

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

BOLEY CENTERS, INC.

THIS GRANT AGREEMENT (hereinafter “**Agreement**”), effective upon the last date executed below, by and between **PINELLAS COMMUNITY FOUNDATION**, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time, whose address is 17755 US Highway 19 North, Suite 150, Clearwater Florida 33764, (hereinafter, “**AGENCY**”) and **BOLEY CENTERS, INC.**, whose address is 445 31st Street North St. Petersburg, FL 33713 (hereinafter “**GRANTEE**”).

WITNESSETH:

WHEREAS, in response to the emergence of a novel coronavirus and the respiratory disease it causes (hereinafter, “**COVID-19**”), the World Health Organization (hereinafter, “**WHO**”) has officially characterized COVID-19 as a pandemic that constitutes a Public Health Emergency of International Concern; and

WHEREAS, on March 1, 2020, Governor Ron DeSantis issued Executive Order Number 20-51, declaring that appropriate measures to control the spread of COVID-19 in the State of Florida are necessary, and accordingly the State Surgeon General and State Health Officer declared that a Public Health Emergency exists in the State of Florida; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order Number 20-52 declaring a State of Emergency for the state of Florida in furtherance of efforts to respond to and mitigate the effects of COVID-19 throughout the state; and

WHEREAS, the Pinellas County Board of County Commissioners (hereinafter, “**Board**”) passed Resolution 20-60 to define, expand, and add critical programs and services to mitigate the devastating impacts of COVID-19 on Pinellas County residents; and

WHEREAS, nonprofit community partners have seen an increased demand for many services and assistance in response to impacts from COVID-19, particularly in the areas of food programs, homelessness, behavioral health, and legal assistance for evictions; and

WHEREAS, as a direct result of the COVID-19 Public Health Emergency, many individuals and families find themselves in precarious financial situations within Pinellas County, without expanded access to critical services leading to food insecurity, housing insecurity, and behavioral health challenges; and

WHEREAS, the threat to these vulnerable individuals and families constitutes a significant threat to public safety and welfare requiring rapid expansion of vital services to meet local needs; and

WHEREAS, **AGENCY** is a subrecipient of pass-thru funds awarded by the U.S. Treasury Department (hereinafter, “Treasury”) to Pinellas County (hereinafter, “County”) made available under section 601(a) of the Social Security Act as added by section 5001 of the CARES Act (hereinafter, “Coronavirus Relief Fund”); and

WHEREAS, the County in partnership with **AGENCY** wishes to quickly expand services in priority areas that mitigate COVID-19 related impacts within the community such as food insecurity, housing insecurity, and access to behavioral health service through the Pinellas CARES Critical Service Expansion Program; and

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

NOW THEREFORE, the parties hereto, mutually agree as follows:

1. Specific Grant Information:

This project shall be undertaken and accomplished in accordance with the terms and conditions specified herein and the Appendices named below, which are attached hereto and by reference incorporated herein:

a) Grantee's Name: **Boley Centers, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Gary MacMath**

Address: **445 31st Street North St. Petersburg, FL 33713**

Phone Number: **727-821-4819**

Grantee's Data Universal Numbering System (DUNS) number: **021709480**

c) Federal Award Identification Number: **Direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) of the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).**

d) Federal Award Date: **March 27, 2020**

e) Period of Grant Performance, Start and End Date: **September 3, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$ 384,552.71** (hereinafter, "Awarded Funds").

h) Name of Federal Awarding Agency, Pass-Through Entity, and Contact Information for Awarding Official of the Pass-Through Entity:

Federal Awarding Agency:

United States Department of Treasury

Pass-Through Entity:

Pinellas Community Foundation

Contact Information for Awarding Official of the Pass-Through Entity:

Duggan Cooley, CEO, Pinellas Community Foundation

17755 US Highway 19 N, Suite 150

Clearwater, FL 33764

i) CFDA Number and Name

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

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

j) Indirect Cost Rate for GRANTEE portion of the Federal Award: **10%**

2. Scope of Services:

The **GRANTEE** shall administer the Pinellas CARES Critical Service expansion Program funds awarded from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** application for award of funds (attached as Appendix 4) and which are consistent with the purpose of mitigating COVID-19 related impacts within the community, including food insecurity, housing insecurity and or behavioral health access for COVID-19 affected residents.

- a) **GRANTEE** shall administer funding in an amount up to **three hundred seventy-seven thousand five hundred seventy-four dollars and 00/100 cents** for expanded local services with up to 10% or \$34,325 allowed for indirect costs.
- b) **GRANTEE** shall also be allowed up to six thousand nine hundred seventy-eight dollars and 71/100 cents (\$ 6,978.71) for allowable cost reimbursement of expenses after 03/01/2020 which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.
- c) **GRANTEE** agrees to monitor and deliver these funds pursuant to the following requirements:
 - i. Compliance with all rules and guidelines of the CARES Act including certifications and/or attestations of compliance where appropriate.
 - ii. Compliance with Appendix 1 - CARES Act Guidance and Requirements.
 - iii. Compliance with Appendix 2 – Attestation.
 - iv. Basic weekly reporting of service numbers by type of service and expanded monthly reporting of services, trends, expenditures, and other programmatic information.
 - v. Maintenance of service level information as appropriate for reporting upon request by the **AGENCY**, including services provided, outcomes and accounting of expenditures.
 - vi. **GRANTEE** understands and agrees that it may be required to adapt and/or respond during hurricane-related emergencies to help meet expanded needs and challenges of COVID-19.
 - vii. **GRANTEE** understands that priority service areas may be adjusted by

written notice of the **AGENCY**.

3. Term of Agreement.

The services of the **GRANTEE** shall commence upon execution and the agreement shall expire on December 30, 2020. The expiration date of this Agreement may be extended, by mutual agreement of the parties in writing. This option shall be exercised only if all terms and conditions remain the same.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed three hundred seventy-seven thousand five hundred seventy-four dollars and no/100 Cents (\$377,574.00) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to thirty-four thousand three hundred and twenty-five dollars and 00/100 cents dollars (\$34,325.00) equivalent to 10% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

b) **GRANTEE** shall also be allowed up to six thousand nine hundred seventy-eight dollars and 71/100 cents (\$6,978.71) for allowable cost reimbursement of expenses after 03/01/2020 which are consistent with the purposes of this Agreement, should appropriate documentation be provided by **GRANTEE**.

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

d) The **AGENCY** shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the **GRANTEE**, if any, and which expenses will be paid on a cost-

reimbursement basis, with the **AGENCY** to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to **GRANTEE**, the **GRANTEE** must provide sufficient documentation of usage of the funds for allowed purposes under this agreement in order to receive any future payments.

e) Any funds expended in violation of this Agreement or in violation of appropriate Federal, State, and **AGENCY** requirements shall be refunded in full to the **AGENCY**. If this Agreement is still in force, future payments shall be withheld by the **AGENCY**.

5. Performance Measures.

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

6. Data Sharing.

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

7. Insurance.

GRANTEE will be required to maintain appropriate insurance to cover the Services funded for this Agreement. Before providing any funds under this Agreement, **AGENCY** will require that **GRANTEE** provide it with proof of insurance covering the Services funded and with policy

limits and deductible deemed appropriate by **AGENCY**. Whether **GRANTEE** has acceptable insurance coverage with appropriate limits and deductible is within the sole discretion of the **AGENCY**. Said insurance must remain in full force and effect during the term of this Agreement and may be not changed without written approval of **AGENCY**. Failure to maintain the insurance approved by **AGENCY** or any changes to the approved insurance without approval of **AGENCY** will result in termination of this Agreement.

8. Monitoring.

GRANTEE will work with **AGENCY** to meet the requirements of 2 C.F.R. § 200.328 (Monitoring and reporting program performance). This may include, but is not limited to, the following:

- a) The monitoring requirements set forth in Appendix 3 – Minimum Monitoring Requirements.
- b) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.
- c) **GRANTEE** will cooperate in site visits including, but not limited to, review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time.
- d) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.
- e) All monitoring reports will be as detailed as may be reasonably requested by the **GRANTEE** and will be deemed incomplete if not satisfactory to the **AGENCY** as determined in its sole reasonable discretion. Reports will contain the information or be in the format as may be requested by the **AGENCY**.

9. Special Situations.

GRANTEE agrees to inform **AGENCY** within one (1) business day of any circumstances or events which may reasonably be considered to jeopardize its capability to continue to meet its obligations under the terms of this Agreement. Incidents may include, but are not limited to, those resulting in injury, media coverage or public reaction that may have an impact on the **AGENCY'S** or **GRANTEE'S** ability to protect and serve its participants, or other significant effect on the **AGENCY** or **GRANTEE**. Incidents shall be reported to the designated **AGENCY** contact below by phone or email only. Incident report information shall not include any identifying information of the participant.

10. Amendment/Modification.

In addition to applicable federal, state and local statutes and regulations, this Agreement expresses the entire understanding of the parties concerning all matters covered herein. No addition to, or alteration of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents or employees, shall be valid unless made in the form of a written amendment to this Agreement and formally approved by the parties.

11. Closeout

a) Upon termination in whole or in part, the parties hereto remain responsible for compliance with the requirements in 2 C.F.R. Part 200.343 (Closeout) and 2 C.F.R. Part 200.344 (Post-closeout adjustments and continuing responsibilities).

b) This Agreement will not terminate, unless terminated as provided in Section 11, until Closeout is completed consistent with requirements detailed in the Appendices attached hereto, and to the satisfaction of the **AGENCY**. Such requirements shall include but are not limited to submitting final reports and providing program deliverables and closeout information as

requested by **AGENCY**, and/or the US Treasury Department or its authorized representatives, and reconciliation of program funding.

c) All invoices and requests for reimbursement shall be submitted within 30 days following the end of the project and budget period.

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

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

12. Termination.

a) If the **GRANTEE** fails to fulfill or abide by any of the provisions of this Agreement, **GRANTEE** shall be considered in material breach of the Agreement. Where a material breach can be corrected, **GRANTEE** shall be given thirty (30) days to cure said breach. If **GRANTEE** fails to cure, or if the breach is of the nature that the harm caused cannot be undone, **AGENCY** may immediately terminate this Agreement, with cause, upon notice in writing to the **GRANTEE**.

b) In the event the **GRANTEE** uses any funds provided by this Agreement for any purpose or program other than authorized under this Agreement, the **GRANTEE** must repay such amount to the **AGENCY** and may in the **AGENCY'S** sole discretion, be deemed to have waived the right to additional funds under this Agreement.

c) In the event sufficient budgeted funds are not available for a new fiscal period or are otherwise encumbered, the **AGENCY** shall notify the **GRANTEE** of such occurrence and the Agreement shall terminate on the last day of the then current fiscal period without penalty or expense to the **AGENCY**.

d) The **AGENCY** or the United States Department of Treasury may terminate this

agreement in accordance with 2 C.F.R. § 200.339 (Termination).

13. Assignment/Subcontracting.

a) This Agreement, and any rights or obligations hereunder, shall not be assigned, transferred or delegated to any other person or entity. Any purported assignment in violation of this section shall be null and void.

b) The **GRANTEE** is fully responsible for completion of the Services required by this Agreement and for completion of all subcontractor work, if authorized as provided herein. The **GRANTEE** shall not subcontract any work under this Agreement to any subcontractor other than the subcontractors specified in the proposal and previously approved by the **AGENCY**, without the prior written consent of the **AGENCY**, which shall be determined by the **AGENCY** in its sole discretion.

14. Indemnification.

The **GRANTEE** agrees to indemnify, pay the cost of defense, including attorney's fees, and hold harmless the **AGENCY**, its officers, employees and agents from all damages, suits, actions or claims, including reasonable attorney's fees incurred by the **AGENCY**, of any character brought on account of any injuries or damages received or sustained by any person, persons, or property, or in any way relating to or arising from the Agreement; or on account of any act or omission, neglect or misconduct of **GRANTEE**; or by, or on account of, any claim or amounts recovered under the Workers' Compensation Law or of any other laws, regulations, ordinance, order or decree; or arising from or by reason of any actual or claimed trademark, patent or copyright infringement or litigation based thereon; except only such injury or damage as shall have been occasioned by the sole negligence of the **AGENCY**.

15. Business Practices.

- a) The **GRANTEE** must utilize financial procedures in accordance with generally accepted accounting procedures and Florida Statutes, including adequate supporting documents, to account for the use of the funds provided by the **AGENCY**.
- b) The **GRANTEE** must retain all records (programmatic, property, personnel, and financial) relating to this Agreement for five (5) years after final payment is made.
- c) All **GRANTEE** records relating to this Agreement are subject to audit by the federal government or its representatives, or the **AGENCY** and its representatives.

16. Nondiscrimination.

- a) The **GRANTEE** shall not discriminate against any applicant for employment or employee with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment or against any client because of age, sex, race, ethnicity, color, religion, national origin, disability, marital status, or sexual orientation.
- b) The **GRANTEE** shall not discriminate against any person on the basis of age, sex, race, ethnicity, color, religion, national origin, disability, marital status or sexual orientation in admission, treatment, or participation in its programs, services and activities.
- c) The **GRANTEE** shall, during the performance of this Agreement, comply with all applicable provisions of federal, state and local laws and regulations pertaining to prohibited discrimination.

