

PUBLIC SERVICE CDBG-CV RECAPTURE

CITY OF NORWICH
CORONAVIRUS AID RELIEF & ECONOMIC SECURITY (CARES ACT) FUNDING
COMMUNITY DEVELOPMENT BLOCK GRANT - CDBG-CV
APPLICATION FOR FUNDING - PUBLIC SERVICE -
AMENDED PROGRAM YEAR 2019-2020 (PY 45)

DUE: MARCH 17, 2023 4:00 PM IN OFFICE OF COMMUNITY DEVELOPMENT

Office of Community Development
23 Union Street, 2nd floor • Tel (860) 823-3770 • Fax (860) 823-3715

E-mail addresses:

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tcurtis@cityofnorwich.org (Tianne Curtis, Program Assistant)

PART I: GENERAL INFORMATION

AGENCY: St. Vincent de Paul Place, Norwich, Inc.

LEGAL NAME

(If different from Agency)

ADDRESS: 120 Cliff Street
Norwich, CT 06360

E-MAIL: jcsvdpp@gmail.com

EXECUTIVE DIRECTOR: Jillian Corbin

CONTACT NAME & TITLE: Jillian Corbin, Executive Director

TELEPHONE: 860-889-7374 EMAIL: jcsvdpp@gmail.com

AGENCY FISCAL YEAR: July 1 June 30
Begin End

PROJECT NAME: Cold Food Storage

CDBG REQUEST & AWARD AMOUNTS:

Table with 3 columns: Request, Award, and Amount. Rows include 'THIS REQUEST CV FUNDING' and 'PRIOR YEAR CV FUNDING'.

The information contained herein and attached as exhibits hereto is, to the best of our knowledge and belief, true, correct and complete and that the City of Norwich can rely upon these statements in determining whether to fund this project. We certify that the Agency Board of Directors has approved this application.

Signature of Jillian Corbin
EXECUTIVE DIRECTOR/DEPT. HEAD (SIGN)
Jillian Corbin

PRINT NAME
DATE: 3/16/2023

Signature of Frank Manfredi
PRESIDENT, BOARD OF DIRECTORS (SIGN)
Frank Manfredi

PRINT NAME
DATE: 3/16/23

PART II: PROJECT INFORMATION

A. INTRODUCTION/AGENCY INFORMATION

A1. Brief history of your organization, including its mission, structure and membership.

St. Vincent de Paul Place, Norwich, (SVdPP) was founded in 1979 to meet the basic needs of the region's poor and homeless. This community service is a 501(c)(3) corporation located at 120 Cliff Street, Norwich, CT, a building that we own. The mission of SVdPP is to serve those who are physically, mentally, or spiritually impoverished in Norwich and the surrounding area.

Our major goal has always been to provide food, companionship, and advocacy for anyone in need, regardless of age, gender, race, or religion. Our primary services address hunger: we serve breakfast and lunch six days per week, and our food pantry distributes food three days each week. Our care and advocacy program assists those whose struggles go beyond nutrition. While tending to their immediate needs, we work to motivate our patrons toward self-sufficiency and a better life.

Our patrons include the homeless, the unemployed, the working poor, veterans, senior citizens, the disabled, members of the LGBTQ community, and persons in transitional housing (those newly released from prison, residents of recovery houses, and domestic abuse victims). Patrons are an ethnically and racially mixed sub-population of the greater Norwich area, and they range in age from infants to the elderly. We serve individuals and families. More than 6500 unduplicated individuals use our services annually.

A2. What are the hours of operation for your agency?

We are open from Monday through Friday from 8 a.m. to 4 p.m., and Saturday from 8 a.m. to 3 p.m. Breakfast is available from 8 a.m. to 10 a.m., and lunch is provided from 11:30 a.m. to 1 pm.

The food pantry is open from 9:30 a.m. to noon and 1:00 p.m. to 3:00 p.m. on Mondays and Wednesdays, and from 9 a.m. to noon on Saturdays.

A3. What is the total number of persons employed by your agency?

Eight

A4. If there are 15 or more employees at your agency, please provide the name of the person responsible for compliance with Section 504 of Rehabilitation Act of 1973 - Nondiscrimination under Federal Programs.

Not applicable

A5. Do you receive more than \$500,000 of Federal Funding through any means, including grants and loans?

Not applicable

B. STATEMENT OF NEED

B1. Define the problem or need to be addressed through your program and provide evidence to support the need as well as citing resources for verification of any statistical information provided.

The need to be addressed through this project is food insecurity. The percentage of Connecticut adults who say they did not have enough money to buy food has nearly doubled during the past year, according to new data released by DataHaven from its comprehensive statewide well-being survey. The rate of food insecurity as of August 2022, at 17 percent of adults, is higher than the rate measured by DataHaven in 2015, 2018, mid-2020, and 2021. In 2021, just 10 percent of Connecticut adults reported food insecurity.

These findings are consistent with our data. As you know, COVID impacted people in a number of ways, including lost wages and increased food insecurity. As a result, the number of patrons seeking assistance obtaining food has continued to grow even as life has, in many ways, otherwise returned to normal post-pandemic. Due to the Coronavirus, the number of patrons receiving food from our pantry has increased.

Measurement	2019	2022	% Change
Unduplicated individuals	4,591	6,492	41%
Duplicated individuals	55,162	68,869	25%
Unduplicated households	1,660	2,324	40%
Duplicated households	16,357	21,938	34%

Unduplicated individuals and households are counted only once during the year.

Duplicated individuals and households are counted on each visit during the year.

As a result, the need for additional storage equipment for refrigerated and frozen food has also increased. Our current cold-storage is piece-meal, with 28 small freezers and refrigerators lining the walls in various locations of our building. Improving our cold-storage capacity allows us to obtain more perishable food for pantry distribution. It also allows us to provide more fresh and healthy foods to our patrons.

Frequently, a truck driver will call us when they have an order of frozen foods that is undeliverable at US Foods. This can be for a number of reasons including an error in the order. Examples of the types of foods that have been donated to us include eye of the round beef, chicken breasts, and sausage patties. The truck drivers are required to offload their inventory before they can continue with their schedules and thus often call SVdPP to pick up the frozen foods. There have been many times when we have had to decline the donation because of lack of freezer or refrigeration capacity.

This request is for partial funding of the purchase of an outdoor cooler/freezer, a pallet jack to move the pallets and shelves to hold the food.

B2. Are the services you provide offered by other agencies serving Norwich? If yes, please explain the uniqueness.

Many of the services we provide are available in the Norwich community only at St. Vincent de Paul Place. Our food pantry is the largest and most consistent supplier of pantry food in the Norwich area. We are open three days a week and our patrons are welcome to shop once per week.

Our organization is unique in the range of services we provide in addition to the pantry. We offer two hot meals, six days per week. We offer bagged sandwiches for people to take to work or take home to serve as an evening meal.

Our dining room is the only public community meal site in Norwich that is open six days a week. We provide a welcoming atmosphere that offers daytime shelter and a sense of community.

Our care and advocacy program offers resources beyond nutrition: we are the only community organization that offers shower facilities; we provide hygiene products, pet food, warm clothing, camping equipment, diapers, baby formula, housewares, mail reception, computer access, Wi-Fi, phone, and fax services.

Our full-time case manager helps patrons on the path to self-sufficiency. Services provided include case management, homeless intakes, referrals and screening for substance use disorder, Narcan distribution, emergency financial assistance, and on-site health workers from United Community and Family Services. We partner with numerous other agencies that provide on-site healthcare including monthly mobile health hubs with Hartford Healthcare, Uncas Health District, and Eastern Area Health Education Clinic. Perception Programs come twice a week to offer medical assisted treatment and syringe services programs.

B3. Describe how the program will address the needs of the community and help solve the need.

This program addresses the need by enabling the distribution of more cold and frozen food for people to prepare at home. In addition to the benefits of eating healthy nutritious foods, this program relieves the stress of not knowing where your next meal will come from. It solves the need by helping to bridge the gap caused by unemployment and underemployment. It also helps to fill the gap from the recent ending of pandemic era SNAP benefits. Our programs all work to help the neediest in our community, and to help address/solve their needs.

Our pantry program allows us to address hunger by distributing food for at-home meal preparation to those in need. Our goal is to offer participants an average of 11.6 meals per person per visit, which equates to food for a little more than 3 days. The installation of the new outdoor cooler/freezer, a pallet jack to move the pallets, and shelves to hold the food will allow us to provide more fresh and healthy foods including produce, proteins, and dairy.

B4. Does your program have a waiting list? If yes, how many people are on the waiting list?

No, we welcome all who come to us and do whatever we can to meet their needs.

C. PROGRAM DESCRIPTION

C1. Provide a general description of the program for which you are requesting funding by identifying the specific activities and/or services provided.

Currently we receive food deliveries from CT Foodshare twice weekly, on Tuesday and Friday. We also pick up food from Gemma E. Moran United Way/Labor Food Center on Friday. Our pantry is open to patrons on Monday, Wednesday, and Saturday. Frozen food and perishables delivered on Tuesday are distributed in the pantry on Wednesday. Similarly, food delivered on Friday is distributed on Saturday. The inability to store large volumes of fruits, vegetables, and proteins (i.e. meats) severely limits our ability to provide fresh produce to patrons.

In particular, during some periods such as Thanksgiving and Christmas and when unexpected deliveries mentioned above are available, lack of freezer capacity limits our ability to store meat and fish. At Thanksgiving we have resorted to off-site storage, involving a significant amount of extra work in order to meet our goal to provide a turkey to every household requesting one.

We are requesting funding for installation of a walk-in refrigerator/freezer to be located on the ground level outside our back door. We originally planned to purchase a freezer/cooler that cost \$89,000 and obtained the funding; however, the growth in the number of people we serve since the original request has led to the need for a larger size. The amount requested will allow this project to be completed. The funding will cover the difference in cost, shelves for the freezer/cooler, and a pallet jack to move food from the delivery truck to the cooler.

C1a. Explain how this program aligns with the 5-year Consolidated Plan (see <https://www.norwichct.org/482/Reports-and-Forms>).

This program aligns with the following sections of the 5-year Consolidated Plan:

Strategic Plan (SP-60 Homelessness Strategy – 91.215(d) Reaching out to homeless persons (especially unsheltered persons)) by providing meals to homeless persons and persons at risk of homelessness

Action Plan (AP-75 Barriers to affordable housing – 91.220(j)) by enabling people to retain more of their earnings by assisting them with basic needs (food)

C1b. Describe how this program collaborates with other programs and organizations.

These are some examples of collaboration with other programs and organizations during the last six months of 2022:

Community Partnerships: Healthcare

Hartford Healthcare provided six mobile medical health hubs on-site along with other community partners including TVCCA, UCFS, Generations Family Health Center, and CT Dental Group

Generations Family Health Center provided Community Healthcare workers twice for a week to assist anyone in the food pantry and dining room.

Uncas Health District provided three COVID vaccines and flu vaccine clinics from September-December.

Eastern Area Health Education Center provided nursing and pharmacy students from various universities and colleges to conduct wellness clinics including blood pressure checks, glucose monitoring and answers to general questions during three Saturdays from October to December.

Community Partnerships: Substance use Disorder

Alliance for Living recovery navigators provided outreach services at SVdPP to offer assistance with substance abuse disorder, harm reduction, and general support for recovery.

Recovery Coaches from Southeastern Council on Alcoholism and Drug Dependence (SCADD) provided weekly outreach services at SVdPP as well as five Narcan training sessions.

