Services</i>		
<i>TANF Cluster:</i>		
Temporary Assistance for Needy Families	93.558	\$ 3,368,291
<i>Aging Cluster:</i>		
Special Programs for the Aging-Title III, Part B		
Grants for Supportive Services and Senior Centers	93.044	311,077
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	46,866
Promoting Safe and Stable Families	93.556	785,184
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	206,870
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	86,234
Refugee and Entrant Assistance Discretionary Grants	93.576	189,835
Community-Based Child Abuse Prevention Grants	93.590	195,673
Assistance for Torture Victims	93.604	444,204
Stephanie Tubbs Jones Child Welfare Services Program	93.645	425,782
Foster Care Title IV-E	93.658	3,111,268
Adoption Assistance	93.659	723,860
Child Abuse and Neglect State Grants	93.669	77,284
Chafee Foster Care Independence Program	93.674	51,804
Block Grants for Community Mental Health Services	93.958	657,689
Block Grants for Prevention and Treatment of Substance Abuse	93.959	127,098
		<u>10,809,019</u>
<i>U.S. Department of State</i>		
U.S. Refugee Admissions Program	19.510	<u>231,816</u>
		<u>231,816</u>
Total Expenditures of Federal Awards		\$ <u>11,040,835</u>
<u>State Financial Assistance Projects</u>		
<i>State of Florida Department of Children and Families</i>		
Community Care for Disabled Adults	60.008	\$ 5,442
Out-of-Home Supports	60.074	355,314
In-Home Supports	60.075	625,829
Extended Foster Care Program	60.141	10,367
CBC - Purchase Therapeutic Services for Children	60.183	27,140
		<u>1,024,092</u>
<i>State of Florida Department of Elder Affairs</i>		
Home Care for the Elderly	65.001	52,313
Alzheimer's Respite Services	65.004	116,280
Local Services Program	65.009	71,787
Community Care for the Elderly	65.010	460,981
		<u>701,361</u>
<i>State of Florida Department of Financial Services</i>		
Holocaust Victims Assistance Grants	43.003	37,499
		<u>37,499</u>
Total Expenditures of State Financial Assistance		\$ <u>1,762,952</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended June 30, 2019

(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 Gulf Coast Jewish Family and Community Services, Inc. and Affiliate under programs of the federal government and state grant activity of the State of Florida for the year ended June 30, 2019. 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) and Chapter 10.650, *Rules of the State of Florida Auditor General*. Because the Schedule presents only a selected portion of the operations of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate, it is not intended to and does not present the combined financial position, changes in net assets, or cash flows of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate. 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. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) **Other**

The accompanying Schedule presents federal expenditures and state financial assistance by pass-through agency. Expenditures of certain federal programs and state projects were awarded to Gulf Coast Jewish Family and Community Services, Inc. and Affiliate by more than one pass-through agency or under more than one contract. Total expenditures for each federal program and state financial assistance project are summarized on page 28.

Due to the negotiated indirect cost rate agreement with the U.S. Department of Health and Human Services, the Organization is not using the 10% de minimus rate allowed under the Uniform Guidance.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

**Schedule of Support and Revenue and Expenses for Programs
Funded by Juvenile Welfare Board of Pinellas County**

Year Ended June 30, 2019

	<u>Violence Prevention</u>	<u>Family Services Initiative</u>	<u>Total</u>
Operating support and revenue:			
Juvenile Welfare Board	\$ 681,728	268,794	950,522
	<u>681,728</u>	<u>268,794</u>	<u>950,522</u>
Operating expenses:			
Salaries	490,431	185,245	675,676
Payroll taxes and employee benefits	91,028	35,696	126,724
Occupancy	38,722	2,629	41,351
Professional services	119	45	164
Travel	2,063	5,519	7,582
Equipment costs	4,299	583	4,882
Insurance	3,284	1,240	4,524
Operating supplies and expenses	21,358	12,904	34,262
Other	-	152	152
Administrative cost allocations	89,529	35,322	124,851
	<u>740,833</u>	<u>279,335</u>	<u>1,020,168</u>
Program loss	\$ <u>(59,105)</u>	<u>(10,541)</u>	<u>(69,646)</u>

** These programs may show income or losses in the fiscal year being reported on as the contract term for this program is October 1st through September 30th.*

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part I: Actual Funding Sources