17. Independent Contractor.

It is expressly understood and agreed by the parties that **GRANTEE** is at all times hereunder acting and performing as an independent contractor and not as an agent, servant, or

employee of the **AGENCY**. No agent, employee, or servant of the **GRANTEE** shall be, or shall be deemed to be, the agent or servant of the **AGENCY**. None of the benefits provided by the **AGENCY** to their employees including, but not limited to, Worker's Compensation Insurance and Unemployment Insurance are available from **AGENCY** to the employees, agents, or servants of the **GRANTEE**

18. Additional Funding.

Funds from this Agreement may not be used as the matching portion for any federal grant except in the manner provided by Federal and State law and applicable Federal and State rules and regulations. The **GRANTEE** agrees to make all reasonable efforts to obtain funding from additional sources wherever said **GRANTEE** may qualify. Should this Agreement reflect a required match, documentation of said match is required to be provided to the **AGENCY**.

19. Governing Law.

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

20. Conformity to the Law.

The **GRANTEE** shall comply with all federal, state and local laws and ordinances and any rules or regulations adopted thereunder, including but not limited to section 601(a) of the Social Security Act as added by section 5001 of the CARES Act and regulations applicable thereto.

21. Prior Agreement, Waiver, and Severability.

This Agreement supersedes any prior Agreements between the Parties and is the sole basis for agreement between the Parties. The waiver of either party of a violation or default of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent violation or default hereof. If any provision, or any portion thereof, contained in this Agreement

is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

22. Agreement Management.

Pinellas Community Foundation designates the following person(s) as the liaison for the

AGENCY:

Duggan Cooley, CEO
Pinellas Community Foundation
17755 US Highway 19 North, Suite 150
Clearwater FL 33764
727-531-0058

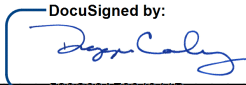
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Gary MacMath, President/CEO
Boley Centers, Inc.
445 31st Street North
St. Petersburg, FL 33713
727-821-4819

SIGNATURE PAGE FOLLOWS


IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed on the day and year written below.

Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO

Date: 9/17/2020

GRANTEE: Boley Centers, Inc.

By: 
73708720835D46C...
Gary MacMath, President/CEO
garymacmath@boleycenters.org

Date: 9/15/2020

GRANTEE: Boley Centers, Inc.

By: 
87A6CF1DB6C64B8...
Rutland Bussey, Chairman
rbussey@embarqmail.com

Date: 9/17/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

- Coronavirus Relief Fund, Guidance for State, Territorial, Local,
and Tribal Governments
 - Coronavirus Relief Fund Frequently Asked Questions
 - Coronavirus Relief Fund Reporting and Record Retention
Requirements

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal
Governments
Updated June 30, 2020

Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
Updated June 30, 2020¹

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.²

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the

¹ This version updates the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020”.

² See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

- Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
 6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures³

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.⁴
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

³ In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

⁴ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of July 8, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).¹ Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

Eligible Expenditures

Are governments required to submit proposed expenditures to Treasury for approval?

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

¹ The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

May a State receiving a payment transfer funds to a local government?

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

May a unit of local government receiving a Fund payment transfer funds to another unit of government?

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

Are States permitted to use Fund payments to support state unemployment insurance funds generally?

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

May Fund payments be used for COVID-19 public health emergency recovery planning?

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

To what extent may a government use Fund payments to support the operations of private hospitals?

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

May recipients create a “payroll support program” for public employees?

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

May Fund payments be used to assist impacted property owners with the payment of their property taxes?

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

May a State impose restrictions on transfers of funds to local governments?

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions are not permissible.

If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?

No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.

May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

May recipients use Fund payments to provide loans?

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

May funds be used to satisfy non-federal matching requirements under the Stafford Act?

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to

the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

The guidance provides that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

What records must be kept by governments receiving payment?

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

May recipients deposit Fund payments into interest bearing accounts?

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

May governments retain assets purchased with payments from the Fund?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

Are Fund payments to State, territorial, local, and tribal governments considered grants?

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?

Yes, Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Are Fund payments subject to other requirements of the Uniform Guidance?

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Yes. The CFDA number assigned to the Fund is 21.019.

If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-

specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

Coronavirus Relief Fund Reporting and Record
Retention Requirements
July 2, 2020



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

FROM: Richard K. Delmar /s/
Deputy Inspector General

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention Requirements

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions³ that is expected to be operational on

¹ Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

² Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

³ A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
 - a. the name of the project or activity;
 - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

Recipient Portal Access: For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.⁴ **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

Reporting timeline

By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10th day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

⁴ The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred⁵ during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

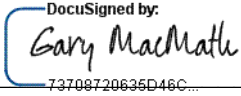
Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

⁵ Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.

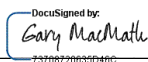
Appendix 2 - Attestation

ATTESTATION

I,  73708720635D46C..., am the Title: President-CEO of Name of Organization: Boley Centers, Inc., and I certify that:

1. I have the authority on behalf of Boley Centers, Inc.
_____ (Organization) to sign this Attestation.
2. I understand that the Pinellas Community Foundation will rely on this attestation as a material representation in making a direct payment to this Organization.
3. Boley Centers, Inc. _____ (Organization) attests that proposed expenditures of this grant are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, do not supplant existing services or budgets, and are not reimbursable by alternate means.
4. Boley Centers, Inc. _____ (Organization) attests it will only expend funds from this grant which are appropriate and aligned with the awarded proposal, are for services related COVID-19 impacts to residents and/or the community on or after March 1, 2020, and do not supplant existing services or budgets, and are not reimbursable by alternate means.

By: Gary MacMath _____ (Printed Name)

Signature:  _____
73708720635D46C...

Title: President-CEO _____

Date: 9/15/2020 _____

APPENDIX 3 – Minimum Monitoring Requirements

1. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
2. Advanced funds or reimbursement-based payments
3. Monthly report showing all invoice support, including detail timesheets and paystub with allocation between payroll supporting this grant and others
4. For advanced funds, current balance remaining
5. Obtain close-out report from grantee and reconcile to internal records

Appendix 4 – Application for Funding (including budget plan)

COVID response to ensure the health and safety of frontline staff serving people with mental illness

Pinellas CARES Nonprofit Partnership Fund

Boley Centers Inc.

Mr. Gary D. MacMath
445 31st St N
Saint Petersburg, FL 33713-7605

garymacmath@boleycenters.org
O: 727-821-4819
M: 727-224-8289

Ms. Jeri J. Flanagan

445 31st St N
Saint Petersburg, FL 33713-7605

jeriflanagan@boleycenters.org
O: 727-821-4819 x5709
M: 727-224-8325

Application Form

Introduction

Submission of an application is not a guarantee or commitment of funding. This application will be made public, in its entirety, including any attachments or uploads.

To see the rubric by which your organization's application will be scored, [click here](#).

Please answer these questions FIRST, as the application will show you the required sections and fields to complete based on your answers.

Priority Funding Areas*

Please select the priority area(s) most relevant to your request (see the PCF website for examples).

Behavioral Health

Reimbursement*

The Pinellas CARES Nonprofit Partnership Fund allows requests to ask for reimbursement of expenditures related to COVID-19 programming within the Priority Funding Areas that took place between March 1, 2020 and the time of application.

Will your organization be applying for this cost reimbursement?

Yes

Future Programming*

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

Yes

Project Name*

COVID response to ensure the health and safety of frontline staff serving people with mental illness

EIN*

591290089

DUNS Number*

Please provide your organization's DUNS number. This is the Data Universal Numbering System.

You can search for your DUNS number here: <https://www.dnb.com/duns-number/lookup.html>

If you do not have a DUNS number, you can apply for one here (it is free and may take 3-4 days for approval): <https://www.dnb.com/duns-number/get-a-duns.html>

This field is optional as to not stop a qualifying organization from applying. HOWEVER, a DUNS number *will* be required if your organization is approved for a grant. Your organization should apply for a DUNS number now if it does not yet have one.

021709480

Mission Statement*

Mission: Boley Centers' mission is to enrich the lives of the people in recovery by providing the highest quality treatment, rehabilitation, employment and housing services.

Vision: Boley Centers' vision is to set the standard as an innovative leader for the services we provide.

Values: Boley Centers values respect, trust, and ethics in all our relationships.

Total Operating Expenditure*

What are your total annual operating expenses?

\$19,658,926.00

Amount Requested*

Please review the entire application and its fiscal requirements before determining the total amount your organization will be requesting. This amount should include any reimbursements your organization is seeking for past COVID-19 programming.

Typical funding requests will range between \$25,000 and \$250,000. Amounts above and below are accepted, provided the request can be justified by community need.

Requests at the higher end, or above this range must have a significant and sustained impact on the vulnerable community being served. Your organization's capacity for spending a large amount of funds must also be justified.

\$377,574.00

If you are requesting more than \$250,000 or a large capital expenditure, please speak with PCF program staff to discuss the feasibility of your request **PRIOR TO submission**.

Priority Populations*

Please select the priority populations your programming will serve:

Note: Examples of "high-risk pandemic response jobs" include front-line workers, nurses, medical housekeeping staff, nonprofit employees, law-enforcement and medical first responders.

- People experiencing homelessness
- Persons employed in high-risk pandemic response jobs
- Persons with disabilities
- Low-income families

Guiding Principles*

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

From the priority populations you have indicated above, please explain to what extent one or more these populations are involved in the creation, design, and impact of your organization (or this specific project).

Boley Centers' clients (people with severe and persistent mental illness many of whom have been homeless and all with very low income) are involved with the creation, design and impact of Boley at all levels. We maintain a client of Boley who has formerly been homeless on the Board of Director, and currently have a family member of a client on the Board. Boley's Consumer Advisory Council, comprised of clients from each program area meet monthly to provide feedback on services and plan social activities throughout the year. Each residence and apartment complex has a monthly group meeting to discuss with staff issues, problems, complaints and to plan activities to provide the residents with social support. Pinellas Affordable Living's Board of Directors (Boley's housing development entity) maintains clients with very low income as 1/3 of their Board of Directors.

Length of time operating program/project*

Please briefly explain how long you have been operating the program or project for which you are requesting funds. **This funding is for expansion of existing programming or sustaining an existing expansion to meet community needs.**

Boley has been providing group homes, residential services, case management, psychiatric treatment, support services to people disabled by mental illnesses since 1970, including people who are homeless and veterans, all of whom have very low income.

Service Area*

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

- North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)
- Mid-County (locations such as Clearwater, Largo, Safety Harbor)
- South County (locations such as St. Petersburg, Lealman, Kenneth City)

Impact on Organization*

What has been the impact of the coronavirus/COVID-19 on the services of your organization? (Example: inability to provide enough food, unable to provide behavioral health sessions, lack of volunteerism, etc.)

COVID-19 has severely impacted Boley. Boley operates 72 beds within 6 different residential facilities that serve highly vulnerable populations of individuals with severe mental illness and those who have experienced chronic homelessness. Given the high risk status that our clients have toward COVID-19 and the high risk exposure of residential facilities, navigating the CDC guidelines and keeping our residents safe has been difficult and has placed an extreme level of stress and anxiety for the frontline workers that are needed to maintain these facilities. We have reconfigured our layout in our facilities and reduced beds to comply with CDC and DOH guidelines. In addition to reduced capacity, we have tightened admission guidelines which has created delays in filling our beds. These challenges have reduced our revenue causing operational challenges. Boley's residential and maintenance staff are the frontline staff for the organization and are also our lowest paid employees. During this COVID-19 time period, our residential and maintenance staff have been stretched to provide additional care and services not required prior to COVID-19 including additional counseling, support, cleaning and sterilization in order to manage clients safely. It has been extremely difficult to maintain staff during this time period due to both staff exposure to COVID-19- requiring medical leave and staff leaving due to the high-risk nature of the job and low pay. Many staff have found higher paying jobs with less risk. Our clients suffer from severe symptoms of psychosis and are able to survive in the community because of the structure, stability and support we provide. They depend on consistent relationships with the staff providing their services - turnover is disruptive to their lives, results in increased symptoms and the inability to function. Their ability to survive and improve their functioning relies on our ability to provide them the services and safety they need.

Fiscal Accountability

Federal Fund Disclosure*

If your organization is awarded this grant, you may be considered a subrecipient of federal funding. THEREFORE, if you are deemed a subrecipient and your organization reaches a threshold of having spent more than \$750,000 in federal funding this fiscal year (this INCLUDES other federally funded programs), it will be subject to requirements of the Federal Single Audit Act. This will require your organization to comply with Federal Compliance Requirements and may necessitate additional expenses for your organization and you should prepare for this.

It is advisable that you contact a certified public accountant (CPA) or other professional for guidance.

Yes, my organization understands and assumes all liabilities/costs in regards to federal funding.

Audited Financial Statements*

Does your organization routinely contract to have an audit conducted of its financial statements?

Yes

Most Recently Filed IRS Form 990*

Please upload a copy of the organization's most recently filed IRS Form 990. **This is absolutely required.**

990 Public Inspection.pdf

Board-Approved Budget*

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

FY21 BOLEY BUDGET-Board approved 6-25-2020- FINAL.pdf

Audited Financial Statements

Most Recent Audited Financial Statements*

If your organization routinely contracts for an independent audit of its financial statements, including audits in accordance with Uniform Guidance and/or Chapter 10.650, Rules of the Auditor General, upload the most recent audit. The document should not be more than a year old.

Boley 2019 FS.pdf
Audit attached

Management Letter*

Please provide a management letter indicating any findings from your organization's most recent independent audit.