Perception Programs provided a Medical Assisted Treatment van on Mondays to offer access to treatment and harm reduction tools. In addition, a Recovery Navigator provided a syringe services program van on Fridays. Both vans offered rapid HIV and Hep C testing.

Community Partnership: Norwich Pet Wellness Clinic

CT Humane Society held a Seresto Collar Clinic (flea and tick prevention) in September at SVdPP. Patrons of SVdPP have benefited greatly from the help for their family pets including weekly distribution of pet food at SVdPP.

Community Partnership: Norwich Clean Up the Streets

In partnership with Reliance Health Inc., the City of Norwich, local places of worship, businesses, and social groups, we continued clean-ups during the months of July to September. An additional 11,520 pounds of garbage was collected, totaling 29,660 pounds for the season. This ended our ninth year of the cooperative community project on a very positive note.

C1c. Elaborate on how this program links with local or regional plans.

SVdPP participates with the City of Norwich in the State of Connecticut's Coordinated Access Network (CAN). CAN offers simplified access to community resources for those facing housing crises or experiencing homelessness.

SVdPP is a member of the local Community Care Teams, which meet weekly to coordinate services to those in need in the Norwich-New London area. Member agencies include the State's Departments of Social Services and Adult Probation and the City's Human Services and Police Departments, Backus and Lawrence+Memorial Hospitals, American Ambulance, and mental health organizations and substance abuse treatment agencies and facilities. The teams were awarded the "Be Change" Award in 2010 by the CT Coalition to End Homelessness.

C1d. Discuss any real or possible partnerships created as a result of this funding

A possible partnership could be allowing other food pantries in Norwich to temporarily store their cold foods in our outdoor cooler/freezer.

C1e. Comment on if this request for CDBG funding is for a new program or service

Not applicable

C2. For each activity or service, please also provide:

C2a. Location of services

120 Cliff Street, Norwich, CT 06360

C2b. Frequency of services (i.e. 3 times a week for 10 weeks, 9/1/1-12/15/19)

Three times a week all year for a total of 12 hours weekly

C2c. Hours of operation (for the proposed program only)

Monday and Wednesday 9:30 a.m. to noon and 1:00 p.m. to 3:00 p.m. and Saturday 9 a.m. to noon; these hours have been expanded to accommodate the additional people served due to the pandemic.

C2d. The anticipated number of persons (or families) from Norwich to be served

In 2022, we served 2,324 unduplicated households; 1,887 households were in Norwich. We expect this number to increase, but we are unable to estimate the exact number. An increase of 10% would add 232 households.

C2e. How beneficiaries of services will be verified for CDBG income eligibility and/or presumed benefit.

Patrons register to use our food pantry, and as part of that registration, patrons attest annually that their income meets eligibility standards.

C2f. Hours of operation of your program, if applicable.

Monday and Wednesday 9:30 a.m. to noon and 1:00 p.m. to 3:00 p.m. and Saturday 9 a.m. to noon; these hours have been expanded to accommodate the additional people served due to the pandemic.

C3. Please specify the percentage of requested grant funds that will be used for administration and salaries as well as the total number of employees hired and/or retained as a result

None of the requested grant funds would be used for administration and salaries. All funding would go towards the purchase of an outdoor cooler/freezer, a pallet jack to move the pallets and shelves to hold the food.

C4. Using the definitions and examples, please complete the chart and provide a narrative (under C4) describing your “theory of change” on specific outcomes. Please use multiple pages if you have multiple outcomes that you measure. Please note that the narrative should describe the inputs used to achieve specific outputs in order to produce measurable outcomes. Please designate if outcomes are short term, interim or long term. Add as many outcomes as necessary to prove your success hypothesis (what you believe will result if your program is successful). Remember to include important definitions, including how your industry or service measures success. Please remember to discuss highlights that occurred last year and that will occur this year as a result of your program.

St. Vincent de Paul Place Theory of Change

We believe that we can reduce food insecurity and increase self-sufficiency by 1) providing a stable supplemental source of nutrition in our food pantry, 2) offering opportunities for alleviating stress on the food budget, and 3) assisting our constituents on their path to independence. Subsidizing the food budget in a household improves the health and well-being of the families while preserving other resources for things like the cost of transportation to work. The community benefits when workers and students are healthy and well-nourished.

Inputs: Executive Director, Pantry Manager, Case Manager, volunteers, SVdPP facility, partners, foundation grants, monetary donations, in-kind donations of food, personal care products, pet food, and related services.

Outputs: More than 2,300 households with access to added nutrition and services that encourage self-sufficiency.

Outcomes: Success is achieved when food insecurity is eliminated and no one needs food from the pantry. This long-term outcome is beyond the scope of food pantries. We are at the mercy of outside forces when it comes to employment recovery. We are not at the mercy of outside forces when it comes to alleviating the current need for food.

During COVID and the post pandemic response, we are addressing the immediate problem of hunger. As long as the effects of underemployment and inflation bear down on us, we need to focus on the community of underemployed and unemployed who are coming to us. We are tracking the increase in new households signing up. We will continue tracking this number in the hope that it decreases. While our work will not be the way to get this number reduced, our work does provide a safety net during the response.

While we cannot influence the demand, we can try to stabilize the supply. An immediate outcome is to provide food to every household that seeks our help. Over the long term, we strive to provide an average of 11.6 meals per household member per visit.

The outcomes may look solely like the number of meals, but those meals take the pressure off the household budget and reduce the fear of coping with the uncertainty of the current climate. This is not a measurable item. That does not make it less real. When a mom wonders where the next bag of groceries will come from, access to a food pantry can be priceless.

Please see attached chart.

OUTCOME: Food Insecurity is Reduced among Pantry Participants			
	<u>2022 Actual</u>	<u>2023 Anticipated</u>	Finish
<i>Long Term Outcome: Households receive an average of 11.6 meals per person per visit</i>			
Average meals per person per visit	11.6	11.6	
<i>Short Term Outcome: Households receive food from Pantry</i>			
Total Number of Households (new & returning)	2,324	2,500	
Total Number of Households Achieving Outcome	2,324	2,500	
Percent Achieving Outcome	100%	100%	
<i>Output: New Households Screened for Pantry and Enrolled</i>			
Total Number of New Households	1,065	1,100	Start
Total Number of New Households Achieving Outcome	1,065	1,100	
Percent Achieving Outcome	100%	100%	

D. FUNDING QUESTIONS

D1. If the CDBG funding that you are requesting will leverage funding from another source, please note the amount and source of leveraged funding. Have these additional funds been secured at the time of this application. If not, what actions are you taking to apply for them?

Refrigerator/Freezer Project Budget

Funding Source	Amount	Status
ARPA	\$ 89,739.19	Committed
CDBG	\$ 46,413.68	This request
Total	\$ 136,152.87	
Item	Cost	
Walk-in refrigerator/freezer 15' x 30'	\$ 120,330.80	
Electric pallet jack	\$ 6,497.35	
Shelving- 18 sets with protective coating	\$ 9,324.72	
Total	\$ 136,152.87	

The requested funding allows us to bring to fruition our dream of the need for a walk-in cooler/freezer, shelves, and a pallet jack that will greatly improve our ability to provide fresh and nutritious foods to our pantry patrons. We have previously received \$89,739.19 in American Rescue Plan Act of 2021 (ARPA) funds for this project but realized, prior to our final commitment, that our needs have surpassed the capacity that our original plan would have addressed.

D2. If you do not receive the amount of funds requested from CDBG, how do you propose to administer and/or complete the project in the manner presented and how will this affect your service population?

If we do not receive the funds requested from CDBG, we will continue to seek other funding sources that will enable us to complete the project.

D3. What items would you reduce/eliminate from your budget if the City wanted to (only) partially fund your application?

If the city decides to partially fund this need, nothing would be reduced from our proposal - we would just continue to seek other funding sources that will enable us to complete the project.

E. OTHER

E1. List other agencies that provide similar services and identify those with which you collaborate. If services are similar, please elaborate on what makes this service unique.

Our food pantry is the largest and most consistent supplier of pantry food in the Norwich area. We are open three days a week and our patrons are welcome to shop once per week. Food for emergency needs is available whenever the facility is open.

Other Norwich pantries are Catholic Charities, Salvation Army, UCFS Health Center, El Shaddai Worship Center, Lee Memorial Church, and Eglise Evangelique. We collaborate through quarterly meetings at the United Way of Southeastern CT and CT Foodshare. United Way manages and runs Gemma E. Moran United Way/Labor Food Center, our local food distributor. On a local level, we communicate frequently when a donation exceeds the capacity of one organization. As an example, when the University of Connecticut usually finishes its spring semester, it offers food to the closest pantry. That pantry in turn offers the food to other pantries. In similar circumstances, we offer our abundance to local agencies.

E2. Is your request for continuation of a previously-funded CDBG program?

No

E2a. If yes, indicate if you have pursued funding from other sources, who those sources are/were and what are/were the results.

Not applicable

E2b. If no, please state the reason(s) why.

The City of Norwich applies on our behalf.

F. SECTION 3 REQUIREMENTS

The work to be performed under any contract utilizing CDBG funding may be subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended. The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD assistance projects covered by Section 3, are, to the greatest extent feasible, and consistent with existing Federal, State and local laws and regulations directed to low- and very-low income persons, particularly those who are recipients of government assistance for housing, and to business concerns which provide economic opportunities to low- and very-low income persons.

Please review page 15, "Section 3 Contractor Affidavit". Please note that if funding is approved, your contract may be required to review, implement, and report on employment activities relating to Section 3 guidelines.

ADDRESSING THE NATIONAL OBJECTIVE

Does your program:

- Address the needs of low- and/or moderate-income residents (see income chart below)? AND/OR
- Serve seniors; severely disabled adults; homeless persons; battered spouses; abused/neglected children and youth; illiterate adults; migrant farm workers, and persons living with HIV/AIDS.

FY 2022 Income Limits Summary									
FY 2022 Income Limit Area	FY 2022 Income Limit Category	Persons in Family							
		1	2	3	4	5	6	7	8
Norwich-New London, CT HUD Metro FMR Area	Very Low (50%) Income Limits (\$)	\$39,450	\$45,050	\$50,700	\$56,300	\$60,850	\$ 65,350	\$ 69,850	\$ 74,350
	Extremely Low Income Limits (\$)*	\$23,700	\$27,050	\$30,450	\$33,800	\$36,550	\$ 39,250	\$ 41,950	\$ 46,630
Median Family Income \$102,700	Low (80%) Income Limits (\$)	\$62,600	\$71,550	\$80,500	\$89,400	\$96,600	\$103,750	\$110,900	\$118,050

PROGRAM BENEFICIARY OUTCOME STATISTICS:

Attach additional sheets for every outcome related to the funded program

STAFFING RESOURCES: Identify every person involved in the implementation and administration of the program. Use the chart below and additional sheets if necessary. Please refer to page 15 regarding Section 3 to determine if you are or will be a Section 3 concern. If you are/will meet Section 3 criteria, it will be mandatory for you to complete the attached Section 3 documentation.