Year Ended June 30, 2019

Funding Sources and Revenue	State-Designated SAMH Cost Centers													
	State SAMH-Funded Cost Centers													
	Adult Mental Health													
	Case Management	Incidentals	Incidentals	Information and Referral	Intervention	Medical Services	Outpatient Group	Outpatient Individual	Residential Level 1	Residential Level IV	Residential Level IV	Residential Level IV	Residential Level IV	Residential Level IV
IA. State SAMH funding:														
(1) Contract #QB014-18	\$ 13,788	121,583	-	98,532	-	4,912	89,975	30,659	-	1,685,424	-	-	-	-
(2) Contract #34356-17-4	-	-	36,489	-	82,648	-	-	-	751,980	-	269,578	-	-	265,056
(3) Contract #GCJ20	-	-	-	-	-	-	-	-	-	-	-	152,903	-	-
(4) Contract #LS018	-	-	-	-	-	-	-	-	-	-	-	-	312,068	-
Total state SAMH funding	<u>13,788</u>	<u>121,583</u>	<u>36,489</u>	<u>98,532</u>	<u>82,648</u>	<u>4,912</u>	<u>89,975</u>	<u>30,659</u>	<u>751,980</u>	<u>1,685,424</u>	<u>269,578</u>	<u>152,903</u>	<u>312,068</u>	<u>265,056</u>
IB. Other government funding:														
(1) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	6,352	-	-	-	-	3,344	42,868	32,973	19,027	-	-	-	-	-
(3) Local governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other government funding	<u>6,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,344</u>	<u>42,868</u>	<u>32,973</u>	<u>19,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. All other revenues:														
(1) 1st & 2nd party payments	-	-	-	-	-	-	-	-	-	-	-	-	-	39,980
(2) 3rd party payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions	-	-	-	-	25	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total for all other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,980</u>
Total funding	\$ <u>20,140</u>	<u>121,583</u>	<u>36,489</u>	<u>98,532</u>	<u>82,673</u>	<u>8,256</u>	<u>132,843</u>	<u>63,632</u>	<u>771,007</u>	<u>1,685,424</u>	<u>269,578</u>	<u>152,903</u>	<u>312,068</u>	<u>305,036</u>

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part I: Actual Funding Sources - Continued

Funding Sources and Revenue	State-Designated SAMH Cost Centers																
	State SAMH-Funded Cost Centers																
	Adult Mental Health						Child Mental Health		Adult Substance Abuse								
	Room and Board/ Supervision Level II	Outreach	Case Coordination	Recovery Support Individual	Recovery Support Individual	Total Adult Mental Health	Recovery Support Individual	Total Child Mental Health	Clinical Supervision	Incidentals	Incidentals	Intervention	Outreach	Prevention	Recovery Support Individual	Recovery Support Individual	Total Adult Substance Abuse
IA. State SAMH funding:																	
(1) Contract #QB014-18	\$ 1,368,708	-	-	185,498	-	3,599,079	-	-	-	51,396	-	91,562	16,784	58,508	103,053	-	321,303
(2) Contract #34356-17-4	-	16,054	-	-	101,262	1,523,067	13,595	13,595	4,597	-	14,777	-	-	-	-	48,339	67,713
(3) Contract #CCJ20	-	-	-	-	-	152,903	-	-	-	-	-	-	-	-	-	-	-
(4) Contract #LS018	-	-	125,727	-	-	437,795	-	-	-	-	-	-	-	-	-	-	-
Total state SAMH funding	<u>1,368,708</u>	<u>16,054</u>	<u>125,727</u>	<u>185,498</u>	<u>101,262</u>	<u>5,712,844</u>	<u>13,595</u>	<u>13,595</u>	<u>4,597</u>	<u>51,396</u>	<u>14,777</u>	<u>91,562</u>	<u>16,784</u>	<u>58,508</u>	<u>103,053</u>	<u>48,339</u>	<u>389,016</u>
IB. Other government funding:																	
(1) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	104,564	-	-	-	-	-	-	-	-	-	-	-
(3) Local governments	11,759	-	-	-	-	11,759	-	-	-	-	-	-	-	-	-	-	-
(4) Federal contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other government funding	<u>11,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,323</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
IC. All other revenues:																	
(1) 1st and 2nd party payments	97,458	-	-	-	-	137,438	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd party payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions	350	-	-	-	-	375	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total for all other revenues	<u>97,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funding	\$ <u>1,478,275</u>	<u>16,054</u>	<u>125,727</u>	<u>185,498</u>	<u>101,262</u>	<u>5,966,980</u>	<u>13,595</u>	<u>13,595</u>	<u>4,597</u>	<u>51,396</u>	<u>14,777</u>	<u>91,562</u>	<u>16,784</u>	<u>58,508</u>	<u>103,053</u>	<u>48,339</u>	<u>389,016</u>