If there is no management letter, please explain why.

NA

Expansion or Sustaining of Exact Programming Funded by Another Source

Existing Contract

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

Reimbursement of COVID-19 Related Expenses

Your organization may seek reimbursement for COVID-19 related expenditures between March 1, 2020 and the time of submittal of this application. **This is NOT a replacement for the loss of revenue from canceled fundraising**

events or a decrease in private/public support. These are costs already incurred and paid from reserves or rainy day funds that were used to deliver services within this funding's focus areas, *specifically* in response to the COVID-19 pandemic. These are funds that were NOT budgeted for use in this fiscal year.

Attestation*

I affirm that this funding was expended by my organization solely for program costs in relation to COVID-19, and is not being requested on a unit-of-service basis. None of these costs have been reimbursed by any other funding source.

Yes, I affirm the above is accurate and true.

Amount of Reimbursement Requested*

Please specify the total amount of reimbursement your organization is seeking.

\$6,978.71

Documentation of Expenses*

Please use this template to describe the expenses for which you are seeking reimbursement.

Upload records of expenses indicating the use of unbudgeted funds using some or all of the financial documents:

- Receipts documenting the purchase of unbudgeted items or service
- Credit Card Statements showing payment of items (with MOST account numbers REDACTED)
- Bank Statements showing payment of credit cards (with MOST account numbers REDACTED)
- Financial reports that were presented to a Board of Directors
- Board minutes that show authorization of withdrawal(s) from reserve funds
- Bank statements with redacted account numbers indicating usage of unbudgeted funds

If you have selected more than one Priority Funding Area in the introductory section, please ensure to include information that separates the expenses. If necessary, use the textbox below to indicate any clarifying information regarding uploaded documentation.

boley receipts.pdf

Number Served by Funding Area*

Please *briefly* specify how many people were served by the programming for which you are seeking reimbursement. If you are applying for reimbursement in multiple Funding Areas, *be sure* to provide numbers for each one. Numbers do not need to be unduplicated.

Example

Food: 1250 people

Behavioral Health: 250 people

PPE purchased between March and September were used to protect 200 staff and approx. 600 clients.

Funding and Usage

Client Service Delivery*

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

Boley Centers intends to continue to ensure that the 72 beds and 6 residential facilities which provide 24 hour residential care are maintained in our community. We will also be providing increased group and individual services to address the increased stress and anxiety that our clients are experiencing as it relates to COVID-19. The services will be conducted within the residential facility where they live and also we will take clients into the community for various groups and activities. We will offer several groups per day and since this is a 24 hour residential facility, the services are available 24 hours per day, 7 days per week. We will also be using Clorox 360 disinfecting machines.

Boley serves clients from all over Pinellas County. The zip codes of our 6 residential treatment facilities are 33705 (Edna Stephens Group Home - 14 residents 6 staff), 33701 (Celia Hall Group Home - 15 residents 8 staff), 33713 (Lott Group Home - 11 residents 6 staff), 33714 (Mittermyr Group Home- 15 residents and 8 staff) (Morningside Safe Haven- 20 residents 8 staff) and 33712 (PC Safe Haven-25 residents 9 staff)

Communication/Outreach and Community Engagement Efforts*

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

Boley Centers receives 100% of referrals to our permanent supported housing for homeless projects and our 2 Safe Havens directly from the Pinellas County Homeless Leadership Alliance's Coordinated Entry process. We employ an Outreach Specialist whose job it is to go to the local shelters, the VA and work with the street outreach teams to identify homeless people who are the most vulnerable and add them to the Coordinated Entry list. We maintain close relationships with other local homeless providers to coordinate resources and ensure people access the housing that best suits their needs. Referrals to our Group Homes are made through the local crisis stabilization units, local psychiatric hospitals, state hospitals and through the forensic system. We do not conduct general marketing primarily because we maintain waiting lists of people waiting in hospitals to get into our group homes. Boley has developed additional permanent housing options for people who have a mental illness but do not have to be homeless. A waiting list is maintained according to HUD's guidelines. The wait list is opened periodically with a public announcement placed in the Tampa Bay Times along with notifications to local mental health providers such as Suncoast Centers and Directions for Living.

Hurricane Preparedness*

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

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

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

Emergency Action Plan-202020-2021.pdf

Boley has a disaster plan which is approved by Pinellas County Emergency Management annually. It includes evacuation plans for each of our residential facilities located in low lying areas along with designated sites for sheltering (other Boley facilities). The residential treatment facilities continue operations throughout a hurricane with designated staff working on-site, ensuring the safety of the clients. A maintenance staff member is assigned to each evacuation site to maintain the safety of the facility. Each evacuation site has a generator and window protections. Once the storm has subsided, Boley's maintenance team inspects the residential facilities to ensure it is safe for the residents to return home. A hurricane will result in us needing MORE covid sanitizing supplies and hazard pay for our direct service/frontline staff. Boley also has a CARF approved Emergency plan which is attached.

Evidence of Insurance Coverage*

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

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

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

Insurance Requirement*

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

Here is the information for your carrier:

Pinellas Community Foundation
17755 US Highway 19 N
Suite 150
Clearwater, FL 33764
727-531-0058

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

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

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

Budget Summary*

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

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

[CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET SUMMARY.](#)

Please export as a PDF and upload it.

[CARES-Partnership-Fund-Budget-Summary.pdf](#)

Budget Narrative*

Please download the budget narrative template [HERE](#) and complete it.

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

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

[CLICK HERE TO SEE AN EXAMPLE OF A PROPERLY COMPLETED BUDGET NARRATIVE.](#)

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

Please export as a PDF and upload it.

CARES-Partnership-Fund-Budget-Narrative (1).pdf

Capital Requests

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

Please upload in PDF format.

morningside carpet replacement bid.pdf

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

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

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

Are you going to use LPOs in this programming?*

No

Behavioral Health

This grant will require weekly reporting on the following measures:

- Number of individuals receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone by zip code of participant or service delivery point (participant zip code is preferred)

This grant will require monthly reporting on the following measures:

- **Percentage of target met** of the projected number of people receiving **COVID-19-related behavioral health services** by in person, telehealth, or telephone.
- **Monthly Progress Rate** as defined by your measurement and methodology specified below

Affirmation of Reporting*

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

Yes

Measurement - Behavioral Health*

The Pinellas CARES Nonprofit Partnership Fund understands that behavioral health involves several dimensions of clinical need and organizational infrastructure.

For the purpose of this grant, applicants are asked to select **ONE** robust measure of progress that can be validly measured on a monthly basis. Please describe the instrument that you are going to use and how the results are interpreted to indicate progress.

We are requesting funding to reduce staff turnover rates and maintain extremely low episodes of COVID infection in staff and clients. We cannot operate our group residences without 24 hour staff and maintaining minimum staff to client ratios required by our Level 2 Residential Treatment License through the Agency for Health Care Administration. Our staff require the support, recognition, and safety supplies needed for them to complete their jobs and care for some of the most vulnerable individuals in our community. Our residents, who have severe and persistent mental illness rely on stable trusting relationships with our staff to feel safe and improve their ability to function. Our resident's ability to survive outside of institutions depends on our ability to provide consistent services and supports in a stable environment. To that end, we will be measuring staff turnover and incidents of COVID outbreaks among our staff and residents.

Methodology*

Please state how you will define and document a **monthly** Progress Rate for all clients in the program based on the selected behavior change measure(s) specified above.

Monthly Projected Progress Rate (%): Using the definition of progress described above, project the percentage of progress achieved on a monthly basis.

After discussion with Foundation staff, we have decided to measure reduction in staff turnover rates and numbers of residents and staff who have tested positive for COVID. The numbers listed below are the reduction in staff turnover rates. The actual reports to the PC Foundation will include both measures.

Number of Clients Served During Grant Period - Behavioral Health*

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

65

Estimated Percentage of Progress - Grant Period*

Please estimate % of progress on the proposed measure during the grant period.

50%

September Projections - Number Served - Behavioral Health*

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

65

September Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients **for September 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

50

October Projections - Number Served - Behavioral Health*

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

65

October Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for October 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

50

November Projections - Number Served - Behavioral Health*

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

65

November Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for November 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

50

December Projections - Number Served - Behavioral Health*

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

65

December Projections - Progress Rate - Behavioral Health*

Please project an estimated progress rate for your clients based **for December 2020**. This is the percentage of clients that show improvement according to tool(s) you specified in the "Measurement" section above.

50

Funder Involvement

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

- Funding from a Pinellas County Municipality
- Juvenile Welfare Board of Pinellas County
- Pinellas Community Foundation
- Pinellas County Government

Other Funding Sources

If your organization has submitted applications to other funders or has received funding in response to coronavirus/COVID-19 from another funder, please briefly describe below:

Boley has submitted an application and received funding from Pinellas County CARES.in the amount of \$16,385 to purchase 4 Clorox sanitizing machines. Boley received a Paycheck Protection Program loan in the amount of \$1,767,456.90 to cover staff salaries and direct staff hazard pay. This funding ended (allotment spent)at the end of July. We received \$12,000 from the Tampa Bay Resiliency funds which allowed us to purchase three Clorox Sanitizing machines for three of our group homes.

Corrective Action*

Is your organization currently under a corrective action agreement with any funder (including but not limited to those listed above)? If yes, please explain in detail, including the status of the corrective action. If no, state **No**.

No

Confirmation

Signature and Affirmation*

By submitting this application, I hereby swear that executive leadership is aware of this request for funding, and if this funding is approved, my organization will be able to use these funds in the manner described in the application.

Please type your name as an electronic signature and the date on which you are submitting this application.

Jeri Flanagan, Vice President of Development 08/19/2020

File Attachment Summary

Applicant File Uploads

- 990 Public Inspection.pdf
- FY21 BOLEY BUDGET-Board approved 6-25-2020- FINAL.pdf
- Boley 2019 FS.pdf
- boley receipts.pdf
- Emergency Action Plan-202020-2021.pdf
- CARES-Partnership-Fund-Budget-Summary.pdf
- CARES-Partnership-Fund-Budget-Narrative (1).pdf
- morningside carpet replacement bid.pdf

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2018
Open to Public Inspection

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

A For the 2018 calendar year, or tax year beginning 07/01/18, and ending 06/30/19

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <p style="text-align: center;">Boley Centers, Inc.</p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p style="text-align: center;">445 31st Street North</p> City or town, state or province, country, and ZIP or foreign postal code <p style="text-align: center;">St. Petersburg FL 33713</p>	D Employer identification number <p style="text-align: center;">59-1290089</p> E Telephone number <p style="text-align: center;">727-821-4819</p> G Gross receipts\$ 18,974,035
F Name and address of principal officer: <p style="text-align: center;">Gary MacMath 445 31st Street N St. Petersburg FL 33713</p>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number
J Website: www.boleycenters.org		L Year of formation: 1970
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		M State of legal domicile: FL

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <p style="text-align: center;">Boley Centers' mission is to enrich the lives of people in recovery by providing the highest quality treatment, rehabilitation, employment and housing services.</p>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	671
	6 Total number of volunteers (estimate if necessary)	6	14
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-370
b Net unrelated business taxable income from Form 990-T, line 38	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 14,815,439	Current Year 14,820,827
	9 Program service revenue (Part VIII, line 2g)	3,301,320	3,542,965
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	137,136	21,029
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,656	144,126
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,267,551	18,528,947
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,862,574	3,960,957
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,367,439	9,235,511
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,148,001	5,884,584
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	18,378,014	19,081,052	
19 Revenue less expenses. Subtract line 18 from line 12	-110,463	-552,105	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 17,378,061	End of Year 17,354,290
	21 Total liabilities (Part X, line 26)	7,768,229	8,332,865
	22 Net assets or fund balances. Subtract line 21 from line 20	9,609,832	9,021,425

Part II Signature Block

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

Sign Here	Signature of officer <p style="text-align: center;">Gary MacMath</p> Type or print name and title	Date <p style="text-align: center;">CEO</p>
------------------	---	---

Paid Preparer Use Only

May the If

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Boley Centers' mission is to enrich the lives of people in recovery by providing the highest quality treatment, rehabilitation, employment and housing services.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ **5,359,470** including grants of \$ **435,982**) (Revenue \$ **671,713**)

Boley Centers' exempt purpose is to provide residential housing programs with various levels of structure, supervision, independent living-skills teaching, counseling, rehabilitation and treatment services to individuals with chronic mental illness in Pinellas County, Florida.

4b (Code:) (Expenses \$ **3,707,941** including grants of \$ **3,234,818**) (Revenue \$)

Boley housing services has provided housing and support to individuals with chronic mental illness since 1970. Boley currently owns and manages a total of 615 beds comprised of 62 group home beds, 45 safe haven beds, 38 transitional homeless supervised apartments, 191 permanent homeless apartment beds, 263 permanent supported housing apartment beds and 16 integrated apartment units. Additionally, Boley Centers acts as a housing authority and manages 382 housing vouchers for a total of 997 units of housing under management.

4c (Code:) (Expenses \$ **1,128,491** including grants of \$ **290,157**) (Revenue \$ **65,704**)

See Schedule O

4d Other program services (Describe in Schedule O.)