Position/Title	Salary Range	CDBG Portion of Salary	Full-Time or Part-Time?	Hired As a Result of Funding? (Y/N)
Executive Director	\$60K-\$70K	0	Full-Time	N
Pantry Manager	\$50K-\$60K	0	Full-Time	N
Case Manager	\$50K-\$60K	0	Full-Time	N

PART III: BUDGET INFORMATION

A. AGENCY FINANCIAL DATA

SUPPORT & REVENUE	Current	Anticipated
	FY 22-23	FY 23-24
Program Fees	\$ -	\$ -
Other Grants including foundations	\$ 85,000.00	\$ 280,000.00
Donations	\$ 408,320.00	\$ 425,000.00
CDBG	\$ -	\$ 46,413.68
General Fund	\$ 128,000.00	\$ 128,000.00
State & Federal Grants	\$ 25,000.00	\$ 20,000.00
Other Revenue (specify)		
In-kind Food	\$ 1,015,442.00	\$ 1,015,442.00
TOTAL REVENUE	\$ 1,661,762.00	\$ 1,914,855.68
EXPENSES	Current	Anticipated
	FY 22-23	FY 23-24
Salaries	\$ 308,592.00	\$ 317,821.26
Employee Benefits	\$ 95,621.00	\$ 96,577.21
Payroll Taxes	\$ 23,607.00	\$ 24,315.21
Professional Fees & Services	\$ 7,000.00	\$ 8,000.00
Operations/Phones/Postage	\$ 36,000.00	\$ 39,600.00
Insurance	\$ 19,000.00	\$ 21,000.00
Equipment Rental, Maintenance & Acquisition	\$ 6,000.00	\$ 20,000.00
Printing & Publication	\$ 2,000.00	\$ 2,000.00
Travel/Conferences/Conventions	\$ 2,000.00	\$ 2,000.00
Legal Fees	\$ -	\$ -
Vehicle Lease/Repair	\$ 5,500.00	\$ 6,500.00
Other Expenses (specify)		
In-kind Food	\$ 1,015,442.00	\$ 1,015,442.00
Purchased food	\$ 60,000.00	\$ 75,000.00
Utilities	\$ 57,500.00	\$ 62,000.00
Supplies	\$ 22,500.00	\$ 23,600.00
Miscellaneous	\$ 1,000.00	\$ 1,000.00
Capital Improvements		\$ 200,000.00
TOTAL EXPENSES	\$ 1,661,762.00	\$ 1,914,855.68
BALANCE (total revenue less expenses)	\$ -	\$ -

B. PROGRAM SPECIFIC FINANCIAL DATA

SUPPORT & REVENUE	CDBG-Funded Portion	Non-CDBG Funded Portion	% of CDBG Funds used for Program
Program Fees		\$ -	
Other grants/Foundations (non-government)		\$ 70,000.00	
Donations		\$ 95,147.00	
CDBG	\$ 46,413.68	\$ -	100
General Fund		\$ 41,000.00	
State Government		\$ -	
Federal Government			
Other Revenue (Specify)			
ARPA funding for project		\$ 89,739.19	
in-kind food		\$ 761,582.00	
TOTAL REVENUE	\$ 46,413.68	\$ 1,057,468.19	
EXPENSES	CDBG-Funded Portion	Non-CDBG Funded Portion	% of CDBG Funds used for Program
Salaries		\$ 90,491.00	
Employee Benefits		\$ 23,711.00	
Payroll Taxes		\$ 13,845.00	
Professional Services		\$ -	
General Operations & Supplies (incl. Overhead and Printing)		\$ 75,625.00	
Travel / Conferences		\$ -	
Vehicle Expense		\$ 2,475.00	
Other Expenses (specify)			
balance of project	\$ 46,413.68	\$ -	100
ARPA funding for project		\$ 89,739.19	
in-kind food		\$ 761,582.00	
TOTAL EXPENSES	\$ 46,413.68	\$ 1,057,468.19	
BALANCE (total revenue less expenses)	\$ -	\$ -	

EXHIBIT 1 Financial Statement and Audit

ST. VINCENT DE PAUL PLACE, NORWICH, INC.

**FINANCIAL STATEMENTS
JUNE 30, 2022**

**TOGETHER WITH INDEPENDENT
AUDITOR'S REPORT**

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
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JUNE 30, 2022

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GS&B
GARVEY, STEELE & BANCROFT LLP
Certified Public Accountants & Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Vincent De Paul Place, Norwich, Inc.
Norwich, Connecticut

Opinion

We have audited the accompanying financial statements of St. Vincent De Paul Place, Norwich, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Vincent De Paul Place, Norwich, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Vincent De Paul Place, Norwich, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Vincent De Paul Place, Norwich, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

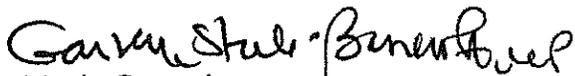
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting in error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Vincent De Paul Place, Norwich, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Vincent De Paul Place, Norwich, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.


Mystic, Connecticut
February 2, 2023

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Current Assets

Cash and cash equivalents - Operations	\$ 519,108
Cash and cash equivalents - Community Ministries	65,545
Total cash	<u>584,653</u>
Investments	225,115
Accounts receivable	37,824
Prepaid expenses	2,388
Inventory	69,682
Total current assets	<u>919,662</u>

Property and Equipment, net

438,934

Non-current Assets

Cash - Capital Improvements	436,735
Total non-current assets	<u>436,735</u>

Total assets

\$ 1,795,331

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 21,408
Accrued payroll	23,701
Other liabilities	6,633
Total current liabilities	<u>51,742</u>

Net Assets

Net assets without donor restrictions:

Available for operations	1,124,749
Board designated for capital improvements	100,000
Total net assets without donor restrictions	<u>1,224,749</u>
Net assets with donor restrictions	518,840
Total net assets	<u>1,743,589</u>

Total liabilities and net assets

\$ 1,795,331

See accompanying notes to the financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
OPERATING ACTIVITIES			
Operating revenue and support			
Diocesan annual subsidy	\$ 128,000	\$ -	\$ 128,000
Contributions - Food Service	499,309	99,638	598,947
Contributions - Community Ministries	-	37,697	37,697
Contributions - Capital Projects	-	52,878	52,878
Donated food received for distribution	1,489,466	-	1,489,466
Donated non-food received for distribution	42,002	-	42,002
Donated property and securities	1,988	-	1,988
Catering income	2,125	-	2,125
Interest income	313	33	346
Net assets released from restriction:			
Satisfaction of time requirement	52,928	(52,928)	-
Total operating revenue and support	<u>2,216,131</u>	<u>137,318</u>	<u>2,353,449</u>
EXPENDITURES			
<u>Program expenses</u>			
Food and service programs	2,102,620	-	2,102,620
Community ministries	22,704	-	22,704
Total program expenses	<u>2,125,324</u>	<u>-</u>	<u>2,125,324</u>
<u>Supporting services</u>			
General and administrative expenses	73,859	-	73,859
Total expenditures	<u>2,199,183</u>	<u>-</u>	<u>2,199,183</u>
Change in net assets before non-operating activities	<u>16,948</u>	<u>137,318</u>	<u>154,266</u>
NON-OPERATING ACTIVITIES			
Dividend income	7,905	-	7,905
Realized gain on sale of investments	15,969	-	15,969
Unrealized loss on investments	(48,216)	-	(48,216)
Investment management fees	(1,049)	-	(1,049)
Total non-operating activities	<u>(25,391)</u>	<u>-</u>	<u>(25,391)</u>
Change in net assets	<u>(8,443)</u>	<u>137,318</u>	<u>128,875</u>
Net assets, beginning	1,233,192	381,522	1,614,714
Net assets, ending	<u>\$ 1,224,749</u>	<u>\$ 518,840</u>	<u>\$ 1,743,589</u>

See accompanying notes to financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 128,875
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	28,264
Donated property and securities	(1,988)
Unrealized loss on investments	48,216
Change in:	
Accounts receivable	(1,283)
Prepaid expenses	250
Inventory	7,899
Accounts payable	2,115
Accrued payroll	23,701
Other liabilities	3,078
Net cash provided by operating activities	<u>239,127</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(168,918)
Proceeds from sale of investments	46,093
Purchase of property and equipment	<u>(28,179)</u>
Net cash used in investing activities	<u>(151,004)</u>
Net increase in cash and cash equivalents	88,123
Cash and equivalents, beginning	<u>933,265</u>
Cash and equivalents, ending	<u>\$ 1,021,388</u>

See accompanying notes to financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program			Total
	Food and Service Programs	Community Ministries	Management and General	
Food donated	\$ 1,489,466	\$ -	\$ -	\$ 1,489,466
Pet food and personal hygiene donated	39,542	-	-	39,542
Food purchased	56,336	-	-	56,336
Subcontracted labor and benefits	378,879	3,988	15,953	398,820
Community ministry	-	18,433	-	18,433
Catering costs	787	-	-	787
Depreciation	26,568	283	1,413	28,264
Supplies	38,471	-	-	38,471
Utilities	39,229	-	2,065	41,294
Insurance	17,789	-	936	18,725
Repairs	3,489	-	184	3,673
Vehicle expenses	3,749	-	-	3,749
Office supplies	-	-	2,347	2,347
Operating expenses	8,315	-	8,316	16,631
Gift cards	-	-	2,460	2,460
Postage	-	-	1,333	1,333
Printing and copying	-	-	1,442	1,442
Telephone	-	-	4,233	4,233
Computer expenses	-	-	24,411	24,411
Dues and conferences	-	-	2,262	2,262
Professional services and fees	-	-	6,504	6,504
Total expenditures	<u>\$ 2,102,620</u>	<u>\$ 22,704</u>	<u>\$ 73,859</u>	<u>\$ 2,199,183</u>

See independent auditor's report

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

St. Vincent De Paul Place, Norwich, Inc. (the Organization) was organized in 1989 as a nonprofit organization under the laws of the State of Connecticut. The Organization serves as a ministry of the Diocese of Norwich (the Diocese) and provides various services, including serving hot meals and supplying a food pantry, to the poor in Norwich, Connecticut area and the surrounding community.

Basis of Accounting and Presentation.

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification 958-205, *Not-for-profit Entities, Presentation of Financial Statements*.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on information available at the time the financial statements are prepared. Actual amounts or results could differ from these estimates.

Net Asset Categories

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in the following net asset categories:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations but may be designated for specific purposes by the Board of Directors (the Board).

- *Board designated for Capital Improvements* – The Board has designated a portion of net assets without donor restrictions for funds set aside for capital improvements. At June 30, 2022 board designated net assets was \$100,000.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by the actions of the Organization and/or the passage of time, or which may be perpetual. When a restriction is satisfied, the associated amount is reclassified from net assets with donor restrictions to net assets without donor restrictions and is reported in the Statement of Activities as net assets released from restrictions. See *Note 5* for more detail on the Organization's net assets with donor restrictions.

Fund Accounting

Although the Organization does not use fund accounting, the support, revenue, and expenses of the Organization are categorized into separate programs funds that are shown in the Schedule of Net Asset Without Donor Restriction Fund Activity.

Liquidity

Assets are presented in the accompanying Statement of Financial Position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand and highly liquid debt instruments with maturities of three months or less at the date of purchase. This policy does not apply to funds with donor-imposed restrictions. The Organization maintains cash balances at one financial institution and such deposits may, at times, exceed federal depository insurance limits.

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status

The Organization falls under the Diocese and is therefore exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

The Organization did not recognize any liability for uncertain tax positions as defined by accounting principles generally accepted in the United States of America.

The Organization's tax return for the year ended June 30, 2022 is subject to examination by the IRS, generally for three years after it has been filed.