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part I: Actual Funding Sources - Continued

Funding Sources and Revenue	State-Designated SAMH Cost Centers		State SAMH-Funded Cost Centers			Non SAMH Cost Centers	Administrative	Total Funding
	Child Substance Abuse		State-Designated SAMH Cost Centers					
	Recovery Support Individual	Total Child Substance Abuse	Total for State SAMH-Funded Cost Centers	Total for Nonstate-Funded SAMH Cost Centers	Total for All State Designated SAMH Cost Centers			
IA. State SAMH funding:								
(1) Contract #QB014-18	\$ -	-	3,920,382	-	3,920,382	-	-	3,920,382
(2) Contract #34356-17-4	12,285	12,285	1,616,660	-	1,616,660	-	-	1,616,660
(3) Contract #GCJ20	-	-	152,903	-	152,903	-	-	152,903
(4) Contract #LS018	-	-	437,795	-	437,795	-	-	437,795
Total state SAMH funding	<u>12,285</u>	<u>12,285</u>	<u>6,127,740</u>	<u>-</u>	<u>6,127,740</u>	<u>-</u>	<u>-</u>	<u>6,127,740</u>
IB. Other government funding:								
(1) Other state agency funding	-	-	-	-	-	16,390,022	-	16,390,022
(2) Medicaid	-	-	104,564	77,039	181,603	485,356	-	666,959
(3) Local governments	-	-	11,759	400,605	412,364	3,503,910	-	3,916,274
(4) Federal contracts	-	-	-	-	-	532,294	-	532,294
(5) In-kind from local government	-	-	-	-	-	-	-	-
Total other government funding	<u>-</u>	<u>-</u>	<u>116,323</u>	<u>477,644</u>	<u>593,967</u>	<u>20,911,582</u>	<u>-</u>	<u>21,505,549</u>
IC. All other revenues:								
(1) 1st and 2nd party payments	-	-	137,438	13,798	151,236	184,903	-	336,139
(2) 3rd party payments	-	-	-	41,704	41,704	-	-	41,704
(3) Medicare	-	-	-	52,562	52,562	-	-	52,562
(4) Contributions	-	-	375	5,050	5,425	853,857	118,205	977,487
(5) Other	-	-	-	28,600	28,600	3,381,827	17,461	3,427,888
(6) In-kind	-	-	-	714	714	349,055	-	349,769
Total for all other revenues	<u>-</u>	<u>-</u>	<u>137,813</u>	<u>142,428</u>	<u>280,241</u>	<u>4,769,642</u>	<u>135,666</u>	<u>5,185,549</u>
Total funding	\$ <u>12,285</u>	<u>12,285</u>	<u>6,381,876</u>	<u>620,072</u>	<u>7,001,948</u>	<u>25,681,224</u>	<u>135,666</u>	<u>32,818,838</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part II: Actual Expenses