(Expenses \$ **6,152,458** including grants of \$) (Revenue \$ **3,025,508**)

4e Total program service expenses **16,348,360**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	671		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	X	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records

Gary MacMath
St. Petersburg

445 31st Street N

FL 33713

727-821-4819

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Rutland Bussey	1.00									
2nd Vice Chair	11.50	X					0	0	0	
(2) Leonard Coley	1.00									
Director	0.00	X					0	0	0	
(3) Jack Hebert	1.00									
Director	0.00	X					0	0	0	
(4) Sandy Incorvia	1.00									
Director	0.00	X					0	0	0	
(5) Martin T. Lott	1.00									
Director	11.50	X					0	0	0	
(6) Maggi McQueen	1.00									
Chair	0.00	X					0	0	0	
(7) Paul V. Misiewicz	1.00									
Director	11.50	X					0	0	0	
(8) Sally Poynter	1.00									
Director	10.50	X					0	0	0	
(9) Loretta Ross	1.00									
Past Chairman	2.00	X					0	0	0	
(10) Joseph Smith	1.00									
Director	0.00	X					0	0	0	
(11) Robert Wallace MD	1.00									
Director	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Lieutenant Markus Hughes	1.00									
Director	0.00	X					0	0	0	
(13) Gail Phares	1.00									
1st Vice Chair	0.00	X					0	0	0	
(14) Joseph Stringer	1.00									
Director	8.50	X					0	0	0	
(15) Gary MacMath	39.50									
CEO	0.50			X			146,062	0	12,291	
(16) Kevin Marrone	40.00									
COO	0.00			X			105,502	0	4,488	
(17) Jack Humburg	32.00									
Executive VP Housing	8.00			X			77,817	17,476	9,611	
(18) Nancy Recvlohe	40.00									
VP of Finance	0.00			X			94,345	0	10,670	
1b Sub-total							423,726	17,476	37,060	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							423,726	17,476	37,060	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	216,329			
	e Government grants (contributions)	1e	14,302,966			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	301,532			
	g Noncash contributions included in lines 1a-1f: \$		137,934			
	h Total. Add lines 1a-1f		14,820,827			
	Program Service Revenue		Busn. Code			
2a Management Revenue		624100	1,397,213	1,397,213		
b Client Fees & Rents		624100	526,487	526,487		
c Research Study Participation		624100	524,737	524,737		
d Medicaid/Medicare		624100	496,905	496,905		
e Youth Programs		624100	372,397	372,397		
f All other program service revenue		624100	225,226	225,226		
g Total. Add lines 2a-2f			3,542,965			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		19,529			19,529
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		1,500				
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)	1,500				
	d Net gain or (loss)			1,500		1,500
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a	356,493				
b Less: cost of goods sold	b	445,088				
c Net income or (loss) from sales of inventory			-88,595		-88,595	
	Miscellaneous Revenue	Busn. Code				
11a Employee Leasing Revenue	624100		138,523	138,523		
b Other Revenue	624100		81,440	81,440		
c Duval Park Dev LLC			13,128		13,128	
d All other revenue			-370		-370	
e Total. Add lines 11a-11d			232,721			
12 Total revenue. See instructions.			18,528,947	3,762,928	-370	-54,438

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	455,672	455,672		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,505,285	3,505,285		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	460,786	69,118	391,668	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,125,568	6,712,673	412,895	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	74,487	70,950	3,537	
9 Other employee benefits	1,000,999	930,692	70,307	
10 Payroll taxes	573,671	516,945	56,726	
11 Fees for services (non-employees):				
a Management	1,050,659	140,179	910,480	
b Legal	26,711	2,738	23,973	
c Accounting	165,441	30,876	134,565	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	155,420	155,420		
12 Advertising and promotion				
13 Office expenses	73,894	35,966	37,928	
14 Information technology	150,706	131,065	19,641	
15 Royalties				
16 Occupancy	625,354	606,682	18,672	
17 Travel	158,761	140,971	17,790	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	46,777	46,266	511	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	604,526	511,466	93,060	
23 Insurance	138,711	118,827	19,884	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Repairs and Maintenance	523,155	450,730	72,425	
b Personnel Costs	484,506	132,040	352,466	
c Transportation	361,755	361,755		
d Food Service Cost	312,514	307,051	5,463	
e All other expenses	1,005,694	914,993	90,701	
25 Total functional expenses. Add lines 1 through 24e	19,081,052	16,348,360	2,732,692	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	1,339,095	1	1,804,659
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,316,630	3	1,837,594
	4 Accounts receivable, net	25,864	4	45,348
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	134,179	8	123,358
	9 Prepaid expenses and deferred charges	141,381	9	253,152
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,588,202		
	b Less: accumulated depreciation	10b 10,523,341	10,641,200	10c 10,064,861
	11 Investments—publicly traded securities	74,118	11	76,341
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	8,620	14	
	15 Other assets. See Part IV, line 11	2,696,974	15	3,148,977
16 Total assets. Add lines 1 through 15 (must equal line 34)	17,378,061	16	17,354,290	
Liabilities	17 Accounts payable and accrued expenses	1,099,858	17	1,333,432
	18 Grants payable		18	
	19 Deferred revenue	16,157	19	18,000
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	6,652,214	23	6,981,433
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	7,768,229	26	8,332,865
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	9,484,247	27	8,910,400
	28 Temporarily restricted net assets	125,585	28	111,025
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	9,609,832	33	9,021,425	
34 Total liabilities and net assets/fund balances	17,378,061	34	17,354,290	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	18,528,947
2	Total expenses (must equal Part IX, column (A), line 25)	2	19,081,052
3	Revenue less expenses. Subtract line 2 from line 1	3	-552,105
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,609,832
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-36,302
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	9,021,425

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	X	

Public Inspection Copy

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2018

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13,845,300	14,415,695	14,996,138	14,490,439	15,145,827	72,893,399
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	13,845,300	14,415,695	14,996,138	14,490,439	15,145,827	72,893,399
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						72,893,399

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	13,845,300	14,415,695	14,996,138	14,490,439	15,145,827	72,893,399
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	9,908	51,798	56,111	10,424	32,657	160,898
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	315,308	476,377	564,676	570,312	576,453	2,503,126
11 Total support. Add lines 7 through 10						75,557,423

12 Gross receipts from related activities, etc. (see instructions) 12 14,257,740

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) 14 96.47%

15 Public support percentage from 2017 Schedule A, Part II, line 14 15 96.52%

16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2014, (b) 2015, (c) 2016, (d) 2017, (e) 2018, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support; 14 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2017 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2017 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income Detail

Leasing Revenue	\$ 671,729
Other Income	\$ 688,813
Gross income inv sales	\$ 1,142,584

Public Inspection Copy

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, Form 990-EZ, or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

-
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 764,177	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,074,652	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 430,998	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 5,422,464	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 495,173	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 3,851,360	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 692,390	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 858,988	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,882,945		2,882,945
b Buildings		14,683,537	7,995,847	6,687,690
c Leasehold improvements		312,820	307,711	5,109
d Equipment		1,538,891	1,334,136	204,755
e Other		1,170,009	885,647	284,362
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,064,861

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Due From Related Parties	2,550,571
(2) Investment in Duval Park GP LLC	301,125
(3) Investment in SAS	297,281
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	3,148,977

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	19,813,315
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	2,788,577
e	Add lines 2a through 2d	2e	2,788,577
3	Subtract line 2e from line 1	3	17,024,738
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	1,504,209
c	Add lines 4a and 4b	4c	1,504,209
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	18,528,947

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	20,402,539
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	2,820,303
e	Add lines 2a through 2d	2e	2,820,303
3	Subtract line 2e from line 1	3	17,582,236
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	1,498,816
c	Add lines 4a and 4b	4c	1,498,816
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	19,081,052

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Consolidated Stmt - remove other entities	\$	2,284,461
Thrift Shop Expenses	\$	445,088
Bad Debt Expense	\$	59,028

Part XI, Line 4b - Revenue Amounts Included on Return - Other

Grants to Affiliates	\$	440,672
Intercompany Mgmt Fees	\$	1,031,744
Solutions for Admin Services book v tax	\$	2,587
Developer Fees	\$	26,400
Duval Park Book v Tax Income	\$	2,806

Part XIII Supplemental Information *(continued)*

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Thrift Shop Expense	\$	445,088
Bad Debt Expense	\$	59,028
Consolidated Stmt - remove other entities	\$	2,285,801
Loan Discount	\$	14,560
Deferred Compensaton	\$	15,826

Part XII, Line 4b - Expense Amounts Included on Return - Other

Grants to affiliates	\$	440,672
Intercompany Mgmt fees	\$	1,031,744
Developer Fees	\$	26,400

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**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Community Housing of Pinellas 445 31st Street North St. Petersburg FL 33713	59-2689809	501c3	15,000		Cash		Supportive Housing
(2)	Pinellas Affordable Living, Inc 445 31st Street North St. Petersburg FL 33713	59-3171557	501c3		92,535	NBV	Furniture	Supportive Housing
(3)	Pinellas Affordable Living, Inc 445 31st Street North St. Petersburg FL 33713	59-3171557	501c3	348,137		Cash		Construction
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2
- 3 Enter total number of other organizations listed in the line 1 table 0

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

Schedule I (Form 990) (2018)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 Assistance to Individuals	382	2,794,146			Rent&Assistance
2 Clothing/Transportation	300		154,515	FMV	Clothing/Transp
3 Rent Payments/Medications	100	266,467			Rent/Medication
4 Rent Payments/Medications	125	290,157			Rent/Medication
5					
6					
7					

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

See Schedule I Supplemental Information Worksheet

Public Inspection Copy

Supplemental Information

SCHEDULE I
(Form 990)

For calendar year 2018, or tax year beginning 07/01/18, and ending 06/30/19

2018

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

All grants are monitored by verifying their use in accordance with the program to which it relates.

Part IV - Additional Information

Schedule I Part III - Assistance to Individuals

Boley Centers, Inc. provides assistance to 941 individuals for financial distress payments, utilities, training, Sec 8 housing, medical and rent.

Assistance is based on the program in which the individual is eligible:

1. Assistance to individuals - Individuals qualifying for Mainstream Section 8, Shelter Plus Care and Home Voucher Programs.

2. Clothing/Transportation - Individual receiving services to acquire or restore skills to reach their individual recovery goals.

3. Rent Payments/Medications - Individuals receiving FACT (Florida Assertive Community Treatment) rehabilitative services, treatment and support funded by Central Florida Behavioral Health Network Contract.

4. Rent Payments/Medications - Individuals receiving Supporting Housing or Supported Living services funded by Central Florida Behavioral Health Network Contract.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Boley Centers, Inc.

Employer identification number
59-1290089

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

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

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

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Gary MacMath CEO	(i)	131,908	8,615	5,539	4,382	7,909	158,353	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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Part III Supplemental Information

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

Part III - Other Additional Information

Part I, Line 4b.

Gary MacMath Participates in a supplemental nonqualified retirement plan. The organization did not make any contributions to the plan for the year ending 6/30/19.

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SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open To Public
Inspection

Employer identification number

59-1290089

Boley Centers, Inc.

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

**Open To Public
Inspection**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		137,934	FMV of thrift shop sales
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Form 990 - Additional Information

Part IX, Statement of Functional Expenses:

The Organization's Functional expenses do not include any amounts for fundraising. The Organization is supported by two Foundations, one of which does all fundraising activities for the Organization. This allows the Organization to focus on its programs.

Form 990, Part III, Line 4c - Third Accomplishment

Supported Housing/Supported Living Program focuses services around community-based rehabilitative principles. Team members provide service and support to consumers that are designed to enhance the consumer's ability to acquire the skills and develop the support networks necessary to live independently in a setting of their choosing. This includes establishing community integration, skill attainment and restoration of functional ability.

Team members work closely with consumers and their family members to identify their individual areas of need. The team members then develop individual treatment plans designed to help the individuals acquire or restore skills and/or supports required to obtain their identified goals.

Form 990, Part III, Line 4d - All Other Accomplishments

Vocational programs provide job development, job placement, job coaching, and follow-along services to Boley consumers. This program also assists individuals in achieving their chosen vocational goals. Individuals are

Name of the organization

Employer identification number

Boley Centers, Inc.

59-1290089

assisted in understanding the meaning, value, and demands of working.

Services provided are designed to determine a disabled individual's physical capacity, learning styles, work habits, productivity level, academic achievement, aptitudes, interests, occupational awareness, and social skills by utilizing a wide array of tests and equipment. Recipients are provided with the assessments, counseling and vocational services needed to obtain and maintain employment.

Form 990, Part VI, Line 2 - Related Party Information Among Officers

Gary MacMath

Marcia MacMath

CEO

Training Dir

Husband/Wife

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Prior to filing, Form 990 is emailed to the board members and presented at a board meeting for review.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Board Members are required to complete Conflict of Interest Form annually.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

Compensation is dependent upon years of experience, education, and certifications.

Form 990, Part VI, Line 15b - Compensation Process for Officers

Compensation is dependent upon years of experience, education, and

Name of the organization

Employer identification number

Boley Centers, Inc.

59-1290089

certifications.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Audited financial statements are available on the State of Florida website.