Functional Allocation of Expenses

The Organization allocates costs for providing program and support services on a functional basis.

Subsequent Events

Management evaluated subsequent events through February 2, 2023 the date these financial statements were available to be issued.

NOTE 2 – CONCENTRATIONS

The Organization maintains cash balances and investments at Dime Bank with locations in southeastern Connecticut. The cash accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 (per institution). At June 30, 2022, \$773,330 of the Organization's cash was not fully insured.

The Diocese and its affiliates provided 5.44% of the Organization's total operating revenue and support.

The Connecticut Food Bank (\$876,172) and Gemma Moran United Way Food Center (\$117,969) provided a combined 42.25% of the Organization's total operating revenue and support by means of food donations.

NOTE 3 – INVESTMENTS AND FAIR VALUE MEASUREMENTS

The cost and fair market value of the Organization's available for sale investments at June 30, 2022 are as follows:

	Cost	Unrealized Gains	Unrealized Loss	Estimated Fair Value
Equities	\$ 1,094	\$ 18,649	\$ -	\$ 19,743
Corporate bonds	61,243	-	(6,047)	55,196
Mutual funds	160,166	-	(20,307)	139,859
Money market funds	10,317	-	-	10,317
	<u>\$ 232,820</u>	<u>\$ 18,649</u>	<u>\$ (26,354)</u>	<u>\$ 225,115</u>

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

A summary of the Organization’s investment return is presented below at June 30, 2022:

	<u>2022</u>
Dividends	\$ 7,905
Investment management fees	(1,049)
Realized gains	15,969
Unrealized losses	(48,216)
Total return on investments	<u>\$ (25,391)</u>

Management evaluates the Organization’s investment portfolio for other-than-temporary impairment at least on a quarterly basis, and more frequently when economic or market conditions warrant such evaluation. Consideration is given to the length of time and the extent to which fair value has been less than cost, the financial condition of the issuer, and the intent and ability of the Organization to retain the investment until a recovery value is achieved.

NOTE 4 – PROPERTY AND EQUIPMENT

At June 30, 2022, property and equipment consisted of the following:

Building and improvements	\$ 317,716
Land	50,000
Furniture and equipment	140,059
CIP	<u>24,745</u>
Property and equipment, total	532,520
Less: accumulated depreciation	<u>(93,586)</u>
Property and equipment, net	<u>\$ 438,934</u>

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2022, net assets with donor restrictions consisted of the following:

Food program	\$ 120,566
Community Ministries program	40,969
Capital projects	<u>357,305</u>
Net assets with donor restrictions	<u>\$ 518,840</u>

The restrictions placed on the funds by the donors stipulate when the funds may be used (timing restriction). All of the funds with restrictions are expected to be spent in the following year. Net assets with donor restrictions were released from restriction by incurring expenses satisfying the restricted purpose specified by the donor or by the passage of time. The net assets released from restrictions for the year ended June 30, 2022 were \$52,928.

**ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 – LIQUIDITY AND AVAILABLE FOR GENERAL EXPENDITURE

The following table reflects the Organization’s financial assets as of June 30, 2022, reduced by amounts not available for general use within one year in accordance with its Investment Policy and due to contractual or donor-imposed restrictions:

Financial assets	
Cash and cash equivalents - Operations	\$ 519,108
Cash and cash equivalents - Community Ministries	65,545
Accounts receivable	37,824
Investments	225,115
Cash - Capital Improvements	436,735
Financial assets, end of year	<u>1,284,327</u>
Less: those unavailable for general expenditure in one year	
Net assets with donor restrictions	518,840
Board designated endowment not currently authorized for expenditure	-
Financial assets available for general expenditure within one year	<u>\$ 765,487</u>

NOTE 7 – RELATED PARTY TRANSACTIONS

Diocese of Norwich

The Diocese and its affiliates have historically committed to funding a portion of the payroll and related expenses for the Organization. During the year ended June 30, 2022, the Diocese provided a subsidy of \$128,000 to cover these costs.

Workers at the Organization are subcontracted employees of the Diocese. For the year ended June 30, 2022, the expense for this subcontracted labor and related expenses totaled \$398,820.

Pension Plan

Workers of the Organization are covered as employees under the pension plan sponsored by the Diocese. The plan covers all full-time lay employees. Pension expenses reimbursed to the Diocese totaled \$18,783.

EXHIBIT 2 Insurance/Bond/Worker's Compensation

EXHIBIT 2 Insurance/Bond/Worker's Compensation

State whether or not the agency has liability insurance coverage, in what amount and with what insuring agency.

See attached Certificate of Coverage from The Catholic Mutual Relief Society of America.

State whether or not the agency pays all payroll taxes and worker's compensation as required by Federal and State Law.

Agency pays all payroll taxes and worker's compensation as required by Federal and State Law.

See attached Certificate of Liability Insurance from Gowrie Barden & Brett, Inc.

State whether or not the agency has fidelity bond coverage for principal staff who handle the agency's accounts, in what amount and with what insuring agency.

See attached Certificate of Coverage from The Catholic Mutual Relief Society of America.

Provide a copy of your current insurance certificate.

Two certificates are attached.

EXHIBIT 2 Insurance/Bond/Worker's Compensation

Certificate of Coverage

Date: 3/16/2023

Certificate Holder
 The Norwich Roman Catholic Diocesan Corporation
 Chancery Office
 201 Broadway
 Norwich, CT 06360-4328

This Certificate is issued as a matter of information only and confers no rights upon the holder of this certificate. This certificate does not amend, extend or alter the coverage afforded below.

Company Affording Coverage
 THE CATHOLIC MUTUAL RELIEF
 SOCIETY OF AMERICA
 10843 OLD MILL RD
 OMAHA, NE 68154

Covered Location
 St. Vincent DePaul Place, Norwich, Inc.
 120 Cliff Street
 Norwich, CT 06360

Coverages

This is to certify that the coverages listed below have been issued to the certificate holder named above for the certificate indicated, notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the coverage afforded described herein is subject to all the terms, exclusions and conditions of such coverage. Limits shown may have been reduced by paid claims.

Type of Coverage	Certificate Number	Coverage Effective Date	Coverage Expiration Date	Limits	
Property				Real & Personal Property	
D. General Liability <input checked="" type="checkbox"/> Occurrence <input type="checkbox"/> Claims Made	8578	7/1/2022	7/1/2023	Each Occurrence	500,000
				General Aggregate	
				Products-Comp/OP Agg	
				Personal & Adv Injury	
				Fire Damage (Any one fire)	
				Med Exp (Any one person)	
Excess Liability	8578	7/1/2022	7/1/2023	Each Occurrence	500,000
				Annual Aggregate	
Other Employee Dishonesty (Fidelity Bond)		7/1/2022	7/1/2023	Each Occurrence	
				Claims Made	
				Annual Aggregate	125,000
				Limit/Coverage	

Description of Operations/Locations/Vehicles/Special Items (the following language supersedes any other language in this endorsement or the Certificate in conflict with this language)
 Coverage verified for St. Vincent DePaul Place, Norwich, Inc.'s CARES ACT CDBG funding grant application for term 9/1/2022 through 8/31/2023. Combined single limit general liability coverage is \$ 1,000,000 per occurrence. Fidelity Bond is \$125,000 blanket aggregate.

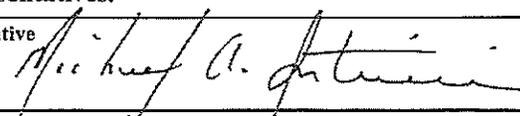
Holder of Certificate

Cancellation

City of Norwich
 Office of Community Development
 23 Union Street, 2nd Floor
 Norwich, CT 06360

Should any of the above described coverages be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the holder of certificate named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

Authorized Representative



0190003287

EXHIBIT 3 Non-profit Determination

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: August 24, 2022

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your June 23, 2022, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2022*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2022* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

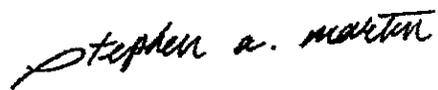
Subordinate organizations under a group exemption do not receive individual exemption letters. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. Donors may verify that a subordinate organization is included in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



Office of the General Counsel

3211 FOURTH STREET, NE • WASHINGTON, DC 20017-1194 • 202-541-3300 • FAX 202-541-3337

DATE: September 6, 2022

TO: Subordinate Organizations under USCCB Group Ruling (GEN: 0928)

SUBJECT: 2022 Group Ruling

FROM: Anthony Picarello, General Counsel *APP*
Madeline Obler, Assistant General Counsel *MO*

This memorandum relates to the annual Group Ruling determination letter issued to the United States Conference of Catholic Bishops ("USCCB") by the Internal Revenue Service ("IRS"), the most recent of which is dated August 24, 2022, with respect to the federal tax status of subordinate organizations listed in the 2022 edition of the Official Catholic Directory ("OCD").¹ As explained in greater detail below, this 2022 Group Ruling determination letter is important for establishing:

- (1) exemption of subordinate organizations under the USCCB Group Ruling from federal income tax; and
- (2) deductibility of contributions to such organizations for federal income, gift, and estate tax purposes.

The 2022 Group Ruling determination letter is the latest in a series that began with the original determination letter of March 25, 1946. In the original 1946 letter, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been reaffirmed with respect to subordinate organizations listed in the current edition of the OCD.² The annual group ruling letter clarifies important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Group Ruling letters from prior years establish tax consequences with respect to transactions occurring during those years.

Responsibilities under Group Ruling. Diocesan officials who compile OCD information for submission to the OCD publisher are responsible for the accuracy of such information. They must ensure that only qualified organizations are listed, that organizations are listed under their correct legal names, that organizations that cease to qualify are deleted promptly, and that newly-

¹ A copy of the most recent Group Ruling determination letter and this memo may be found on the General Counsel's "Tax and Group Ruling" page.

² Catholic organizations with independent IRS exemption determination letters are listed in the 2022 OCD with an asterisk (*), which indicates that such organizations are **not** included in the Group Ruling.

qualified organizations are listed as soon as possible.

EXPLANATION

1. **Exemption from Federal Income Tax.** The latest Group Ruling determination letter reaffirms that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions that appear in the 2022 OCD and are subordinate organizations under the Group Ruling are recognized as exempt from federal income tax and described in section 501(c)(3) of the Code. The Group Ruling determination letter does not cover organizations listed with asterisks or any foreign organizations listed in the 2022 OCD.

Verification of Exemption under Group Ruling. The latest Group Ruling determination letter indicates that subordinate organizations are not listed in Tax Exempt Organization Search (Pub. 78 data) (“TEOS,” formerly “EO Select Check), and many are not listed in the Exempt Organizations Business Master File extract, or EO BMF . As a result, many subordinate organizations included in the USCCB Group Ruling are not included in various online databases (e.g., GuideStar) that are derived from the EO BMF. This does not mean that subordinate organizations included in the Group Ruling are not tax exempt, that contributions to them are not deductible, or that they are not eligible for grant funding from corporations, private foundations, sponsors of donor-advised funds or other donors that rely on online databases for verification of tax-exempt status. It does mean that a Group Ruling subordinate may have to make an extra effort to document its eligibility to receive charitable contributions. The Group Ruling determination letter states that donors may verify that a subordinate organization is included in the Group Ruling by consulting the Official Catholic Directory or by contacting the USCCB directly. It also states that the IRS does not verify inclusion of subordinate organizations under the Group Ruling. *Accordingly, neither subordinate organizations nor donors should contact the IRS to verify inclusion under the Group Ruling.*

Subordinate organizations should refer donors, including corporations, private foundations, and sponsors of donor-advised funds, to the specific language in the Group Ruling determination letter regarding verification of tax-exempt status and to IRS Publication 4573, *Group Exemptions*, available on the IRS website at www.irs.gov.³ Publication 4573 explains that: (1) the IRS does not determine which organizations are included in a group exemption; (2) subordinate organizations exempt under a group exemption do not receive their own IRS determination letters; (3) exemption under a group ruling is verified by reference to the official subordinate listing (e.g., the Official Catholic Directory); and (4) it is not necessary for an organization included in a group exemption to be listed in TEOS or the EO BMF. Although not required, organizations in the Group Ruling may be included in the EO BMF, and consequently, online databases derived from it.