Year Ended June 30, 2019

Expense Categories	State-Designated SAMH Cost Centers													Room and Board/ Supervision Level I
	State SAMH-Funded Cost Centers													
	Adult Mental Health													
Case Management	Incidentals	Incidentals	Information and Referral	Intervention	Medical Services	Outpatient Group	Outpatient Individual	Residential Level I	Residential Level IV	Residential Level IV	Residential Level IV	Residential Level IV	Residential Level IV	
Contract Number	QB014-18	QB014-18	34356-17-4	QB014-18	34356-17-4	QB014-18	QB014-18	QB014-18	34356-17-4	QB014-18	34356-17-4	GCJ20	LS018	34356-17-4
IIA. Personnel expenses:														
Salaries	\$ 40,158	-	-	54,334	65,020	22,228	87,380	54,792	345,001	322,174	35,509	39,807	42,994	185,770
Payroll taxes and benefits	15,936	-	-	14,965	11,346	3,796	15,842	7,877	51,367	64,921	6,279	6,574	10,254	27,659
Total personnel costs	56,094	-	-	69,299	76,366	26,024	103,222	62,669	396,368	387,095	41,788	46,381	53,248	213,429
IIB. Other expenses:														
Building occupancy	2,919	-	-	9,775	1,833	717	17,075	8,181	75,773	23,007	1,477	323	2,988	40,801
Professional services	729	-	-	838	401	179	2,535	1,476	51,169	4,886	507	120	466	27,552
Travel	37	-	-	536	2,010	9	209	157	1,223	26,391	5,574	2,679	8,175	659
Equipment	257	-	-	1,462	400	63	1,595	818	9,156	5,225	474	2,934	192	4,930
Food services	-	-	-	-	-	-	-	-	32,043	-	-	-	-	17,254
Indigent drug program	-	18,333	-	-	-	-	-	-	-	-	-	-	-	-
Medical and pharmacy	9	-	-	29	-	2	53	26	134	-	-	-	-	249
Subcontracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	892	-	-	2,372	1,088	358	3,789	1,833	23,063	6,091	636	718	807	12,418
Interest	327	-	-	-	-	80	818	547	16,365	-	-	-	-	8,812
Adult family stipends	-	-	-	-	-	-	-	-	-	701,428	79,431	60,517	92,065	-
Operating supplies and expenses	427	129,366	34,506	1,528	1,348	105	2,275	1,164	13,620	9,620	1,043	389	3,143	7,334
Other	4	-	-	128	134	1	139	50	374	163	-	-	-	201
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other expenses	5,601	147,699	34,506	16,668	7,214	1,514	28,488	14,252	222,920	776,811	89,142	67,680	107,836	120,210
Total personnel and other expenses	61,695	147,699	34,506	85,967	83,580	27,538	131,710	76,921	619,288	1,163,906	130,930	114,061	161,084	333,639
IIC. Distributed indirect costs:														
Administrative	9,014	21,472	5,041	12,543	12,211	4,023	19,225	11,232	90,447	170,132	19,129	16,664	23,535	48,728
Total actual operating expenses	70,709	169,171	39,547	98,510	95,791	31,561	150,935	88,153	709,735	1,334,038	150,059	130,725	184,619	382,367
IID. Unallowable costs:														
Unallowable costs	1	-	-	118	-	-	123	42	216	163	-	-	-	117
	\$ 70,708	169,171	39,547	98,392	95,791	31,561	150,812	88,111	709,519	1,333,875	150,059	130,725	184,619	382,250
IIE. Capital expenditures:														
Capital expenditures	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part II: Actual Expenses - Continued

Expense Categories	State-Designated SAMH Cost Centers																
	State SAMH-Funded Cost Centers																
	Adult Mental Health						Child Mental Health		Adult Substance Abuse								
Room and Board/ Supervision Level II	Outreach	Case Coordination	Recovery Support Individual	Recovery Support Individual	Total Adult Mental Health	Recovery Support Individual	Total Child Mental Health	Clinical Supervision	Incidentals	Incidentals	Intervention	Outreach	Prevention	Recovery Support Individual	Recovery Support Individual	Total Adult Substance Abuse	
Contract Number	QB014-18	34356-17-4	LS018	QB014-18	34356-17-4	34356-17-4		34356-17-4	QB014-18	34356-17-4	QB014-18	QB014-18	QB014-18	QB014-18	34356-17-4		
IIA. Personnel expenses:																	
Salaries	\$ 522,052	15,671	-	131,070	67,459	2,031,419	9,057	9,057	3,063	-	-	3,719	45,552	39,341	72,816	32,203	196,694
Payroll taxes and benefits	125,087	2,735	448	21,677	10,435	397,198	1,401	1,401	474	-	-	482	7,377	11,267	12,042	4,981	36,623
Total personnel costs	647,139	18,406	448	152,747	77,894	2,428,617	10,458	10,458	3,537	-	-	4,201	52,929	50,608	84,858	37,184	233,317
II B. Other expenses:																	
Building occupancy	194,470	442	-	1,879	4,623	386,283	621	621	210	-	-	163	2,118	5,109	1,044	2,207	10,851
Professional services	32,859	97	-	1,447	1,072	126,333	144	144	49	-	-	28	442	1,181	804	512	3,016
Travel	2,402	512	86	4,448	6,191	61,298	831	831	281	-	-	365	4,760	13,402	2,471	2,955	24,234
Equipment	33,583	96	-	5,562	2,734	69,481	367	367	124	-	-	81	1,374	620	3,089	1,305	6,593
Food services	90,124	-	-	-	-	139,421	-	-	-	-	-	-	-	-	-	-	-
Indigent drug program	-	-	-	-	-	18,333	-	-	-	-	-	-	-	-	-	-	-
Medical and pharmacy	608	-	-	-	-	1,110	-	-	-	-	-	-	-	-	-	-	-
Subcontracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	65,198	264	-	2,237	2,417	124,181	324	324	110	-	-	75	1,066	829	1,243	1,154	4,477
Interest	11,846	-	-	-	-	38,795	-	-	-	-	-	-	-	-	-	-	-
Adult family stipends	-	-	35,309	-	-	968,750	-	-	-	-	-	-	-	-	-	-	-
Operating supplies and expenses	26,428	742	3,405	3,637	2,488	242,568	334	334	113	59,297	14,358	1,018	1,266	1,092	2,020	1,188	80,352
Other	1,310	32	-	-	184	2,720	25	25	8	-	-	8	92	75	-	88	271
In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other expenses	458,828	2,185	38,800	19,210	19,709	2,179,273	2,646	2,646	895	59,297	14,358	1,738	11,118	22,308	10,671	9,409	129,794
Total personnel and other expenses	1,105,967	20,591	39,248	171,957	97,603	4,607,890	13,104	13,104	4,432	59,297	14,358	5,939	64,047	72,916	95,529	46,593	363,111
II C. Distributed indirect costs:																	
Administrative	161,418	3,008	5,734	25,123	14,253	672,932	1,914	1,914	647	8,663	2,098	867	9,357	10,654	13,957	6,804	53,047
Total expenses	1,267,385	23,599	44,982	197,080	111,856	5,280,822	15,018	15,018	5,079	67,960	16,456	6,806	73,404	83,570	109,486	53,397	416,158
II D. Unallowable costs:																	
Unallowable costs	1,135	-	-	-	48	1,963	6	6	2	-	-	-	-	-	-	23	25
	\$ 1,266,250	23,599	44,982	197,080	111,808	5,278,859	15,012	15,012	5,077	67,960	16,456	6,806	73,404	83,570	109,486	53,374	416,133
III. Capital expenditures:																	
Capital expenditures	\$ 147,798	-	-	-	-	147,798	-	-	-	-	-	-	-	-	-	-	-