No other governing documents are provided to the public.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Book v Tax JT Venture	\$	-5,916
Loan Discount Adjustment	\$	-14,560
Deferred Compensation	\$	-15,826
Total	\$	-36,302

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) 128 Place Apts Inc 2780/2790 1st Ave N St. Petersburg FL 33713 59-3717717	Housing	FL	501 C3	10	N/A		X
(2) Arlington Ave Apts Inc 1007 Arlington Ave N St. Petersburg FL 33705 26-4225646	Housing	FL	501 C3	10	N/A		X
(3) Bessie Boley Foundation 445 31st Street N St. Petersburg FL 33713 59-6165239	Support	FL	501 C3	12b	N/A		X
(4) Boley Foundation, Inc 445 31st Street N St. Petersburg FL 33713 59-2230228	Support	FL	501 C3	12b	N/A		X
(5) Broadwater Place, Inc. 3615 37th Street S. St. Petersburg FL 33713 27-3345871	Housing	FL	501 C3	10	N/A		X

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Clam Bayou Apts Inc 3910/3990 34th Ave S St. Petersburg FL 33711 43-2078260	Housing	FL	501 C3	10	N/A		X
(2) Community Housing of Pinellas Inc 4123 37th St N St. Petersburg FL 33714 59-2689809	Housing	FL	501 C3	10	N/A		X
(3) Dome District Apts Inc 1029 Burlington Ave N St. Petersburg FL 33701 59-3617678	Housing	FL	501 C3	10	N/A		X
(4) Forest Lane Apts Inc 7101 53rd St N Pinellas Park FL 33781 59-3212722	Housing	FL	501 C3	10	N/A		X
(5) Forest Meadows Apts Inc 5170 Forest Meadows Lane St. Petersburg FL 33709 59-3212721	Housing	FL	501 C3	10	N/A		X

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Lake Winds Apts Inc 836/840 34th Ave S St. Petersburg FL 33705 59-3682167	Housing	FL	501 C3	10	N/A		X
(2) Laurel Trace, Inc. 7211 46th Ave N. St. Petersburg FL 33713 90-0604565	Housing	FL	501 C3	10	N/A		X
(3) Palmetto Breeze Apts Inc 2426/2962 1st Ave S St. Petersburg FL 33713 06-1670536	Housing	FL	501 C3	10	N/A		X
(4) Pinellas Affordable Living Inc 445 31st Street N St. Petersburg FL 33713 59-3171557	Housing	FL	501 C3	10	N/A		X
(5) Pinellas County Housing Inc 1800 4th St S & 3301 6th St S St. Petersburg FL 33705 59-2311570	Housing	FL	501 C3	10	N/A		X

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2018

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Boley Centers, Inc.

Employer identification number

59-1290089

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Shady Pines Apts Inc 4037 76th Ave N St. Petersburg FL 33781 59-3547490	Housing	FL	501 C3	10	N/A		X
(2) Sunset Point Apartments Inc 1401 & 1413 Sunset Point Rd. Clearwater FL 33755 45-4082301	Housing	FL	501 C3	10	N/A		X
(3) Twin Brooks Apts Inc 3450 24th Ave S St. Petersburg FL 33711 02-0803197	Housing	FL	501 C3	10	N/A		X
(4) Boley-Par Inc. 6655 66th St N Pinellas Park FL 33781 46-3480340	Support	FL	501 C3	12a	N/A		X
(5)							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Duval Park Developer, LLC 5300 W. Cypress Street, Suite 200 Tampa FL 33607 32-0422120	Developmen	FL		Related	13,128	38	X			X		
(2)												
(3)												
(4)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) Solutions for Admin Services Inc 445 31st Street North St. Petersburg FL 33713 35-2384671	See Notes	FL		C	-2,587	349,824	50.000000		X
(2) Duval Park GP, LLC 5300 W Cypress Street, Suite 200 Tampa FL 33607 61-1724227	Housing	FL		C	-368	150,073	50.000000		X
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Community Housing of Pinellas	b	15,000	Cash
(2) Bessie Boley Foundation	c	143,439	Cash
(3) Boley Foundation Inc.	c	72,890	Cash
(4) 128th Place Apts Inc.	d	29,147	Note Receivable
(5) Arlington Ave. Apts Inc.	d	5,166	Note Receivable
(6) Boley-Par, Inc.	d	28,864	Accounts Receivable

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b	X	
1c	X	
1d	X	
1e	X	
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m	X	
1n	X	
1o	X	
1p		X
1q		X
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Broadwater Place, Inc.	d	11,583	Note Receivable
(2)	Clam Bayou Apts Inc.	d	130,937	Note Receivable
(3)	Community Housing of Pinellas Inc.	d	15,901	Note Receivable
(4)	Dome District Apts Inc.	d	15,152	Note Receivable
(5)	Boley Foundation Inc.	d	700	Accounts Receivable
(6)	Duval Park GP Ltd	d	6,379	Accounts Receivable

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Forest Lane Apartments Inc.	d	37,841	Note Receivable
(2) Forest Meadows Apts. Inc	d	70,801	Note Receivable
(3) Lake Winds Apts Inc.	d	87,136	Note Receivable
(4) Laurel Trace, Inc.	d	42,383	Note Receivable
(5) Palmetto Breeze Apts Inc.	d	8,440	Note Receivable
(6) Pinellas Affordable Living Inc.	d	2,833,694	Note Receivable

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

	Yes	No
1a		X
1b	X	
1c	X	
1d	X	
1e	X	
1f		X
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m	X	
1n	X	
1o	X	
1p		X
1q		X
1r		X
1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Pinellas County Housing Inc.	d	92,217	Note Receivable
(2) Shady Pines Apts. Inc.	d	960	Note Receivable
(3) Sunset Point Apartments Inc	d	92,043	Note Receivable
(4) Twin Brooks Apts Inc.	d	122,775	Note Receivable
(5) Bessie Boley Foundation	e	1,207,043	Mortgage Payable
(6) Solutions for Admin Services, Inc.	e	160,456	Accounts Payable

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) All related tax exempt organization	l	351,621	Services
(2) Boley-Par, Inc.	m	1,050,659	Management fee
(3) All related organizations	n		Sharing of facilities
(4) All related tax exempt organization	o	138,523	Sharing of paid employees
(5) Boley-Par, Inc.	o	1,031,744	Employee Leasing
(6) Solutions for Admin Services, Inc.	o	335,298	Shared employees

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

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Part VII**Supplemental Information.**

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

Schedule R - Additional Information**Part IV: Identification of Related Organizations Taxable as a Corporation:**

In September 2014, Boley Centers, Inc. (Boley) with Pinellas Affordable Living, Inc. (PAL), a related organization, entered into an agreement with two other not for profit organizations to create Duval Park GP, LLC. Boley originally was a 30% partner and PAL a 25% partner in Duval Park GP, LLC. The development was completed in October 2015, at which time Boley became a 50% owner and PAL owned 0%. Duval Park GP, LLC was created to be the general partner in a new limited partnership, Duval Park, Ltd.

Duval Park GP, LLC is a 0.0099% owner in Duval Park, Ltd., along with another general partner with a 0.0001% ownership interest and a limited partner with a 99.99% ownership interest. Duval Park, Ltd. was created to build an 88-unit low income housing apartment complex. During 2015, Boley made a \$300,000 investment into the joint venture. This entity elected to be classified as an association taxable as a corporation with the filing of its 2015 tax return.

The primary activity of Solutions for Administrative Services, Inc. (SAS) is to provide management, support and administrative services to qualifying tax-exempt organizations. SAS is 50% owned by Boley Centers, Inc. and 50% by another unrelated tax-exempt organization.

Schedule R, Part V, Line 2 - Items l, n and o:

Boley Centers provides management, personnel, accounting services, other operational tasks and use of facilities to all related exempt

Part VII Supplemental Information.

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

organizations. Two of the related entities are billed for shared employees.

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Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning **07/01/18**, and ending **06/30/19**
Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section</p> <p><input checked="" type="checkbox"/> 501(C) (3)</p> <p><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)</p> <p><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)</p> <p><input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year 17,354,290</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)</p> <p>Boley Centers, Inc.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 445 31st Street North</p> <p>City or town, state or province, country, and ZIP or foreign postal code St. Petersburg FL 33713</p> <p>F Group exemption number (See instructions.)</p> <p>G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>	<p>D Employer identification number (Employees' trust, see instructions.) 59-1290089</p> <p>E Unrelated business activity code (See instructions.) 551112</p>
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H Enter the number of the organization's unrelated trades or businesses. 1 Describe the only (or first) unrelated trade or business here
Pass-through income/(loss). If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **Gary MacMath** Telephone number **727-821-4819**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnership and S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule) See Stmt 1		12 -370		-370
13 Total. Combine lines 3 through 12		13 -370		-370

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b	0
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	
29 Total deductions. Add lines 14 through 28		29	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	-370
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31	
32 Unrelated business taxable income. Subtract line 31 from line 30		32	-370

Part III Total Unrelated Business Taxable income

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

Part IV Tax Computation

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

Part V Tax and Payments

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

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

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

Sign Here

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

Signature of officer: _____ Date: _____ Title: **CEO**

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

Paid Preparer Use Only	Print/Type preparer's name Byron C. Smith, CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name RSM US LLP	Firm's EIN			
	Firm's address 100 2nd Ave South Ste 600 Saint Petersburg, FL 33701-4336	Phone no.	727-821-6161		

Schedule A – Cost of Goods Sold. Enter method of inventory valuation

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional sec. 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes
b Other costs (attach schedule)	4b				No
5 Total. Add lines 1 through 4b	5				

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

(see instructions)

1. Description of property

(1) N/A
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)

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

Schedule E – Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1) N/A				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col.4)
(1) N/A				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Totals

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Totals

Schedule J – Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)						

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

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7871953 Boley Centers, Inc.

4/27/2020 11:17 PM

59-1290089

Federal Statements

FYE: 6/30/2019

Statement 1 - Form 990-T, Part I, Line 12 - Other Income

<u>Description</u>	<u>Amount</u>
Duval Park GP LLC - share inc	\$ <u>-370</u>
Total	\$ <u><u>-370</u></u>

Public Inspection Copy

Net Operating Loss Carryover Worksheet for Pre-2018 Losses

Form **990-T****2018**For calendar year 2018, or tax year beginning **07/01/18**, ending **06/30/19**

Name

Boley Centers, Inc.Employer Identification Number
59-1290089

Preceding Taxable Year	Prior Year			Current Year	Next Year Carryover
	Adj. To NOL Inc/(Loss) After Adj.	NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By Prior Carryover	
20th 06/29/99					
19th 06/30/00					
18th 06/30/01					
17th 06/30/02					
16th 06/30/03					
15th 06/30/04					
14th 06/30/05					
13th 06/30/06					
12th 06/30/07	-135	28	107		107
11th 06/30/08	-113		113		113
10th 06/30/09	-74		74		74
9th 06/30/10	-62		62		62
8th 06/30/11	18				
7th 06/30/12					
6th 06/30/13	-135,375		135,375		135,375
5th 06/30/14	-37,220		37,220		37,220
4th 06/30/15	-22,633		22,633		22,633
3rd 06/30/16	-70		70		70
2nd 06/30/17	10	-10			
1st 06/30/18	-368		368		368
NOL carryover available to current year			196,022		
Current year	0			-1,000	
NOL carryover available to next year					196,022

Form 990-T	Schedule M Charitable Contribution and Loss Calculation Description Unrelated Business Activity	2018
Name Boley Centers, Inc.		Taxpayer Identification Number 59-1290089
Unincorporated Business Income Tax Code: 551112 Activity: Offices of other holding compani		

Worksheet 1 Activity Charitable Contribution Deduction		
1 Activity Income (Schedule M, Line 13, col C)	1	-370
2 Activity Expense (does not include amount needed for Line 20)	2	
3 Net Income (Line 1 minus Line 2); If less than zero, enter -0-	3	0
4 Current activity contribution limit (Multiplier used is 10 %)	4	
5 Current year contributions	5	0
6 Prior year contributions (corporations only)	6	
7 Total available contributions (Add lines 5 and 6)	7	
8 Take the lesser of Line 4 or 7; Enter here and on Line 20 (Form 990T or Sch M)	8	
9 Remaining contributions (subtract line 8 from line 7)	9	
10 Allocate any remaining amount of Line 9 to taxable fringe benefits (within percent limits); Enter amount here and on Form 990-T, Line 33 as a negative amount	10	
11 Remaining contributions (carried forward for corporations only, See Worksheet 3)	11	0

Worksheet 2 Activity Losses and Carryforward Amounts		
1 Activity losses (do not include amounts before 2018)	1	
2 Amount of loss used in the current year	2	0
3 Prior year losses carried over to next year	3	
4 Losses generated by current year activity	4	370
5 Total loss carried forward to 2019	5	370

Worksheet 3 Activity Charitable Contribution Carryforward					
Prior Tax Years	Prior Year			Current Year	Next Year
	Contributions	Used	Carryover	Amount Used	Carryover
5th 06/30/14					
4th 06/30/15					
3rd 06/30/16					
2nd 06/30/17					
1st 06/30/18					
Charitable Contribution Carryover To Current Year			0		
Current Year Amount	0				0
Charitable Contribution Carryover Available To Next Year					0

Boley Centers, Inc.