³ For an illustration of how exemption verification works, refer to the “Information for Donors and Grantmakers” link on the USCCB website “Tax and Group Ruling.” page.

2. **Public Charity Status.** The latest Group Ruling determination letter recognizes that subordinate organizations included in the 2022 OCD are public charities and not private foundations under section 509(a) of the Code, but that all subordinate organizations do not share the same public charity status under section 509(a). Therefore, although the USCCB is classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i), that public charity status does *not* automatically extend to subordinate organizations covered under the Group Ruling.

Verification of Public Charity Status. Each subordinate organization in the Group Ruling must establish its own public charity status under section 509(a)(1), 509(a)(2), or 509(a)(3) as a condition to inclusion in the Group Ruling. Certain types of subordinate organizations included in the Group Ruling qualify as public charities by definition under the Code. These are:

- churches and conventions or associations of churches under sections 509(a)(1) and 170(b)(1)(A)(i) (generally limited to dioceses, parishes and religious orders);
- elementary and secondary schools, colleges and universities under sections 509(a)(1) and 170(b)(1)(A)(ii); and
- hospitals under sections 509(a)(1) and 170(b)(1)(A)(iii).

Other subordinate organizations covered under the Group Ruling may qualify under the public support tests of either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2). Verification of public charity classification under either of the support tests generally can be established by providing a written declaration of the applicable classification signed by an officer of the organization, along with a reasoned written opinion of counsel and a copy of Schedule A of Form 990/EZ, if applicable. Large institutional donors, such as private foundations and sponsors of donor-advised funds, may require this verification prior to making a contribution or grant to be assured that the grantee is not a Type III non-functionally integrated supporting organization.⁴ A subordinate organization included in the Group Ruling may want to file Form 8940, Request for Miscellaneous Determination, with the IRS to request a determination that it is a publicly supported charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), or is a Type I or II supporting organization, in order to satisfy private foundations and sponsors of donor-advised funds regarding its public charity status.

3. **Deductibility of Contributions.** The latest Group Ruling determination letter assures donors that contributions to subordinate organizations listed in the 2022 OCD are deductible for federal income, gift, and estate tax purposes.

4. **Unemployment Tax.** As section 501(c)(3) organizations, subordinate organizations covered by the Group Ruling are exempt from *federal* unemployment tax; however, individual states may impose unemployment tax on subordinate organizations even

⁴ See Notice 2014-4, 2014-2 I.R.B (January 6, 2014).

though they are exempt from federal unemployment tax. Please consult a local tax advisor about any state unemployment tax questions.

5. **Social Security Tax.** All section 501(c)(3) organizations, including churches, are required to withhold and pay taxes under the Federal Insurance Contributions Act (FICA) for each employee.⁵ However, services performed by diocesan priests in the exercise of their ministry are not considered "employment" for FICA (Social Security) purposes.⁶ FICA should not be withheld from their salaries. *For Social Security purposes*, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them.⁷ Neither FICA nor income tax withholding is required on remuneration paid directly to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.⁸

6. **Federal Excise Tax.** Inclusion in the Group Ruling has no effect on a subordinate organization's liability for federal excise taxes. Exemption from these taxes is very limited. Please consult a local tax advisor about any excise tax questions.

7. **State/Local Taxes.** Inclusion in the Group Ruling does not automatically establish a subordinate organization's exemption from state or local income, sales, or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please consult a local tax advisor about any state or local tax exemption questions.

8. **Form 990/EZ/N.** All subordinate organizations included in the Group Ruling must file Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, or Form 990-N, e-Postcard, *unless* they are eligible for a mandatory or discretionary exception to this filing requirement. ***There is no automatic exemption from the Form 990/EZ/N filing requirement simply because an organization is included in the Group Ruling or listed in the OCD.*** Subordinate organizations must use their own EIN to file Form 990/EZ/N. ***Do not*** use the EIN of the USCCB or an affiliated parish, diocese or other organization to file a return. Form 990/EZ/N is due by the 15th day of the fifth month after the close of an organization's fiscal year.⁹ The following

⁵ Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

⁶ I.R.C. § 3121(b)(8)(A).

⁷ I.R.C. § 1402(a)(8).

⁸ Rev. Rul. 77-290, 1977-2 C.B. 26. *See also* USCCB/RCRI Memorandum on Compensation of Religious, (September 11, 2020).

⁹ The penalty for failure to file the Form 990/EZ is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts, whichever is less; however, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A). There is no monetary penalty for failing to file or filing late a Form 990-N.

organizations are not required to file Form 990/EZ/N: (i) churches and conventions or associations of churches; (ii) integrated auxiliaries;¹⁰ (iii) the exclusively religious activities of religious orders; and (iv) schools below college level affiliated with a church or operated by a religious order.¹¹ Organizations should exercise caution if they choose not to file a Form 990/EZ/N because they believe they are not required to do so. If IRS records indicate that the organization should file a Form 990/EZ/N each year (for example, the organization receives an IRS notice stating that it failed to file a return for a given year), then the organization may appear on the auto-revocation list notwithstanding its claim to being exempt from the filing requirement.

Which form an organization is required to file usually depends on the organization's gross receipts or the fair market value of its assets.

Gross receipts or fair market value of assets	Return required
Gross receipts normally not more than \$50,000 (regardless of total assets)	990-N (but may file a Form 990 or 990-EZ)
Gross receipts < \$200,000, <i>and</i> Total assets < \$500,000	990-EZ (but may file a Form 990)
Gross receipts ≥ \$200,000, <i>or</i> Total assets ≥ \$500,000	990

Special Rules for Section 509(a)(3) Supporting Organizations. Every supporting organization described in section 509(a)(3) included in the Group Ruling must file a Form 990 or Form 990-EZ (and not Form 990-N) each year, unless (i) the organization can establish that it is an integrated auxiliary of a church within the meaning of Treas. Reg. § 1.6033-2(h) (in which case the organization need not file Form 990/EZ or Form 990-N); or (ii) the organization's gross receipts are normally not more than \$5,000, in which case, the religious supporting organization may file Form 990-N in lieu of a Form 990 or Form 990-EZ.

Automatic Revocation for Failure to File a Required Form 990/EZ/N. Any organization that does not file a required Form 990/EZ/N for three consecutive years automatically loses its tax-exempt status under section 6033(j). The IRS is required to send an organization a notice if the organization fails to file Form 990/EZ/N for two consecutive years informing the organization that the IRS has no record of a return for two consecutive years and the organization's tax exemption will be automatically revoked if the IRS does not receive a return from the organization by the due date for the next such return required to be filed.¹² If an organization loses its tax-exempt status under section 6033(j), it must file an application (Form

¹⁰ I.R.C. § 6033(a)(3)(A)(i); Treas. Reg. § 1.6033-2(h).

¹¹ Treas. Reg. § 1.6033-2(g)(1)(vii).

¹² I.R.C. § 6033(j)(1)(A).

1023 or Form 1023-EZ) with the IRS to reinstate its tax-exempt status. See the IRS website (charities and non-profits) at www.irs.gov/charities-non-profits for information on automatic revocation, including the current list of revoked organizations and guidance about reinstatement of exemption.

Public Disclosure and Inspection. Subordinate organizations required to file Form 990/EZ¹³ must upon request make a copy of the form and its schedules (other than contributor lists) and attachments available for public inspection during regular business hours at the organization's principal office and at any regional or district offices having three or more employees. Form 990/EZ for a particular year must be made available for a three year period beginning with the due date of the return.¹⁴ In addition, any organization that files Form 990/EZ must comply with written or in-person requests for copies of the form. The organization may impose no fees other than a reasonable fee to cover copying and mailing costs. If requested, copies of the forms for the past three years must be provided. In-person requests must be satisfied on the same day. Written requests must be satisfied within 30 days.¹⁵

Public Disclosure of Form 990-T. Form 990-T, Exempt Organization Unrelated Business Income Tax Return, for organizations exempt under section 501(c)(3) (which includes all organizations in the USCCB Group Ruling) is subject to rules similar to those for public inspection and copying of Forms 990/EZ.¹⁶

Group Returns. USCCB does not file a group return Form 990 on behalf of any organizations in the Group Ruling. In addition, no subordinate organization under the Group Ruling is authorized to file a group return for its own affiliated group of organizations.

For more information, refer to *Annual Filing Requirements for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under "Tax and Group Ruling."

9. Certification of Racial Nondiscrimination by Private Schools in Group

¹³ Form 990-N is available for public inspection at no cost through the IRS website at www.irs.gov.

¹⁴ The penalty for failure to permit public inspection of the Form 990 is \$20 for each day during which such failure continues, up to a maximum of \$10,000. I.R.C. § 6652(c)(1)(C).

¹⁵ I.R.C. § 6104(d). Generally, a copy of an organization's exemption application and supporting documents must also be provided on the same basis. However, since organizations included in the Group Ruling do not file exemption applications with the IRS, nor did the USCCB, organizations included in the Group Ruling should respond to requests for public inspection and written or in-person requests for copies by providing a copy of the page of the current OCD on which they are listed. If a covered organization does not have a copy of the current OCD, it has two weeks within which to make it available for inspection and to comply with in-person requests for copies. Written requests must be satisfied within the general time limits.

¹⁶ Only the Form 990-T itself, and any schedules, attachments, and supporting documents that relate to the imposition of tax on the unrelated business income of the organization, are required to be made available for public inspection.

Ruling. Revenue Procedure 75-50¹⁷ sets forth notice, publication,¹⁸ and recordkeeping requirements regarding racially nondiscriminatory policies with which private schools, including church-related schools, must comply as a condition of establishing and maintaining exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50 private schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. This form is available at www.irs.gov. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year. Form 5578 may be filed by an individual school or by the diocese on behalf of all schools operated under diocesan auspices. The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. ***Diocesan or school officials should ensure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the tax-exempt status of the school and, in the case of a school not legally separate from the church, the tax-exempt status of the church itself.*** For more information, refer to *Annual Filing Requirements for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

10. **Lobbying Activities.** Subordinate organizations under the Group Ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying at the federal, state, or local levels are subject to this restriction. The term “lobbying” includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to a subordinate organization’s exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for “insubstantial” lobbying. Please consult a local tax advisor about any lobbying activity questions. For more information, refer to *Political Activity and Lobby Guidelines for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

11. **Political Activities.** ***Subordinate organizations under the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political campaign intervention can jeopardize the organization's tax-exempt status.*** In addition to revoking tax-exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Please consult a local tax advisor about any political campaign

¹⁷ 1975-2 C.B. 587.