(Continued)

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Program/Cost Center Actual Expenses and Revenues

Part II: Actual Expenses - Continued

Expense Categories	State-Designated SAMH Cost Centers		State SAMH-Funded Cost Centers			Non SAMH Cost Centers	Administrative	Total Expenses
	Child Substance Abuse		State-Designated SAMH Cost Centers					
	Recovery Support Individual	Total Child Substance Abuse	Total for State SAMH-Funded Cost Centers	Total for Nonstate-Funded SAMH Cost Centers	Total for All State Designated SAMH Cost Centers			
Contract Number	34356-17-4							
I.A. Personnel expenses:								
Salaries	\$ 8,184	8,184	2,245,354	569,253	2,814,607	14,011,468	2,521,541	19,347,616
Payroll taxes and benefits	1,266	1,266	436,488	91,679	528,167	2,585,812	464,860	3,578,839
Total personnel costs	9,450	9,450	2,681,842	660,932	3,342,774	16,597,280	2,986,401	22,926,455
I.IB. Other expenses:								
Building occupancy	561	561	398,316	28,946	427,262	671,570	219,372	1,318,204
Professional services	130	130	129,623	21,714	151,337	2,265,613	368,008	2,784,958
Travel	751	751	87,114	12,096	99,210	1,040,314	68,292	1,207,816
Equipment	332	332	76,773	18,608	95,381	218,700	314,009	628,090
Food services	-	-	139,421	-	139,421	7,993	-	147,414
Indigent drug program	-	-	18,333	-	18,333	-	-	18,333
Medical and pharmacy	-	-	1,110	-	1,110	26	-	1,136
Subcontracted services	-	-	-	-	-	328,692	-	328,692
Insurance	293	293	129,275	12,999	142,274	277,547	99,419	519,240
Interest	-	-	38,795	-	38,795	-	-	38,795
Adult family stipends	-	-	968,750	-	968,750	-	-	968,750
Operating supplies and expenses	302	302	323,556	41,039	364,595	1,182,888	138,504	1,685,987
Other	22	22	3,038	194	3,232	29,994	143,476	176,702
In-kind	-	-	-	714	714	349,055	-	349,769
Total other expenses	2,391	2,391	2,314,104	136,310	2,450,414	6,372,392	1,351,080	10,173,886
Total personnel and other expenses	11,841	11,841	4,995,946	797,242	5,793,188	22,969,672	4,337,481	33,100,341
I.IC. Distributed indirect costs:								
Administrative	1,729	1,729	729,622	116,450	846,072	3,352,723	(4,198,795)	-
Total expenses	13,570	13,570	5,725,568	913,692	6,639,260	26,322,395	138,686	33,100,341
I.IID. Unallowable costs:								
Unallowable costs	6	6	2,000	194	2,194	21,790	138,686	162,670
	\$ 13,564	13,564	5,723,568	913,498	6,637,066	26,300,605	-	32,937,671
I.IIE. Capital expenditures:								
Capital expenditures	\$ -	-	147,798	-	147,798	52,792	-	200,590