FY 20-21 Operating Budget

Board Approved 6/25/2020

INCOME	FY 19-20 Approved Budget	FY 19-20 Projected Actual	FY 20-21 Proposed Budget	Difference Proposed Budget to Projected Actual
Non Restricted Revenue	1,861,172	1,659,559	1,893,120	233,561
Federal Funding	5,851,395	5,612,888	5,939,113	326,225
State Funding	5,313,904	5,298,224	5,313,893	15,669
Local Funding	3,571,997	3,312,112	4,031,743	719,631
Dept of Vocational Rehab	497,424	392,327	450,292	57,965
Medicaid and Medicare	844,470	748,682	738,730	(9,952)
Other Grants and Contracts	1,262,933	1,072,079	1,292,035	219,956
TOTAL INCOME	19,203,295	18,095,870	19,658,926	1,563,056
EXPENSES				
Salaries and Wages	6,507,375	6,119,051	6,723,781	604,730
Youth Wages	1,037,164	649,709	1,020,555	370,846
Fringe Benefits	1,971,220	1,767,693	1,869,472	101,779
Professional Fees	362,544	328,470	345,748	17,278
Contractual Services	1,641,439	1,678,310	1,708,572	30,262
Operating Supplies	194,304	208,262	212,869	4,607
Food Supplies	309,235	292,246	299,045	6,799
Medical Supplies	158,866	154,769	151,620	(3,149)
Client Support	746,624	917,884	714,630	(203,254)
Building and Equipment Rental	216,483	204,008	247,358	43,350
Housing Vouchers	2,979,888	2,964,836	3,358,680	393,844
Repairs and Maintenance	455,044	520,335	403,967	(116,368)
Utilities	659,083	690,527	686,307	(4,220)
Vehicle Expense	115,568	123,743	115,568	(8,175)
Small Furniture and Equipment	60,775	142,255	68,700	(73,555)
Personnel Costs	28,676	23,722	27,655	3,933
Agency Expenses	75,879	92,934	81,576	(11,358)
Travel	163,793	149,264	153,032	3,768
Insurance	277,750	278,742	302,132	23,390
Taxes and Licenses	38,165	44,713	43,721	(992)
Interest Expense	25,000	50,267	30,000	(20,267)
Other Costs	490,256	498,598	451,412	(47,186)
Depreciation	637,354	638,216	641,581	3,365
TOTAL EXPENSES	19,152,485	18,538,552	19,657,981	1,119,429
NET PROFIT BEFORE OTHER INCOME	50,810	(442,681)	945	443,626
Other Income	-	23,009	-	(23,009)
NET INCOME	50,810	(419,672)	945	420,617

Boley Centers, Inc. and Affiliates
Audited Consolidated Financial Statements
and Supplementary Information
June 30, 2019 and 2018

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Independent Auditor's Report

Board of Directors
Boley Centers, Inc. and Affiliates
St. Petersburg, Florida

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Boley Centers, Inc. and affiliates, which comprise the consolidated statement of financial position as of June 30, 2019; the related consolidated statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Boley Centers, Inc. and affiliates as of June 30, 2019, and the consolidated changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited Boley Centers, Inc. and affiliates' 2018 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated December 5, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

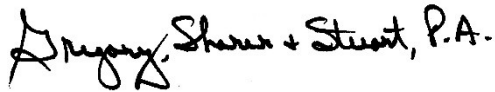
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards and related notes, as required by Subpart F Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying supplementary information on pages 37 through 40 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2019 on our consideration of Boley Centers, Inc. and affiliates' internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Boley Centers, Inc. and affiliates' internal control over financial reporting and compliance.

Gregory, Sharer & Stuart, P.A.



St. Petersburg, Florida
December 23, 2019

Boley Centers, Inc. and Affiliates
Consolidated Statements of Financial Position

	June 30,	
	2019	2018
Assets		
Cash and cash equivalents	\$ 2,026,497	\$ 1,487,423
Cash - restricted	1,675,120	1,649,304
Accounts receivable		
Grants and funding sources, net of allowance for uncollectible accounts of \$60,000 at June 30, 2019 and 2018	1,863,527	2,343,290
Clients and other, net of allowance for uncollectible accounts of \$23,000 and \$20,000 at June 30, 2019 and 2018, respectively	72,153	42,209
Facility lease receivable	9,249	16,190
Investments	3,684,064	3,508,393
Investments in joint ventures	598,406	600,993
Prepaid expenses and other assets	403,411	280,883
Construction in progress	4,144,546	2,332,470
Property and equipment, net	34,664,083	32,417,709
	<u>\$ 49,141,056</u>	<u>\$ 44,678,864</u>
Total assets		
Liabilities and net assets		
Liabilities		
Accounts payable	\$ 1,716,274	\$ 1,615,251
Accrued expenses		
Compensation	409,408	398,038
Paid time off	281,727	278,862
Other	63,399	62,180
Deferred revenue	18,000	27,007
Accrued interest	201,838	201,838
Mortgages payable, net	19,422,918	14,478,972
Total liabilities	22,113,564	17,062,148
Net assets		
Without donor restrictions		
Board designated	110,616	108,585
Undesignated	26,644,074	27,195,622
	<u>26,754,690</u>	<u>27,304,207</u>
With donor restrictions	272,802	312,509
Total net assets	27,027,492	27,616,716
	<u>\$ 49,141,056</u>	<u>\$ 44,678,864</u>
Total liabilities and net assets		

Boley Centers, Inc. and Affiliates

Consolidated Statement of Activities for the Year Ended June 30, 2019

With Summarized Comparative Totals for the Year Ended June 30, 2018

	Year Ended June 30, 2019			Summarized Comparative Totals Year Ended June 30, 2018
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenue, gains (losses), and other support				
Governmental funding				
Federal	\$ 12,431,173	\$ -	\$ 12,431,173	\$ 12,650,857
State	353,408	-	353,408	298,314
Local	2,403,991	-	2,403,991	2,233,996
Other funding and revenues				
Medicaid	496,786	-	496,786	715,619
Client fees and rents	1,509,938	-	1,509,938	1,468,085
Grants	130,336	-	130,336	227,608
Thrift store	494,427	-	494,427	469,262
Unrealized and realized gain on investments, net	264,268	-	264,268	14,013
Gain on disposal of property and equipment	1,500	-	1,500	126,669
Allocated loss on investments in joint ventures	(2,587)	-	(2,587)	(2,505)
Other	1,730,072	-	1,730,072	1,331,139
Net assets released from restriction	39,707	(39,707)	-	-
Total revenue, gains (losses), and other support	19,853,019	(39,707)	19,813,312	19,533,057
Expenses				
Program services	17,748,723	-	17,748,723	17,431,302
Fundraising - thrift store	784,442	-	784,442	868,764
General and administrative	1,869,371	-	1,869,371	1,693,506
Total expenses	20,402,536	-	20,402,536	19,993,572
Change in net assets	(549,517)	(39,707)	(589,224)	(460,515)
Net assets at beginning of year	27,304,207	312,509	27,616,716	28,077,231
Net assets at end of year	\$ 26,754,690	\$ 272,802	\$ 27,027,492	\$ 27,616,716

Boley Centers, Inc. and Affiliates**Consolidated Statement of Functional Expenses for the Year Ended June 30, 2019****With Summarized Comparative Totals for the Year Ended June 30, 2018**

	Year Ended June 30, 2019						
	Program Services						
	Supported Housing/ Supported Living	Supported Employment	Residential	Clinical	Youth	Assertive Community Treatment	Housing
Salaries	\$ 525,064	\$ 1,138,209	\$ 2,205,627	\$ 514,214	\$ 1,242,910	\$ 458,583	\$ 334,055
Payroll related expenses	129,701	260,141	549,292	125,118	238,579	68,388	76,896
Sub-total	654,765	1,398,350	2,754,919	639,332	1,481,489	526,971	410,951
Shared staff	-	-	-	-	-	-	-
Employee leasing contract	-	-	-	-	-	-	-
Net salaries and related payroll expenses	654,765	1,398,350	2,754,919	639,332	1,481,489	526,971	410,951
Management fee	-	-	-	-	-	-	-
Building and equipment rental	2,638	72,209	10,720	1,753	-	665	7,744
Operating supplies	2,130	9,613	99,128	16,687	8,964	2,708	68,574
Insurance	3,058	6,136	92,012	6,627	2,881	2,358	199,830
Professional fees	-	2,143	14,099	45,560	28,706	98,459	95,764
Contractual services	10,555	9,991	194,877	28,448	2,090	26,492	163,959
Travel	12,825	63,178	16,892	516	969	20,684	5,158
Utilities	44,771	40,164	415,987	49,574	29,650	10,915	510,473
Repairs and maintenance	19,523	29,920	379,937	46,801	3,221	13,792	376,641
Client support	303,223	91,564	172,000	30,307	21,359	282,519	1,323
Interest expense	-	-	15,625	-	-	-	84,585
Food supplies	116	205	211,530	90,792	3,329	349	376
Medical supplies	14,337	-	101,117	44,082	-	51	-
Small equipment	2,000	6,655	83,870	4,606	2,908	3,762	51,019
Personnel costs	12,647	17,747	79,116	4,991	7,197	5,756	7,891
Agency	2,035	3,053	2,830	-	-	834	-
Vehicle	42,624	-	178,464	41,629	-	42,624	-
Taxes and licenses	1,244	-	12,348	935	-	-	-
Depreciation and amortization	-	375	497,009	14,082	-	-	738,206
Housing vouchers and rent	-	-	-	-	-	-	2,794,143
Other expense	-	-	73,743	-	880	-	2,781
Total expenses	<u>\$ 1,128,491</u>	<u>\$ 1,751,303</u>	<u>\$ 5,406,223</u>	<u>\$ 1,066,722</u>	<u>\$ 1,593,643</u>	<u>\$ 1,038,939</u>	<u>\$ 5,519,418</u>

Boley Centers, Inc. and Affiliates**Consolidated Statement of Functional Expenses for the Year Ended June 30, 2019****With Summarized Comparative Totals for the Year Ended June 30, 2018**

	Year Ended June 30, 2019					Summarized Comparative Totals Year Ended June 30, 2018
	Contract Services	Total Program Services	Fundraising and Thrift Store	General and Administrative	Total Year Ended June 30, 2019	
Salaries	\$ 168,697	\$ 6,587,359	\$ 418,508	\$ 763,254	\$ 7,769,121	\$ 7,640,045
Payroll related expenses	45,728	1,493,843	96,150	171,879	1,761,872	1,787,880
Sub-total	214,425	8,081,202	514,658	935,133	9,530,993	9,427,925
Shared staff	-	-	-	335,298	335,298	254,168
Employee leasing contract	(140,179)	(140,179)	-	(891,565)	(1,031,744)	(875,022)
Net salaries and related payroll expenses	74,246	7,941,023	514,658	378,866	8,834,547	8,807,071
Management fee	140,179	140,179	-	910,480	1,050,659	868,485
Building and equipment rental	-	95,729	87,540	14,076	197,345	273,438
Operating supplies	892	208,696	10,308	34,420	253,424	252,503
Insurance	1,145	314,047	7,013	20,384	341,444	325,362
Professional fees	-	284,731	67	159,813	444,611	492,192
Contractual services	1,407	437,819	12,896	39,593	490,308	457,153
Travel	2,737	122,959	4,320	17,790	145,069	109,495
Utilities	4,894	1,106,428	49,490	18,672	1,174,590	1,082,183
Repairs and maintenance	4,126	873,961	17,848	72,425	964,234	943,470
Client support	-	902,295	-	-	902,295	810,971
Interest expense	-	100,210	-	511	100,721	95,614
Food supplies	657	307,354	82	3,131	310,567	311,720
Medical supplies	-	159,587	-	-	159,587	146,928
Small equipment	401	155,221	798	10,133	166,152	158,428
Personnel costs	75	135,420	5,132	17,168	157,720	155,000
Agency	-	8,752	792	33,762	43,306	46,184
Vehicle	12,790	318,131	-	-	318,131	303,810
Taxes and licenses	-	14,527	9,140	12,224	35,891	23,563
Depreciation and amortization	-	1,249,672	6,548	93,060	1,349,280	1,341,184
Housing vouchers and rent	-	2,794,143	-	-	2,794,143	2,777,039
Other expense	435	77,839	57,810	32,863	168,512	211,779
Total expenses	<u>\$ 243,984</u>	<u>\$ 17,748,723</u>	<u>\$ 784,442</u>	<u>\$ 1,869,371</u>	<u>\$ 20,402,536</u>	<u>\$ 19,993,572</u>

Boley Centers, Inc. and Affiliates
Consolidated Statements of Cash Flows

	Year Ended June 30,	
	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (589,224)	\$ (460,515)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,349,280	1,341,184
Amortization of loan costs	17,703	11,763
Bad debts	67,712	103,922
Gain on disposal of property and equipment	(1,500)	(126,669)
Accretion of loan discounts	32,766	32,764
Forgiveness of loans	(166,000)	(207,475)
Grants for capital projects	(65,706)	(79,006)
Unrealized and realized gain on investments	(264,268)	(14,013)
Allocated loss on investments in joint ventures	2,587	2,505
Decrease (increase) in operating assets		
Accounts receivable - grants and funding sources	479,763	(589,627)
Accounts receivable - clients and other	(97,656)	(86,565)
Facility lease receivable	6,941	6,942
Prepaid expenses and other assets	(122,528)	90,965
Restricted cash	(25,816)	13,507
(Decrease) increase in operating liabilities		
Accounts payable	(576,020)	241,277
Accrued expenses	15,454	25,355
Deferred revenue	(9,007)	(82,768)
Net cash provided by operating activities	<u>54,481</u>	<u>223,546</u>
Cash flows from investing activities		
Proceeds from sale of property and equipment	1,500	150,000
Purchases of investments	(4,978)	(245,580)
Proceeds from sale of investments	93,575	507,160
Investment in joint venture	-	(562)
Purchase of property and equipment	(372,475)	(555,544)
Construction in progress	(1,229,934)	(610,677)
Net cash used by investing activities	<u>(1,512,312)</u>	<u>(755,203)</u>
Cash flows from financing activities		
Grants received for capital projects	65,706	79,006
Payments on mortgages payable	(65,631)	(64,682)
Proceeds from mortgages payable	2,120,846	-
Payment of loan costs	(124,016)	-
Net cash provided by financing activities	<u>1,996,905</u>	<u>14,324</u>
Net increase (decrease) in cash and cash equivalents	539,074	(517,333)
Cash and cash equivalents at beginning of year	1,487,423	2,004,756
Cash and cash equivalents at end of year	<u>\$ 2,026,497</u>	<u>\$ 1,487,423</u>
Supplemental disclosure		
Cash paid for interest	<u>\$ 50,252</u>	<u>\$ 51,087</u>
Noncash investing and financing activities		
Transfers from construction in progress to property and equipment	<u>\$ 2,546,136</u>	<u>\$ 18,914</u>
Construction in progress financed through borrowing	<u>\$ 3,128,278</u>	<u>\$ 1,326,674</u>