¹⁸ Revenue Procedure 2019-22, 2019-22 I.R.B. 1260, revised Revenue Procedure 75-50 to include a third method by which a private school may make its racially nondiscriminatory policy known to all segments of the general community the school serves. The school may now display a notice of its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during the tax year (excluding temporary outages due to website maintenance or technical problems) in a manner reasonably expected to be noticed by visitors to the homepage.

intervention questions. For more information, refer to *Political Activity and Lobby Guidelines for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

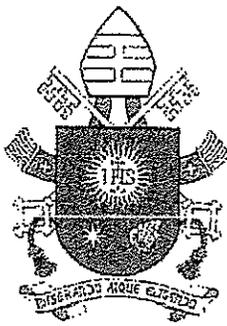
12. **Group Exemption Number (“GEN”)**. The group exemption number or GEN assigned to the USCCB Group Ruling is 0928. ***This number must be included on each Form 990/EZ, Form 990-T, and Form 5578 required to be filed by a subordinate organization under the Group Ruling.***¹⁹ We advise *against* using GEN 0928 on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in the IRS improperly including the USCCB as part of the subordinate organization's name in IRS records.

13. **Employer Identification Numbers (“EINs”)**. Each subordinate organization under the Group Ruling must have and use its own EIN. **Do not** use the EIN of the USCCB or an affiliated parish, diocese, or other organization in any filings with IRS (*e.g.*, Forms 941, W-2, 1099, or 990/EZ) or other financial documents. Subordinate organizations may *not* use USCCB’s EIN in order to qualify for online donations, grants or matching gifts.

¹⁹ The IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number (0928) on their Form 990/EZ/T filings, particularly the initial filing.

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2017

The Official Catholic Directory

Anno
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Published Annually by
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Pregnancy Program—Norwich Office: 331 Main St., Norwich, 06360. Tel: 860-889-8346; Fax: 860-889-2658. New London Office: 28 Huntington St., New London, 06320. Tel: 860-443-5328; Fax: 860-443-6113. ANISSA MIROWKA.

Catholic Mutual Relief Society—Diocesan Property and Liability Insurance, Ms. ROBIN HOLTSCLAW, Claims/Risk Mgr., Email: rholtsclaw@catholicmutual.org. Office for all claims: Catholic Mutual Group, 407 Bloomfield Ave., Bloomfield, 06002. Tel: 860-331-2501; Fax: 860-726-9412. National Office: Catholic Mutual Relief Society, 10843 Old Mill Rd., Omaha, NE 68154. Tel: 800-225-6108; Fax: 402-351-2943.

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Mossup—All Hallows Cemetery, Green Hollow Rd., Mossup, 06354. Cemetery Office: 815 Boswell Ave., Norwich, 06360-2536. Tel: 860-887-1019.

New London—St. Mary Cemetery of New London Corp., 606 Jefferson Ave., New London, 06320-2412. Tel: 860-443-3455 (Office), Properties & Cemeteries Foramin: ROBERT McDONALD.

Norwich—St. Mary & St. Joseph Cemetery Corp., 815 Boswell Ave., Norwich, 06360-2536. Tel: 860-887-1019.

Taftville—Sacred Heart Cemetery Corp., Harland Rd., Taftville, 06380. Cemetery Office, 815 Boswell Ave., Norwich, 06360-2536. Tel: 860-887-1019.

Uncasville—St. Patrick Cemetery, Dept. Rd., Uncasville, 06382. Cemetery Office, 815 Boswell Ave., Norwich, 06360-2536. Tel: 860-887-1019.

Wauvogan—Sacred Heart Cemetery, Wauvogan Rd., Wauvogan, 06387. Cemetery Office: 815 Boswell Ave., Norwich, 06360-2536. Tel: 860-887-1019.

Westbrook—Resurrection Cemetery Corp., Rte 145, Westbrook, 06498. Tel: 860-899-6503 (Cemetery Office).

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Four County Catholic—Official monthly newspaper of the Diocese of Norwich (No July issue), 31 Perkins Ave., Norwich, 06360-3619. Tel: 860-886-1251; Fax: 860-859-1253.

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Norwich—MILLAN COBBIN, Exec. Dir., Email: jesvilip@pmi.com; BONNIE YACOVITZKY, Administrative Asst., St. Vincent dePaul Place, Norwich, Inc., 120 Cliff St., Norwich, 06360. Tel: 860-888-7374; Fax: 860-886-0178; Email: byedip@pmi.com; Web: www.svdpm.org

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Council of Catholic Women—MRS. JUDITH K. PAPPAGALLO, Pres.; Rev. BRIAN MAXWELL, Diocesan Spiritual Advisor, St. Patrick, 47 W. High St., P.O. Box 177, East Hampton, 06424-0177. Tel: 860-257-6044. District Spiritual Advisor: Revs. JOHN N. ANTONELLE, Willimantic Deanery; STEPHEN S. GILSON, Norwich Deanery; JOSEPH B. WHITTEL, New London Deanery; Very Rev. DAVID P. CHICOTTE, Putnam Deanery, Diocesan Mod.; Revs. P. GRZEGORZ JENYAKI, Rockville Deanery; JOSEPH J. DE COSTA, Shoreline Deanery; JAMES THAIKOTTAIYAN, S.T.L., J.C.D., Middletown Deanery.

Ecclesial Dei Ministry (Tridentine Rite)—Director and Chaplain—Rev. GREGOIRE J. FLUET, Ph.D., K.H.S., Res: St. Mary Church, 95 Main St., Stonington, 06378. Tel: 860-535-1700.

Development, Diocesan Office of (DOD)—MRS. ANGELA V. ANOLD, Exec. Dir., Tel: 860-886-1928, Ext. 13; Fax: 860-886-2851; Email: do@norwichdiocese.net; SUSAN UNDERHILL, Campaign Mgr., Tel: 860-886-1928, Ext. 11; MRS. MARY ELLEN MAHONEY, Devel. Mgr./Major Gifts, Tel: 860-886-1928, Ext. 14; Email: memahone@norwichdiocese.net; ROSELA FUCICOPPI, Administrative Asst., 197 Broadway, Norwich, 06360-4407. Tel: 860-886-1928, Ext. 10.

Catholic Charities Development—See Catholic Charities CHRISTINE JACHEL, Devel. Coord., Tel: 860-889-3346; Email: cjachel@norwichdiocese.net.

Annual Catholic Appeal (ACA)—See Development, Diocesan Office.

Stewardship Office—MRS. ANGELA V. ANOLD, Dir., 197 Broadway, Norwich, 06360. Tel: 860-886-1928, Ext. 13; Email: do@norwichdiocese.net; MRS. KATHY GAITO, Coord., Tel: 860-886-1928, Ext. 16; Email: kgaite@norwichdiocese.net.

The Catholic Foundation—MRS. ANGELA V. ANOLD, Dir., Tel: 860-886-1928, Ext. 13; Email: do@norwichdiocese.net.

Office of Diocesan Properties & Cemeteries—MR. JOSEPH M. MUSCARIELLA, Dir., 815 Boswell Ave., Norwich, 06360. Tel: 860-887-1019.

Disabilities—People with—See His Able People, Ministry of.

Ecumenism—Ecumenical and Interreligious Affairs, Office of—Inquires should be made to: 203 Broadway, Norwich, 06360. Tel: 860-857-9214, Ext. 100. VACANT.

Evangelization & Catechumenate (RECLA), Office of—See Office of Faith Events.

Faith Events, Office of—199 Broadway, Norwich, 06360. Tel: 860-848-2237, Ext. 312; Fax: 860-848-2818. Email: faithevents@norwichdiocese.net. MRS. ANDREA HOISI, Dir.; MRS. LIZA ROACH, Youth Min., Tel: 860-848-2237, Ext. 305; MRS. MARIANNE NICHOLAS, Administrative Asst., Tel: 860-848-2237, Ext. 304; Email: marnicholas@norwichdiocese.net. Advisory Board: Deacon PETER L. GILL, Chm.; MRS. DIANE LEZNER; MRS. KATHY INN, MR. GEORGE SUNDROW; MR. DAN D'AMICO; MRS. PETER SARGENT; DEACON WILLIAM H. MCGANN; MRS. BRIDGET THURSTON.

Diocesan Catholic Scouting—Tel: 860-848-2237, Ext. 311. PAM PLESSE, Chair.

Faith Formation, Office for—See Office of Faith Events.

EXHIBIT 4 List of Board of Directors

St. Vincent de Paul Place, Norwich, Inc.

Board of Directors

Name	1st Yr.	Affiliation	Address	Phone	State	Zip	Phone	Email
Mrs. Christen Brewer	2022	Graphic Designer	6 Stetson Street	Norwich	CT	6360	860-334-7101	cbrewer@chelseagroton.com
Mr. Robert Casey	2022	Retired Engineer	11 Whaling Drive	Waterford	CT	6385	860-625-0624	ricasey@outlook.com
Mrs. Dorothy Congress	2019	Program Participant	24 Merchants Avenue	Tarville	CT	6380	860-319-4578	dt8mr@aol.com
Mrs. Jillian Corbin	2008	Executive Director	120 Cliff Street	Norwich	CT	6360	860-861-8322	icsvdpp@gmail.com
Mrs. Mandy-Lyn Crispin	2018	Bank Manager, CH	104 Michigan Drive	Groton	CT	6340		mcrispim@chelseagroton.com
Ms. Theresa V. Donatelli		Partner NORTHST	19 Bay Street	Mystic	CT	6355	860-235-3130	tvdebn@att.net
Ms. Shiela Hayes	2022	President, NAACP	PO Box 185	Norwich	CT	6355	919-219-2529	sshsealinc@yahoo.com
Mrs. Deberay Hinchey	2022	VP of Behavioral H	46 Cherry Hill Rd	Norwich	CT	6360	860-334-1965	dahinchey46@gmail.com
Pastor David Holland	2015	Pastor, Cornersto	248 Broadway	Norwich	CT	6360	860-383-5241	davidholland120@gmail.com
Mr. Tim Kenyon	2019	Dir. Operations M	607 W Thames St	Norwich	CT	6360	860-884-8820	tkenyon@thespaatnorwichinn.com
Mr. Dan King	2021	Norwich Attorney	53 Lafayette St	Norwich	CT	6360	860-886-0011	dking@lahanking.com
Mr. Frank Manfredi, Esq.	2018	Norwich Attorney	34 Courthouse Square	Norwich	CT	6360	860-334-2710	fmanfredi@gmllaw.com
Fr. Brian Romanowski, J.C.L.	2015	Priest, Diocese of	201 Broadway	Norwich	CT	6360	860-887-9294	romanowskibj@gmail.com
Ms. Celia Stefert	2022	Retired, Adult Pro	1 Dogwood Lane	Norwich	CT	6361	860-917-7737	cgs99@aol.com
Mrs. Patricia Varholj, Secretary	2011	Retired School ad	173 Judson Avenue	Mystic	CT	6355	860-912-9027	pvarholj@gmail.com