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of State Earnings

Year Ended June 30, 2019

1.	Total expenditures	\$ 33,100,341
2.	Less other state and federal funds	(12,738,521)
3.	Less non-match SAMH funds	(6,127,740)
4.	Less unallowable costs	<u>(10,372,031)</u>
5.	Total allowable expenditures	3,862,049
6.	Maximum available earnings	2,896,537
7.	Amount of state funds requiring match	<u>-</u>
8.	Amount due to department	<u><u>\$ -</u></u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Schedule of Bed-Day Availability Payments*

Year Ended June 30, 2019

** This schedule does not apply for the year ended June 30, 2019.*

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Substance Abuse and Mental Health Services

Schedule of Related Party Transaction Adjustments*

Year Ended June 30, 2019

** There were no related party transaction adjustments for the year ended June 30, 2019.*

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Functional Expenses as Required by Area Agency on Aging of Pasco-Pinellas, Inc.

Year Ended June 30, 2019

	Program Services					Supporting Services					Total Expenses
	Homemaker Services	Case Management	Case Aide	Counseling	Non-DOEA Program Services	Total Program Services	Fund Raising	Unallowable	Management and General	Total Supporting Services	
Salaries	\$ 172,879	432,970	120,248	70,352	15,806,156	16,602,605	262,962	-	2,482,049	2,745,011	19,347,616
Payroll taxes and benefits	31,143	78,952	21,816	12,894	3,106,010	3,250,815	50,495	2,238	475,854	528,587	3,779,402
Total personnel costs	204,022	511,922	142,064	83,246	18,912,166	19,853,420	313,457	2,238	2,957,903	3,273,598	23,127,018
Travel	10,972	4,836	1,999	2,216	1,118,953	1,138,976	674	4,086	64,079	68,839	1,207,815
Communications and postage	5,219	8,051	3,328	3,885	302,842	323,325	2,915	8	88,781	91,704	415,029
Utilities	439	4,302	1,779	662	110,502	117,684	2,469	-	31,519	33,988	151,672
Advertising	-	-	-	-	9,835	9,835	662	-	-	662	10,497
Insurance	1,147	4,392	1,816	799	231,019	239,173	1,424	158	77,920	79,502	318,675
Maintenance and repair	1,071	10,258	4,240	1,579	119,185	136,333	6,260	-	84,944	91,204	227,537
Printing and supplies	503	3,659	1,513	37	91,650	97,362	13,099	2,840	19,153	35,092	132,454
Building cost	2	21	9	3	618,612	618,647	637	-	35,877	36,514	655,161
Equipment	611	12,759	5,274	3,494	272,731	294,869	6,513	54	219,444	226,011	520,880
Professional fees	5,580	5,292	1,582	2,077	2,341,948	2,356,479	59,679	(355)	369,157	428,481	2,784,960
Subcontractors	-	-	-	-	328,692	328,692	-	-	-	-	328,692
Program supplies	-	-	-	-	19,469	19,469	-	-	-	-	19,469
Depreciation	547	5,367	2,219	826	293,991	302,950	3,079	-	98,756	101,835	404,785
Food and supplies	-	-	-	-	147,414	147,414	-	-	-	-	147,414
Stipends	-	-	-	-	968,750	968,750	-	-	-	-	968,750
Interest	-	-	-	-	38,795	38,795	-	-	-	-	38,795
Other	4,210	2,781	1,150	6	1,435,204	1,443,351	30,586	139,564	27,237	197,387	1,640,738
Total direct expenses	234,323	573,640	166,973	98,830	27,361,758	28,435,524	441,454	148,593	4,074,770	4,664,817	33,100,341
Allocation of management and general	33,297	81,513	23,726	14,044	3,839,875	3,992,455	62,730	19,585	(4,074,770)	(3,992,455)	-
Total expenses	\$ 267,620	655,153	190,699	112,874	31,201,633	32,427,979	504,184	168,178	-	672,362	33,100,341
Units served	10,030	9,291	3,841	1,468							

See accompanying independent auditor's report.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

**Schedule of Program Revenue and Expenses for Conference on Jewish Material Claims
Against Germany, Inc. In-Home Services Program**