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Note A - Organization and Purpose

Boley Centers, Inc. and affiliates (Organization) is comprised of Boley Centers, Inc. (Boley); 128 Place, Inc. (128 PL); Arlington Avenue Apartments, Inc. (AA); Bessie Boley Foundation; Boley Foundation, Inc.; Broadwater Place, Inc. (BP); Clam Bayou Apartments, Inc. (CB); Community Housing of Pinellas County, Inc. (CHP); Dome District Apartments, Inc. (DD); Forest Lane Apartments, Inc. (FLA); Forest Meadows Apartments, Inc. (FMA); Lake Winds Apartments, Inc. (LW); Laurel Trace, Inc. (LT); Palmetto Breeze Apartments, Inc. (PB); Pinellas Affordable Living, Inc. (PAL); Pinellas County Housing, Inc. (PCH); Shady Pines Apartments, Inc. (SP); Sunset Point Apartments, Inc. (SUN); and Twin Brooks Apartments, Inc. (TB). All of the affiliated entities in these consolidated financial statements are not-for-profit corporations. The entities comprising the Organization are related through an economic interest and Boley's direct and indirect ability to determine the direction of management.

Boley is a Florida not-for-profit corporation that primarily provides room and board services, as well as case management, educational and skills training, and vocational services for individuals with chronic mental illness residing in Pinellas County, Florida. Boley is also the managing agent for 128 PL, AA, BP, CB, CHP, DD, FLA, FMA, LW, LT, PB, PAL, PCH, SP, SUN, and TB.

Bessie Boley Foundation manages certain investments and distributes the income to Boley.

Boley Foundation, Inc. is organized as the fundraising arm of Boley.

128 PL, AA, BP, CB, CHP, DD, FLA, FMA, LW, LT, PB, PCH, SP, SUN, and TB are residential facilities for individuals with chronic mental illness, regulated by the Department of Housing and Urban Development (HUD) as to rent charges and operating methods.

PAL is a Community Housing Development Organization that develops integrated affordable housing for individuals with mental illness and/or low income within the guidelines of various funding programs. PAL operates several different housing projects in St. Petersburg, Florida, as follows: Bayou Pass, Broadwater III, Broadwater IV, Clam Bayou, Oak Park, Owl's Nest, Parkside, Preserves at Clam Bayou, Salt Creek, Twin Brooks II, Twin Brooks III, Wild Acres, and Williams House.

Boley Centers, Inc. is owned by Boley-PAR, Inc., a Florida not-for-profit corporation. Boley-PAR, Inc. is also the parent company of Operation PAR, Inc. This ownership structure allows the respective organizations to retain their separate corporate existence while sharing some administrative services to be more cost effective and efficient.

Note B - Summary of Significant Accounting Policies

Basis of Presentation

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

Boley Centers, Inc. and Affiliates
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Principles of Consolidation

The accompanying consolidated financial statements include the activities of Boley; Bessie Boley Foundation; Boley Foundation, Inc.; 128 PL; AA; BP; CB; CHP; DD; FLA; FMA; LW; LT; PB; PAL; PCH; SP; SUN; and TB. All significant inter-organization accounts and transactions are eliminated in the consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates.

Summarized Financial Information for 2018

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

Reclassifications

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and money market accounts. All highly liquid investments with original maturities of three months or less are considered cash equivalents for the purpose of reporting cash flows.

Restricted Cash

Restricted cash includes escrow accounts, security deposit held, and reserves and residual receipts accounts required by HUD and by certain other agreements.

Accounts Receivable and Allowance

Accounts receivable are stated at cost less an allowance for doubtful accounts. Management's determination of the allowance is based on an evaluation of past collection history. Management provides for probable uncollectable amounts through a charge to earnings and a credit to valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

An allowance for doubtful accounts is provided for accounts receivable - grants and funding sources and accounts receivable - clients and other as of June 30, 2019 and 2018. An allowance for other classifications of accounts receivable is considered unnecessary by management as of June 30, 2019 and 2018.

Boley Centers, Inc. and Affiliates
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Investments

Investments are recorded at fair value. Cash and money market accounts designated for long-term purposes are classified as investments.

Fair Value

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

The following is a brief description of the type of valuation information (inputs) that qualifies a financial asset for each level:

- Level 1 - Unadjusted quoted market prices for identical assets in active markets which are accessible by the Organization.
- Level 2 - Observable prices in active markets for similar assets. Prices for identical or similar assets in markets that are not active. Market inputs that are not directly observable but are derived from or corroborated by observable market data.
- Level 3 - Unobservable inputs based on the Organization's own judgment as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

Investments in Joint Ventures

Boley's investments in joint ventures are carried under the equity method. Boley's initial investments in joint ventures are recorded as an asset and are adjusted by Boley's share of the joint ventures' gains and losses (Note G).

Property and Equipment

Property and equipment are carried at cost if purchased or at estimated fair market value at date of receipt if acquired by gift, less accumulated depreciation and amortization. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the respective assets ranging from three to 40 years.

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

Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of the asset are capitalized. Expenditures for normal repairs and maintenance are expensed as incurred.

Boley Centers, Inc. and Affiliates
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Impairment of Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the net carrying amount may not be recoverable. When these events occur, management measures impairment by comparing the carrying value of long-lived assets to the estimated undiscounted future cash flows resulting from the assets. If the undiscounted future cash flows are less than the carrying amount of the long-lived assets, an impairment loss is recognized. There are no impairments recognized for the years ended June 30, 2019 and 2018.

Deferred Revenue

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

Loan Costs

Loan costs are presented as a reduction of mortgages payable in the accompanying consolidated statements of financial position and are amortized over the life of the related loan and recorded as interest expense in the accompanying consolidated statements of activities.

Net Assets and Revenue Recognition

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor- or grantor- imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- Net assets without donor restrictions include all resources over which the governing board has discretionary control. The governing board of the Organization may elect to designate such resources for specific purposes. This designation may be removed at the board's discretion.
- Net assets with donor restrictions include resources subject to donor- or grantor- imposed stipulations. Some donor- or grantor- imposed restrictions are temporary in nature, such as those that will be met by actions of the Organization or by the passage of time. Other donor- or grantor- imposed restrictions are perpetual in nature, where the donor or grantor stipulates resources be maintained in perpetuity.

Revenue is recognized when earned. Governmental funding, grants, and client fees and rents are earned based on agreed rates for services provided or, in the case of government funding, reimbursed based on allowable costs expended for program services. Revenues from store sales are recognized at the time goods are sold.

During the year ended June 30, 2019, the Organization became aware that certain debt in the amount of \$325,000 was recorded in a previous year as grant revenue. For the year ended June 30, 2019 grant revenue was reduced and the debt was recorded in mortgages payable on the statement of financial position as of June 30, 2019.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Boley Centers, Inc. and Affiliates
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Functional Expenses

The costs of providing the various programs and other activities have been detailed in the accompanying consolidated statement of functional expenses. Expenses that can be identified with a specific program or supporting service are charged directly to that program or service according to their natural classification. Certain other costs have been allocated among the programs and supporting services benefited. Salaries and related salary expenses that are associated with a specific program are charged directly to that program. Salaries and related salary expenses that benefit more than one program are allocated to the various programs based on time and effort as well as direct charges. Maintenance, training, and other costs are allocated to natural expense classifications (i.e., repairs and maintenance, personnel costs, etc.), based on usage, and recorded as program and supporting services.

Income Taxes

Boley Centers, Inc. and its affiliates are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and have been determined not to be private foundations. Income earned in furtherance of the Organization's tax-exempt purpose is exempt from federal and state income taxes.

Recent Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers*, to clarify the principles used to recognize revenue for all entities. Subsequently in August 2015, FASB issued ASU 2015-14, which delayed the effective date for nonpublic entities to annual periods beginning after December 15, 2018 (the Organization's June 30, 2020 consolidated financial statements). The Organization is currently evaluating the impact of this accounting standard on its consolidated financial statements.

In June 2018, FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, to clarify the definition of an exchange transaction and contribution and to clarify accounting for the same. The standard is effective for nonpublic entities for fiscal years beginning after December 15, 2018 (the Organization's June 30, 2020 consolidated financial statements); early adoption is permitted. The Organization is currently evaluating the impact of this accounting standard on its consolidated financial statements.

In November 2016, FASB issued ASU 2016-18, *Statement of Cash Flows: Restricted Cash*, providing specific guidance on the cash flow classification and presentation of changes in restricted cash and restricted cash equivalents. The amendments in ASU 2016-18 require that the statement of cash flows explains the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents (collectively "cash"). Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in ASU 2016-18 are effective for nonpublic entities for fiscal years beginning after December 15, 2018 (the Organization's June 30, 2020 consolidated financial statements); early adoption is permitted. The Organization is currently evaluating the impact of this accounting standard on its consolidated financial statements.

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
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Note C - Liquidity and Availability

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. As part of its liquidity plan, excess cash is invested in short-term investments. The following represents the Organization's financial assets available to meet general expenditures over the next 12 months at June 30:

	<u>2019</u>	<u>2018</u>
Financial assets at year end		
Cash and cash equivalents	\$ 2,026,497	\$ 1,487,423
Investments	3,684,064	3,508,393
Accounts receivable, net	1,935,680	2,385,499
Total financial assets	<u>7,646,241</u>	<u>7,381,315</u>
Less amounts not available to be used within one year		
Board designated net assets	<u>110,616</u>	108,585
Financial assets available to meet general expenditures over the next 12 months	<u>\$ 7,535,625</u>	<u>\$ 7,272,730</u>

None of the financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cash needs of the Organization in the next 12 months.

In addition, the Organization maintains cash that is restricted for the benefit of the Organization but is required by certain lenders. Restricted cash may be used to replace structural elements or mechanical equipment of the Organization's properties or for other purposes after written approval from the lender is received.

In addition, Boley has an unsecured line of credit of \$1 million with Centennial Bank, none of which was outstanding at June 30, 2019 or 2018 (Note K).

Note D - Cash and Cash Equivalents and Investments

Cash and cash equivalents held by financial institutions consist of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Cash	\$1,973,099	\$1,434,105
Money market accounts	53,398	53,318
	<u>\$2,026,497</u>	<u>\$1,487,423</u>

Boley Centers, Inc. and Affiliates
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Investments consist of the following at June 30:

	Boley Centers, Inc.	Bessie Boley Foundation	Boley Foundation, Inc.	Total
<i>2019</i>				
Cash and money market accounts	\$ -	\$ 236,277	\$ 105,802	\$ 342,079
Fixed income securities	-	233,896	682,849	916,745
Equities	-	1,238,379	896,076	2,134,455
Mutual funds	76,341	-	-	76,341
Community Foundation of Tampa Bay	-	-	214,444	214,444
	<u>\$ 76,341</u>	<u>\$ 1,708,552</u>	<u>\$ 1,899,171</u>	<u>\$3,684,064</u>
<i>2018</i>				
Cash and money market accounts	\$ -	\$ 38,915	\$ 65,494	\$ 104,409
Fixed income securities	-	223,606	637,444	861,050
Equities	-	1,418,947	831,976	2,250,923
Mutual funds	74,118	-	-	74,118
Community Foundation of Tampa Bay	-	-	217,893	217,893
	<u>\$ 74,118</u>	<u>\$ 1,681,468</u>	<u>\$ 1,752,807</u>	<u>\$3,508,393</u>

Total interest and dividends are included in other revenue and consist of the following for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Interest and dividends on investments	<u>\$ 142,185</u>	\$ 144,925
Interest on cash and money market accounts	<u>23,374</u>	13,996
Discounts earned	<u>360</u>	360
	<u><u>\$ 165,919</u></u>	<u>\$ 159,281</u>

Administrative fees for investments were \$40,511 and \$40,878 for the years ended June 30, 2019 and 2018, respectively, and are included in unrealized and realized gain on investments in the accompanying consolidated statement of activities.