EXHIBIT 5 Organizational Chart

St. Vincent de Paul Place, Norwich, Inc.
Organizational Chart

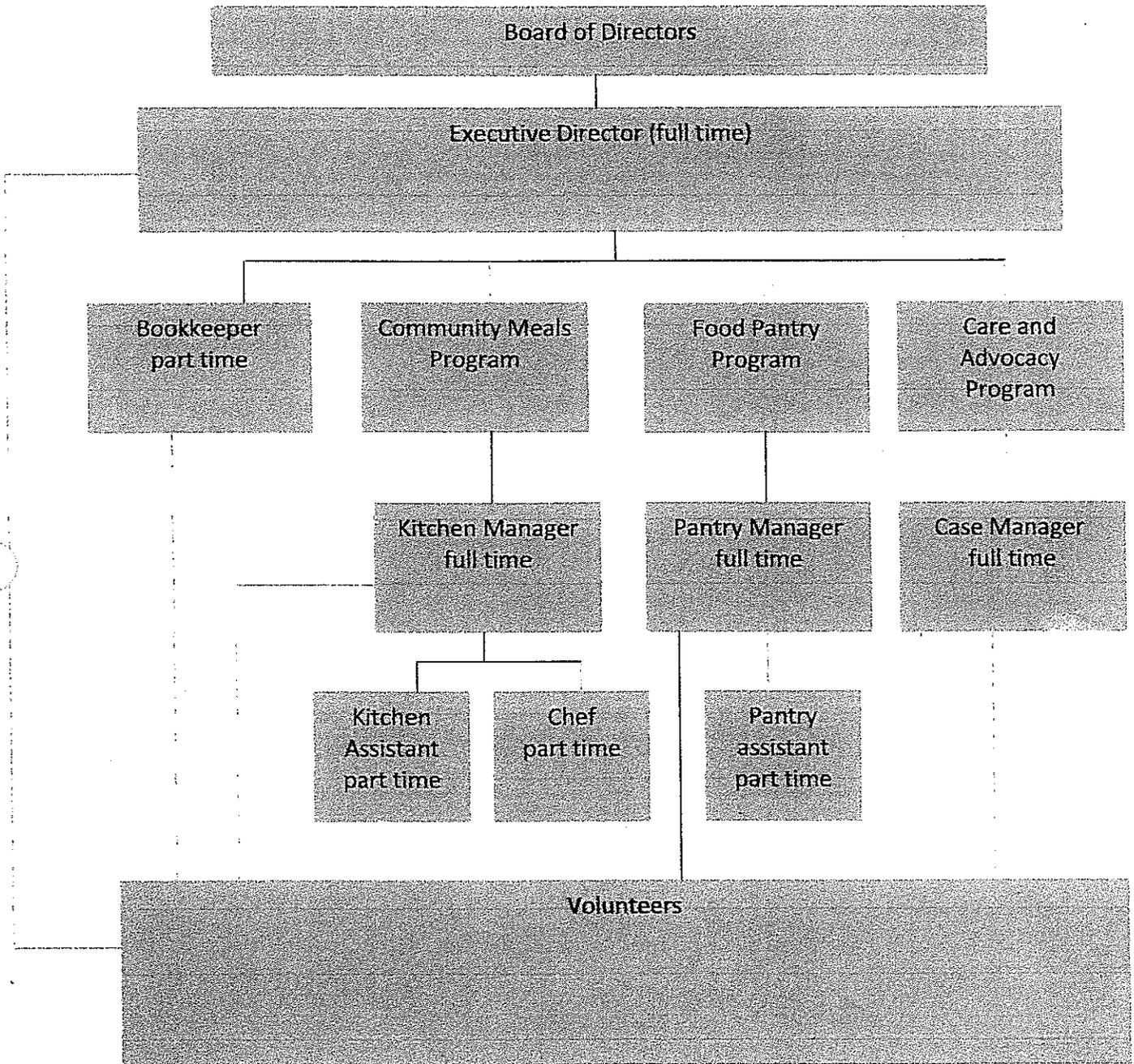


EXHIBIT 6 Resume of Chief Program Administrator/Chief Fiscal Officer

Jillian Corbin

40 Allen Drive, Uncasville, CT 06360 860.861.8322 jcsvdpp@gmail.com

- o Develop, manage, and motivate growth oriented, diverse teams
- o Excellent situation assessment skills with solutions focused approach
- o Effective planning and implementation of programs and systems
- o Ability to operationalize complex corporate policies and procedures, government standards and attain recognized standards of excellence

EXPERIENCE

St. Vincent de Paul Place- September, 2008 to present, *Executive Director* Implement the mission of St. Vincent De Paul Place and oversee the operations of the organization, including the community meal site, food pantry, and care and advocacy programs.

The Cooperative Feeding Program -May 2006 to September, 2008 *Deputy Director* -Oversaw the day-to-day operations of a social service agency that provides program services and counseling to assist the poor and homeless. Developed, recruited, and supervised employees and volunteers for the community meal program, food pantry and social services. Liaised within the community to foster awareness, advocacy, volunteerism and financial support. Developed and maintained local and federal funding and grant implementation as well as participated in fundraising activities.

PACE Center for Girls -November 1996 to April, 2006 *Program Manager* -Developed and ensured quality academic and social services programming. Oversaw consistent implementation of behavior management system to create environment of safety and growth including conducting conflict resolutions and attending state and district trainings. Managed educational and social service staff including grant implementation, reporting and training. Planned and scheduled activities to deliver gender responsive programming. Attained and maintained highest ranking in statewide quality assurance standards in a juvenile justice program. Liaised with community resources, law enforcement other government personnel and families. Managed internal and external reporting systems.

Department of Children and Families -November 2005 -May 2006 *Crisis Counselor* -Provided counseling support and direct mental health services for the survivors of Hurricane Wilma. CERT (Community Emergency Response Team) trained under the Hallandale Beach Fire Dept. Obtained ham radio license for communication in the event of a disaster.

Barry University -1995 -1996 *Adjunct Professor* of Marketing for the Andreas School of Business

Transition, Inc. -1995 -1996 *Counselor/Job Developer* -Worked with persons transitioning from Florida Department of Corrections into the mainstream workplace. Duties included counseling clients on job opportunities, assisting with placement and follow up services as well as soliciting corporations to participate in the employer program.

Nanjing University of Aeronautics and Astronautics -1994 -1995 *Instructor* -Taught English courses specializing in aeronautics and business in Nanjing, China as part of a United Nations contract.

Barry University -1993 -1994 *Coordinator of International Business Programs* -Cultivated and managed internship exchange programs with international universities in Europe, Asia, Central and South America
1991-1993 *Graduate Assistant* - Coordinated study abroad programs for the graduate and undergraduate systems.

Switchboard of Miami -1991 -1993 *Business Teacher* -Successfully completed a two year United Way grant instructing inner city youth the business concepts needed to run a small business.

EDUCATION

Degrees *Master of Business Administration*, 1993-Barry University, Miami Shores, FL
Bachelor of Science in Marketing 1991-Barry University, Miami Shores, FL

Foreign Study

European Union and Middle Eastern. Economics 1992, Europe, Egypt and Israel
Hebrew University, 1990, Jerusalem, Israel, *GATT*, Geneva, Switzerland

EXHIBIT 7 Conflict of Interest Disclosure

The CDBG-CV-19 City of Norwich, Connecticut Applicant Conflict of Interest Questionnaire is attached.

Although the associations below are not interested on the Conflict of Interest Questionnaire, they are listed here in the spirit of full disclosure.

Frank Manfredi, Esq., is the Chairman of the Board of St. Vincent de Paul Place, Norwich. He is also Chair of the Commission on the City Plan for the City of Norwich.

ST. VINCENT DE PAUL PLACE, NORWICH, INC.

FINANCIAL STATEMENTS

JUNE 30, 2022

**TOGETHER WITH INDEPENDENT
AUDITOR'S REPORT**

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
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JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Vincent De Paul Place, Norwich, Inc.
Norwich, Connecticut

Opinion

We have audited the accompanying financial statements of St. Vincent De Paul Place, Norwich, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Vincent De Paul Place, Norwich, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Vincent De Paul Place, Norwich, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Vincent De Paul Place, Norwich, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting in error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Vincent De Paul Place, Norwich, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Vincent De Paul Place, Norwich, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Mystic, Connecticut
February 2, 2023

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Current Assets

Cash and cash equivalents - Operations	\$ 519,108
Cash and cash equivalents - Community Ministries	65,545
Total cash	<u>584,653</u>
Investments	225,115
Accounts receivable	37,824
Prepaid expenses	2,388
Inventory	69,682
Total current assets	<u>919,662</u>

Property and Equipment, net

438,934

Non-current Assets

Cash - Capital Improvements	<u>436,735</u>
Total non-current assets	<u>436,735</u>

Total assets

\$ 1,795,331

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 21,408
Accrued payroll	23,701
Other liabilities	6,633
Total current liabilities	<u>51,742</u>

Net Assets

Net assets without donor restrictions:	
Available for operations	1,124,749
Board designated for capital improvements	100,000
Total net assets without donor restrictions	<u>1,224,749</u>
Net assets with donor restrictions	518,840
Total net assets	<u>1,743,589</u>

Total liabilities and net assets

\$ 1,795,331

See accompanying notes to the financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
OPERATING ACTIVITIES			
Operating revenue and support			
Diocesan annual subsidy	\$ 128,000	\$ -	\$ 128,000
Contributions - Food Service	499,309	99,638	598,947
Contributions - Community Ministries	-	37,697	37,697
Contributions - Capital Projects	-	52,878	52,878
Donated food received for distribution	1,489,466	-	1,489,466
Donated non-food received for distribution	42,002	-	42,002
Donated property and securities	1,988	-	1,988
Catering income	2,125	-	2,125
Interest income	313	33	346
Net assets released from restriction:			
Satisfaction of time requirement	52,928	(52,928)	-
Total operating revenue and support	<u>2,216,131</u>	<u>137,318</u>	<u>2,353,449</u>
EXPENDITURES			
<u>Program expenses</u>			
Food and service programs	2,102,620	-	2,102,620
Community ministries	22,704	-	22,704
Total program expenses	<u>2,125,324</u>	<u>-</u>	<u>2,125,324</u>
<u>Supporting services</u>			
General and administrative expenses	73,859	-	73,859
Total expenditures	<u>2,199,183</u>	<u>-</u>	<u>2,199,183</u>
Change in net assets before non-operating activities	<u>16,948</u>	<u>137,318</u>	<u>154,266</u>
NON-OPERATING ACTIVITIES			
Dividend income	7,905	-	7,905
Realized gain on sale of investments	15,969	-	15,969
Unrealized loss on investments	(48,216)	-	(48,216)
Investment management fees	(1,049)	-	(1,049)
Total non-operating activities	<u>(25,391)</u>	<u>-</u>	<u>(25,391)</u>
Change in net assets	<u>(8,443)</u>	<u>137,318</u>	<u>128,875</u>
Net assets, beginning	1,233,192	381,522	1,614,714
Net assets, ending	<u>\$ 1,224,749</u>	<u>\$ 518,840</u>	<u>\$ 1,743,589</u>

See accompanying notes to financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 128,875
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	28,264
Donated property and securities	(1,988)
Unrealized loss on investments	48,216
Change in:	
Accounts receivable	(1,283)
Prepaid expenses	250
Inventory	7,899
Accounts payable	2,115
Accrued payroll	23,701
Other liabilities	3,078
Net cash provided by operating activities	<u>239,127</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(168,918)
Proceeds from sale of investments	46,093
Purchase of property and equipment	<u>(28,179)</u>
Net cash used in investing activities	<u>(151,004)</u>
Net increase in cash and cash equivalents	88,123
Cash and equivalents, beginning	<u>933,265</u>
Cash and equivalents, ending	<u>\$ 1,021,388</u>

See accompanying notes to financial statements

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program			Total
	Food and Service Programs	Community Ministries	Management and General	
Food donated	\$ 1,489,466	\$ -	\$ -	\$ 1,489,466
Pet food and personal hygiene donated	39,542	-	-	39,542
Food purchased	56,336	-	-	56,336
Subcontracted labor and benefits	378,879	3,988	15,953	398,820
Community ministry	-	18,433	-	18,433
Catering costs	787	-	-	787
Depreciation	26,568	283	1,413	28,264
Supplies	38,471	-	-	38,471
Utilities	39,229	-	2,065	41,294
Insurance	17,789	-	936	18,725
Repairs	3,489	-	184	3,673
Vehicle expenses	3,749	-	-	3,749
Office supplies	-	-	2,347	2,347
Operating expenses	8,315	-	8,316	16,631
Gift cards	-	-	2,460	2,460
Postage	-	-	1,333	1,333
Printing and copying	-	-	1,442	1,442
Telephone	-	-	4,233	4,233
Computer expenses	-	-	24,411	24,411
Dues and conferences	-	-	2,262	2,262
Professional services and fees	-	-	6,504	6,504
Total expenditures	<u>\$ 2,102,620</u>	<u>\$ 22,704</u>	<u>\$ 73,859</u>	<u>\$ 2,199,183</u>

See independent auditor's report

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

St. Vincent De Paul Place, Norwich, Inc. (the Organization) was organized in 1989 as a nonprofit organization under the laws of the State of Connecticut. The Organization serves as a ministry of the Diocese of Norwich (the Diocese) and provides various services, including serving hot meals and supplying a food pantry, to the poor in Norwich, Connecticut area and the surrounding community.