Year Ended December 31, 2018*

Operating support and revenue:	
Grant revenue (GG20)	\$ <u>1,684,511</u>
Operating expenses:	
Contract housekeeping services	1,234,231
Contracted personal care services	146,706
Client transportation services	2,550
Personnel	202,708
Socialization	17,370
Administrative cost allocation	<u>80,946</u>
	<u>1,684,511</u>
Program income	\$ <u><u>-</u></u>

** The grant period is the year ended December 31, 2018.*

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combining Statement of Financial Position

June 30, 2019

Assets	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Eliminations	Combined Total
Current assets:				
Cash and cash equivalents	\$ 4,015,028	-	-	4,015,028
Accounts receivable, net	5,358,108	-	(1,293,211)	4,064,897
Current portion of contributions receivable	55,000	-	-	55,000
Short-term investments	239,406	-	-	239,406
Prepaid expenses	<u>797,781</u>	<u>-</u>	<u>-</u>	<u>797,781</u>
Total current assets	10,465,323	-	(1,293,211)	9,172,112
Property and equipment, net	4,624,835	-	-	4,624,835
Long-term investments	2,621	5,889,224	-	5,891,845
Beneficial interest in assets held by others	53,335	1,027,561	-	1,080,896
Other assets	<u>46,706</u>	<u>-</u>	<u>-</u>	<u>46,706</u>
	<u>\$ 15,192,820</u>	<u>6,916,785</u>	<u>(1,293,211)</u>	<u>20,816,394</u>
Liabilities and Net Assets				
Current liabilities:				
Current installments of long-term debt	\$ 144,838	-	-	144,838
Accounts payable	618,020	1,293,211	(1,293,211)	618,020
Accrued expenses	1,124,786	-	-	1,124,786
Estimated provision for third-party payor liabilities	50,000	-	-	50,000
Deferred revenue	<u>697,500</u>	<u>-</u>	<u>-</u>	<u>697,500</u>
Total current liabilities	2,635,144	1,293,211	(1,293,211)	2,635,144
Long-term debt, excluding current installments	<u>800,286</u>	<u>-</u>	<u>-</u>	<u>800,286</u>
Total liabilities	3,435,430	1,293,211	(1,293,211)	3,435,430
Net assets:				
Without donor restrictions	11,158,420	1,285,734	-	12,444,154
With donor restrictions	<u>598,970</u>	<u>4,337,840</u>	<u>-</u>	<u>4,936,810</u>
Total net assets	11,757,390	5,623,574	-	17,380,964
	<u>\$ 15,192,820</u>	<u>6,916,785</u>	<u>(1,293,211)</u>	<u>20,816,394</u>

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Combining Statement of Activities

Year Ended June 30, 2019

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Eliminations	Combined Total
Public support and revenue:				
Public support:				
Contributions	\$ 822,494	-	(281,714)	540,780
Special events revenue, net	252,843	-	-	252,843
United Way and Jewish Federation allocations	183,864	-	-	183,864
In-kind contributions	349,769	-	-	349,769
Local grants	<u>3,916,274</u>	<u>-</u>	<u>-</u>	<u>3,916,274</u>
	5,525,244	-	(281,714)	5,243,530
Revenue:				
Reimbursement of direct and indirect costs of providing services by:				
Medicaid and Medicare	719,521	-	-	719,521
Governmental and other agencies	25,986,456	-	-	25,986,456
Investment return designated for current operations	2,521	115,225	-	117,746
Program service fees	377,843	-	-	377,843
Management fees	102,040	-	-	102,040
Other income	<u>35,185</u>	<u>-</u>	<u>(5,992)</u>	<u>29,193</u>
	<u>27,223,566</u>	<u>115,225</u>	<u>(5,992)</u>	<u>27,332,799</u>
Total public support and revenue	32,748,810	115,225	(287,706)	32,576,329
Operating expenses:				
Program services	28,359,402	-	-	28,359,402
Supporting services	<u>4,737,225</u>	<u>291,420</u>	<u>(287,706)</u>	<u>4,740,939</u>
Total operating expenses	<u>33,096,627</u>	<u>291,420</u>	<u>(287,706)</u>	<u>33,100,341</u>
Change in net assets before other changes	(347,817)	(176,195)	-	(524,012)
Other changes:				
Investment return in excess of amounts designated for current operations	-	192,061	-	192,061
Change in the value of assets held by others	<u>4,764</u>	<u>45,684</u>	<u>-</u>	<u>50,448</u>
Change in net assets	(343,053)	61,550	-	(281,503)
Net assets, beginning of year	<u>12,100,443</u>	<u>5,562,024</u>	<u>-</u>	<u>17,662,467</u>
Net assets, end of year	\$ <u>11,757,390</u>	\$ <u>5,623,574</u>	<u>-</u>	\$ <u>17,380,964</u>