Basis of Accounting and Presentation.

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification 958-205, *Not-for-profit Entities, Presentation of Financial Statements*.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates are based on information available at the time the financial statements are prepared. Actual amounts or results could differ from these estimates.

Net Asset Categories

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in the following net asset categories:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations but may be designated for specific purposes by the Board of Directors (the Board).

- *Board designated for Capital Improvements* – The Board has designated a portion of net assets without donor restrictions for funds set aside for capital improvements. At June 30, 2022 board designated net assets was \$100,000.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by the actions of the Organization and/or the passage of time, or which may be perpetual. When a restriction is satisfied, the associated amount is reclassified from net assets with donor restrictions to net assets without donor restrictions and is reported in the Statement of Activities as net assets released from restrictions. See *Note 5* for more detail on the Organization's net assets with donor restrictions.

Fund Accounting

Although the Organization does not use fund accounting, the support, revenue, and expenses of the Organization are categorized into separate programs funds that are shown in the Schedule of Net Asset Without Donor Restriction Fund Activity.

Liquidity

Assets are presented in the accompanying Statement of Financial Position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand and highly liquid debt instruments with maturities of three months or less at the date of purchase. This policy does not apply to funds with donor-imposed restrictions. The Organization maintains cash balances at one financial institution and such deposits may, at times, exceed federal depository insurance limits.

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable are stated at the amount the Organization expects to collect from outstanding balances. The Organization provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after the Organization has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management has determined that all outstanding balances at June 30, 2022 are fully collectible.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Any fixed assets with a value of \$500 or greater are capitalized. Depreciation is computed using primarily the straight-line method over a period of 5 to 40 years. Maintenance and repairs are charged to expense as incurred.

Inventory

Donated food inventory is valued at an average of the national wholesale prices determined by Feeding America. Purchased food inventory is valued at the cost of products purchased, determined by the first-in, first-out method. Donated commodities inventory received from the USDA is valued based on prices provided by the USDA.

Investments

Investments in marketable equity securities with readily determined fair values and investments in debt securities are carried at fair value. Fair value is determined based on quoted market price (all Level 1 measurements). Realized and unrealized gains and losses on these investments are reported in the statement of activities, as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met in the same reporting period in which the income and gains are recognized.

Fair Value of Financial Instruments

Accounting principles generally accepted in the United States of America (US GAAP) defines fair value and establishes a framework that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. Fair value is defined as the price that would be received in a sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The hierarchy is broken down into three levels of input that market participants would use in valuing the asset or liability, which can be summarized as follows:

- Level 1 – Quoted prices in active markets for identical assets or liabilities.
- Level 2 – Quoted prices for similar assets and liabilities in active markets.
- Level 3 – Valuation based on inputs that are unobservable therefore requiring management's best estimate of what market participants would use as fair value.

The level of a financial instrument within the fair value hierarchy is based on the lowest, or least observable, level of input that is significant to the fair value measurement. Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management. The respective carrying value of certain on-balance-sheet financial instruments approximates their fair values due to the short-term nature of these instruments.

At June 30, 2022, the Organization's Level 1 financial assets consist of investments which are valued at quoted market prices in active markets for identical assets. The Organization had no Level 2 or 3 financial assets.

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Organization recognizes revenue when control of the promised service is transferred to the Organization's customers, in an amount that depicts the consideration the Organization expects to be entitled to in exchange for those services. Revenue is not recognized unless collectability under the contract is considered probable, the contract has commercial substance, and the contract has been approved. Additionally, any contract must contain payment terms, as well as the rights and commitments of both parties.

Grants and Contracts

Revenue from grants and contracts with resource providers such as the government and its agencies, other organizations, and private foundations are accounted for either as exchange transactions or as contributions. When the resource provider commensurate value in return for the resources transferred to the Organization, the revenue from the grant or contract is accounted for as an exchange transaction in accordance with FASB Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*. Revenue from grants and contracts that are accounted for as exchange transactions is recognized when performance obligations have been satisfied. Cash received in advance of meeting performance is recorded as deferred revenue.

Transactions where the resource provider does not receive commensurate value are deemed to be contributions. Contributions are classified as either conditional or unconditional. A conditional contribution is a transaction where the Organization has to overcome a barrier or hurdle to be entitled to the resource and the resource provider is released from the obligation to fund or has the right of return of any advanced funding if the Organization fails to overcome the barrier. The Organization recognizes the contribution revenue upon overcoming the barrier or hurdle. Unconditional contributions are recognized as revenue and receivable when the commitment to contribute is received.

Contributions received are recorded as either with donor restrictions or without donor restrictions. Contributions are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated asset or are restricted for time. Contributions received without donor stipulations are recorded as contributions without donor restrictions. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as contributions without donor restrictions.

Contributions In-Kind

Donated Assets

Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair values at the date of donation. Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Non-cash donations totaled \$1,533,456 for the year ended June 30, 2022. This includes \$1,489,466 in food donations, \$42,002 in non-food donations, and \$1,988 in stock donations.

Contributed Services

Contributed services are recognized and recorded at fair market value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the Organization, volunteer services in preparation and servicing of meals, food pantry operations, community service assistance, accounting, grant writing, and other administrative services. The estimated value of these volunteer services contributed during the year ended June 30, 2022, which have not been recognized in these financial statements, totaled 30,271 hours (estimated value of \$423,794 using Connecticut minimum wage rates).

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Status

The Organization falls under the Diocese and is therefore exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

The Organization did not recognize any liability for uncertain tax positions as defined by accounting principles generally accepted in the United States of America.

The Organization's tax return for the year ended June 30, 2022 is subject to examination by the IRS, generally for three years after it has been filed.

Functional Allocation of Expenses

The Organization allocates costs for providing program and support services on a functional basis.

Subsequent Events

Management evaluated subsequent events through February 2, 2023 the date these financial statements were available to be issued.

NOTE 2 – CONCENTRATIONS

The Organization maintains cash balances and investments at Dime Bank with locations in southeastern Connecticut. The cash accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 (per institution). At June 30, 2022, \$773,330 of the Organization's cash was not fully insured.

The Diocese and its affiliates provided 5.44% of the Organization's total operating revenue and support.

The Connecticut Food Bank (\$876,172) and Gemma Moran United Way Food Center (\$117,969) provided a combined 42.25% of the Organization's total operating revenue and support by means of food donations.

NOTE 3 – INVESTMENTS AND FAIR VALUE MEASUREMENTS

The cost and fair market value of the Organization's available for sale investments at June 30, 2022 are as follows:

	Cost	Unrealized Gains	Unrealized Loss	Estimated Fair Value
Equities	\$ 1,094	\$ 18,649	\$ -	\$ 19,743
Corporate bonds	61,243	-	(6,047)	55,196
Mutual funds	160,166	-	(20,307)	139,859
Money market funds	10,317	-	-	10,317
	<u>\$ 232,820</u>	<u>\$ 18,649</u>	<u>\$ (26,354)</u>	<u>\$ 225,115</u>

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – INVESTMENTS AND FAIR VALUE MEASUREMENTS (Continued)

A summary of the Organization’s investment return is presented below at June 30, 2022:

	2022
Dividends	\$ 7,905
Investment management fees	(1,049)
Realized gains	15,969
Unrealized losses	(48,216)
Total return on investments	\$ (25,391)

Management evaluates the Organization’s investment portfolio for other-than-temporary impairment at least on a quarterly basis, and more frequently when economic or market conditions warrant such evaluation. Consideration is given to the length of time and the extent to which fair value has been less than cost, the financial condition of the issuer, and the intent and ability of the Organization to retain the investment until a recovery value is achieved.

NOTE 4 – PROPERTY AND EQUIPMENT

At June 30, 2022, property and equipment consisted of the following:

Building and improvements	\$ 317,716
Land	50,000
Furniture and equipment	140,059
CIP	24,745
Property and equipment, total	532,520
Less: accumulated depreciation	(93,586)
Property and equipment, net	\$ 438,934

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

At June 30, 2022, net assets with donor restrictions consisted of the following:

Food program	\$ 120,566
Community Ministries program	40,969
Capital projects	357,305
Net assets with donor restrictions	\$ 518,840

The restrictions placed on the funds by the donors stipulate when the funds may be used (timing restriction). All of the funds with restrictions are expected to be spent in the following year. Net assets with donor restrictions were released from restriction by incurring expenses satisfying the restricted purpose specified by the donor or by the passage of time. The net assets released from restrictions for the year ended June 30, 2022 were \$52,928.

ST. VINCENT DE PAUL PLACE, NORWICH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – LIQUIDITY AND AVAILABLE FOR GENERAL EXPENDITURE

The following table reflects the Organization’s financial assets as of June 30, 2022, reduced by amounts not available for general use within one year in accordance with its Investment Policy and due to contractual or donor-imposed restrictions:

Financial assets	
Cash and cash equivalents - Operations	\$ 519,108
Cash and cash equivalents - Community Ministries	65,545
Accounts receivable	37,824
Investments	225,115
Cash - Capital Improvements	436,735
Financial assets, end of year	<u>1,284,327</u>
Less: those unavailable for general expenditure in one year	
Net assets with donor restrictions	518,840
Board designated endowment not currently authorized for expenditure	-
Financial assets available for general expenditure within one year	<u>\$ 765,487</u>

NOTE 7 – RELATED PARTY TRANSACTIONS

Diocese of Norwich

The Diocese and its affiliates have historically committed to funding a portion of the payroll and related expenses for the Organization. During the year ended June 30, 2022, the Diocese provided a subsidy of \$128,000 to cover these costs.

Workers at the Organization are subcontracted employees of the Diocese. For the year ended June 30, 2022, the expense for this subcontracted labor and related expenses totaled \$398,820.

Pension Plan

Workers of the Organization are covered as employees under the pension plan sponsored by the Diocese. The plan covers all full-time lay employees. Pension expenses reimbursed to the Diocese totaled \$18,783.