INTERNAL CONTROL AND COMPLIANCE



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

The Board of Directors
Gulf Coast Jewish Family and Community Services, Inc. and Affiliate:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate (collectively, the “Organization”), which comprise the combined statement of financial position as of June 30, 2019, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated December 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’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 combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’s internal control. Accordingly, we do not express an opinion on the effectiveness of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’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 combined financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gulf Coast Jewish Family and Community Services, Inc. and Affiliate's combined financial statements are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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.

MAYER HOFFMAN McCANN P.C.

December 27, 2019
Clearwater, Florida



**Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project
and on Internal Control Over Compliance Required by the Uniform Guidance
and Chapter 10.650, Rules of the State of Florida Auditor General**

The Board of Directors
Gulf Coast Jewish Family and Community Services, Inc. and Affiliate:

Report on Compliance for Each Major Federal Program and State Project

We have audited Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services’ State Projects Compliance Supplement*, that could have a direct and material effect on each of their major federal programs and state projects for the year ended June 30, 2019. Gulf Coast Jewish Family and Community Services, Inc.’s major federal programs and state projects 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 and State statutes, regulations, and the terms and conditions of its Federal awards and State projects applicable to its federal programs and state projects.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’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 of America; the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.650, *Rules of the State of Florida Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the State of Florida Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Gulf Coast Jewish Family and Community Services, Inc. and Affiliate’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 Gulf Coast Jewish Family and Community Services, Inc. and Affiliate's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Gulf Coast Jewish Family and Community Services, Inc. and Affiliate 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 their major federal programs and state projects for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit, we considered Gulf Coast Jewish Family and Community Services, Inc. and Affiliate'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 Gulf Coast Jewish Family and Community Services, Inc. and Affiliate'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

MAYER HOFFMAN MCCANN P.C.

December 27, 2019
Clearwater, Florida

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

(A) Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the combined financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate.
2. No significant deficiencies relating to the audit of the combined financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the combined financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal programs and state projects are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*.
5. The auditor's report on compliance for the major federal award programs and state projects for Gulf Coast Jewish Family and Community Services, Inc. and Affiliate expresses an unmodified opinion.
6. Audit findings, if any, relative to the major federal award programs and state projects for Gulf Coast Jewish Family and Community Services, Inc. and Affiliate are reported in Part C and Part D of this schedule.

The programs tested as major federal programs and state projects were:

Federal Programs

Promoting Safe and Stable Families (CFDA No. 93.556)
Temporary Assistance for Needy Families (CFDA No. 93.558)

State Projects

Out-of-Home Supports (CSFA No. 60.074)
In-Home Supports (CSFA No. 60.075)
Community Care for the Elderly (CSFA No. 65.010)

7. The threshold for distinguishing Types A and B programs was \$750,000 for major federal programs and \$528,886 for major state projects.
8. Gulf Coast Jewish Family and Community Services, Inc. and Affiliate were determined to be low-risk auditees.

GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. AND AFFILIATE

Schedule of Findings and Questioned Costs - Continued

(B) Findings - Audit of Combined Financial Statements

None.

(C) Findings and Questioned Costs - Major Federal Award Programs

None.

(D) Findings and Questioned Costs - Major State Financial Assistance Projects

None.

(E) Other Issues

A Summary Schedule of Prior Audit Findings is not required because there were no prior audit findings related to a major federal program or state project.



The Board of Directors
Gulf Coast Jewish Family and Community Services, Inc. and Affiliate:

Report on the Combined Financial Statements

We have audited the combined financial statements of Gulf Coast Jewish Family and Community Services, Inc. and Affiliate as of and for the year ended June 30, 2019, and have issued our report thereon dated December 27, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.650, *Rules of the State of Florida Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined Financial Statements Performed in Accordance with *Government Auditing Standards*, our Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the State of Florida Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated December 27, 2019, should be considered in conjunction with this management letter.

Other Matter

Section 10.654(1)(e), *Rules of the State of Florida Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the combined financial statements or State Project amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not identify any such findings.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

MAYER HOFFMAN MCCANN P.C.

December 27, 2019
Clearwater, Florida