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Note E - Fair Values of Financial Assets

The fair values of financial assets are as follows as of June 30:

Asset Category	Assets/Liabilities Measured at Fair Value	Measured Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<i>2019</i>				
Cash and money market accounts	\$ 342,079	\$ 342,079	\$ -	\$ -
Fixed income securities	916,745	-	916,745	-
Equities	2,134,455	2,134,455	-	-
Mutual funds	76,341	-	76,341	-
Community Foundation of Tampa Bay	214,444	-	-	214,444
	<u>\$ 3,684,064</u>	<u>\$ 2,476,534</u>	<u>\$ 993,086</u>	<u>\$ 214,444</u>
<i>2018</i>				
Cash and money market accounts	\$ 104,409	\$ 104,409	\$ -	\$ -
Fixed income securities	861,050	-	861,050	-
Equities	2,250,923	2,250,923	-	-
Mutual funds	74,118	-	74,118	-
Community Foundation of Tampa Bay	217,893	-	-	217,893
	<u>\$ 3,508,393</u>	<u>\$ 2,355,332</u>	<u>\$ 935,168</u>	<u>\$ 217,893</u>

For the valuation of fixed income securities and mutual funds, the Organization used other observable inputs, particularly dealer market prices for comparable investments as of the valuation date (Level 2).

For the valuation of investments held at the Community Foundation of Tampa Bay, the Organization used significant unobservable inputs, including information from fund managers or other valuation methods (Level 3). Management reviews and evaluates the values provided by the fund managers and agrees with the valuation methods and assumptions used in determining the fair value of the investments.

The table below sets forth a reconciliation of the Organization's beginning and ending Level 3 financial assets:

June 30, 2018	\$ 217,893
Realized/unrealized gains included in change in net assets	4,885
Purchases, sales, issuances, and settlements, net	<u>(8,334)</u>
June 30, 2019	<u>\$ 214,444</u>

Note F - Facility Lease Receivable

PAL leases certain real property (Parkside) under an agreement for \$1 annually. The property may be used only for the purpose of improving and operating an eight-unit apartment complex. The agreement expires 20 years after the date of issuance of the certificate of occupancy (October 2020). At the landlord's sole discretion, the lease can be extended for an additional 20-year term, or the landlord can purchase the property improvements at fair value. A lease receivable was recorded equal to the difference between the fair value of the real property and the contractual annual rent payments, and will be recognized as lease expense over the term of the lease.

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The facility lease receivable is expected to be realized as follows:

In one year or less	\$ 6,941
Between one and five years	2,308
	<u>\$ 9,249</u>

Note G - Investments in Joint Ventures

Investments in joint ventures consist of the following as of June 30:

	<u>2019</u>	<u>2018</u>
Solutions for Administrative Services	\$ 297,281	\$ 299,868
Duval Park	301,125	301,125
	<u>\$ 598,406</u>	<u>\$ 600,993</u>

Solutions for Administrative Services, Inc.

Boley and Operation PAR, Inc. along with Personal Enrichment through Mental Health Services, Inc. (collectively, members) own a Florida corporation named Solutions for Administrative Services, Inc. (SAS).

The primary purpose of SAS is to serve as an administrative services organization that efficiently provides management, support, and administrative services to qualifying tax-exempt organizations that operate in the geographic area served by SAS, including the current members. Specific services provided by SAS include certain core service areas including: human resources, finance/accounting, and electronic health record development/management, information technology, and support services.

The members and other area tax-exempt organizations desiring to utilize SAS's services will have the benefit of collaborating and sharing a variety of management and related administrative services, thereby gaining efficiencies and economies of scale, and enabling participants to focus on their respective missions, goals, and programs for which they are organized.

During the years ended June 30, 2019 and 2018, Boley did not make any investment in SAS. Boley's share of the operating loss of SAS for the years ended June 30, 2019 and 2018 was \$2,587 and \$2,505, respectively, and was accounted for using the equity method.

Duval Park, Ltd.

Boley and PAL along with three other unrelated investors are .01% general partners in Duval Park GP, LLC (LLC). The LLC with a limited partner, who is also an unrelated entity, own Duval Park, Ltd. (Duval).

Duval was created to build an 88-unit, low-income housing apartment complex.

During 2016, Boley made a \$300,000 investment into Duval. Boley's share of operating activities of Duval for the years ended June 30, 2019 and 2018 was \$0 and \$562, respectively.

A developer fee of \$9,952 and \$7,708 was received by each Boley and PAL for the years ended June 30, 2019 and 2018, respectively, related to this project. Total developer fees related to this project are \$19,904 and \$15,416 for the years ended June 30, 2019 and 2018, respectively, and are included in developer fees in other revenue on the accompanying consolidated statements of activities.

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Note H - Construction in Progress

Construction in progress and construction commitments consist of the following at June 30:

	Construction in Progress		Construction Commitments	
	2019	2018	2019	2018
Pinellas Affordable Living, Inc.				
Preserves at Clam Bayou	\$ -	\$ 1,985,154	\$ -	\$ 2,971,432
Ranch at Pinellas	3,486,291	275,359	834,714	3,379,900
Evergreen Village	334,864	71,957	3,756,365	-
Ranch Phase II	246,538	-	-	-
Whispering Pines	9,964	-	-	-
Butterfly Grove	35,671	-	-	-
Sally Poynter Preserves III	31,218	-	1,195,640	-
	<u>\$ 4,144,546</u>	<u>\$ 2,332,470</u>	<u>\$ 5,786,719</u>	<u>\$ 6,351,332</u>

Preserves at Clam Bayou is a 16-unit apartment complex that was financed by the City of St. Petersburg, Pinellas County, Bessie Boley Foundation, and the Home Depot Foundation. Eight of the 16 units are reserved for veterans. Construction was completed and the project opened in January 2019.

Ranch at Pinellas (Ranch) is a 25-unit apartment complex that completed construction in September 2019. Construction was financed with \$4.1 million from Florida Housing Finance Corporation.

Evergreen Village is a planned complex consisting of five duplexes and four triplexes in one, two, and three-bedroom units. In November 2019, PAL entered into three agreements to borrow a total of approximately \$4.5 million from Florida Housing Finance Corporation (approximately \$4.3 million and \$235,300) and through a HOME Investment Partnership Program Grant with Pinellas County (\$535,000) to purchase and develop Evergreen Village as affordable rental housing units, with restrictions on the use of the funding and restrictions on the use of the developed property. Construction began in December 2019 and is anticipated to be completed in September 2020.

Ranch Phase II is a planned eight-unit apartment complex that is being financed by Pinellas County and Housing Finance Authority of Pinellas County. Land was purchased in November 2017 for \$254,500. Construction is underway and anticipated to be complete in February 2020.

Whispering Pines is land purchased and capitalized development costs for expected future development.

Butterfly Grove is the redevelopment of an existing property. A 20-unit apartment complex will be financed with \$4,926,841 from Florida Housing Finance Corporation.

Sally Poynter Preserves III is a planned eight-unit apartment complex that is being financed by the City of St. Petersburg, Housing Finance Authority of Pinellas County, and Pinellas County. Construction began in November 2019 and anticipated to be completed in July 2020.

The Organization does not have a liability recorded for work performed after June 30, 2019, as management believes there is no obligation until the work has been performed.

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Note I - Property and Equipment

Property and equipment consists of the following at June 30:

	2019	2018
Buildings and improvements	\$ 43,392,465	\$ 40,749,995
Land	8,188,991	7,511,948
Furniture and equipment	2,493,243	2,337,480
Vehicles	1,170,009	1,184,141
Leasehold improvements	312,820	312,820
	<u>55,557,528</u>	<u>52,096,384</u>
Less accumulated depreciation and amortization	(20,893,445)	(19,678,675)
	<u>\$ 34,664,083</u>	<u>\$ 32,417,709</u>

Note J - Mortgages Payable

Mortgages Payable

All mortgage notes payable are collateralized by real property. Most are also collateralized by assignment of rents. Mortgages payable consist of the following at June 30, 2019:

Entity	Property	Debt Holder	Maturity Date	Monthly Payment	Interest Rate, per Annum	Forgiveness Provisions	Face Value	Discount	Fair Value
DD	Dome District Apartments	City of St. Petersburg	January 2021	\$ -	0%	Yes	\$ 9,000	\$ -	\$ 9,000
PAL	Bayou Pass Apartments	City of St. Petersburg	January 2021	-	0%		111,000	(2,593)	108,407
Boley	Safe Haven	Synovus Bank	April 2021	-	0%	Yes	118,421	-	118,421
PB	Palmetto Breeze Apartments	Synovus Bank	July 2021	-	0%	Yes	107,875	-	107,875
PAL	Parkside Apartments*	City of St. Petersburg	January 2022	-	0%	Yes	9,000	-	9,000
PAL	Parkside Apartments*	City of St. Petersburg	January 2022	-	0%		90,000	-	90,000
PAL	Oak Park Apartments	City of St. Petersburg	July 2022	225	0%		7,900	(5,059)	2,841
128 PL	128 Place	City of St. Petersburg	September 2023	-	0%	Yes	62,000	(10,715)	51,285
CB	Clam Bayou Apartments	Synovus Bank	September 2023	-	0%	Yes	187,960	-	187,960
PAL	Clam Bayou Apartments	Synovus Bank	September 2023	-	0%	Yes	60,034	-	60,034
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	186,222	-	186,222
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	129,093	-	129,093
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	1,815	-	1,815
PB	Palmetto Breeze Apartments	City of St. Petersburg	January 2025	-	0%	Yes	82,000	(12,135)	69,865
Boley	Broadwater II	Synovus Bank	July 2026	-	0%	Yes	154,535	-	154,535
Boley	Safe Haven	City of St. Petersburg	January 2027	-	0%	Yes	433,812	(111,025)	322,787
CB	Clam Bayou Apartments	City of St. Petersburg	December 2027	-	0%	Yes	91,500	-	91,500
PAL	Clam Bayou Apartments	City of St. Petersburg	June 2028	-	0%	Yes	399,294	-	399,294
TB	Twin Brooks Apartments	City of St. Petersburg	September 2028	-	0%	Yes	191,667	-	191,667
Boley	Grove Park Village	Synovus Bank	April 2029	-	0%	Yes	117,377	-	117,377
PAL	Bayou Pass Apartments	Neighborhood Lending Partners	February 2030	677	2%		77,731	(16,722)	61,009
AA	Arlington Avenue Apartments	City of St. Petersburg	June 2030	-	0%	Yes	500,000	-	500,000
Boley	Burlington Gardens	City of St. Petersburg	December 2030	-	0%	Yes	1,567,925	-	1,567,925
Boley	Broadwater II	City of St. Petersburg	January 2031	-	0%	Yes	238,144	-	238,144
PAL	Bayou Pass Apartments	Neighborhood Lending Partners	February 2031	622	5%		98,416	-	98,416
PAL	Broadwater III	City of St. Petersburg	October 2033	-	0%	Yes	500,000	-	500,000
PAL	Broadwater IV	City of St. Petersburg	August 2034	-	0%	Yes	110,000	-	110,000
PAL	Ranch at Pinellas	Florida Housing Finance Corp.	July 2035	-	0%	Yes	129,049	-	129,049
PAL	Ranch at Pinellas	Florida Housing Finance Corp.	July 2035	-	0%		2,342,968	-	2,342,968
Boley	Mastry	City of St. Petersburg	December 2035	-	0%	Yes	268,965	-	268,965
Boley	Safe Haven	Pinellas County	May 2036	-	0%	Yes	325,000	-	325,000
PAL	Preserve at Clam Bayou	Pinellas County	November 2036	-	0%	Yes	1,175,000	-	1,175,000
Boley	Mid-County Safe Haven	Pinellas County	May 2037	-	0%	Yes	2,135,880	-	2,135,880
PAL	Preserve at Clam Bayou	City of St. Petersburg	July 2037	-	0%	Yes	965,790	-	965,790
Boley	Grove Park Village	Pinellas County	October 2038	-	0%	Yes	302,000	-	302,000
PAL	Salt Creek	Florida Housing Finance Corp.	September 2039	819	0%		206,290	(105,304)	100,986
Boley	Covert Apartments	City of Clearwater	December 2039	232	0%		57,132	-	57,132
BP	Broadwater Place	City of St. Petersburg	September 2040	-	0%	Yes	170,000	-	170,000
LT	Laurel Trace	Pinellas County	September 2040	-	0%	Yes	140,000	-	140,000
Boley	Fountainview	City of St. Petersburg	June 2043	-	0%	Yes	870,073	-	870,073
CB	Clam Bayou Apartments	Florida Housing Finance Corp.	September 2043	-	0%		184,130	-	184,130
Boley	Grove Park Village	Pinellas County	April 2046	-	0%	Yes	510,748	-	510,748
PCH	Pinellas County Housing	Walker & Dunlop	January 2048	8,232	2.65%		1,794,377	-	1,794,377
PAL	Ranch at Pinellas	Pinellas County	May 2048	962	0%	Yes	400,000	-	400,000
PAL	Ranch at Pinellas II	Pinellas County	July 2049	-	0%	Yes	68,917	-	68,917
PAL	Ranch at Pinellas II	Housing Finance Authority of Pinellas County	July 2049	-	0%		285,448	-	285,448
PAL	Twin Brooks Apartments II/III	City of St. Petersburg	December 2049	-	0%	Yes	1,641,199	-	1,641,199
TB	Twin Brooks Apartments	Synovus Bank	December 2049	-	0%	Yes	120,000	-	120,000
SUN	Sunset Point Apartments	City of Clearwater	June 2053	-	0%	Yes	346,451	-	346,451
							<u>20,082,138</u>	<u>\$ (263,553)</u>	<u>\$ 19,818,585</u>
							(395,667)		
							(263,553)		
							<u>\$ 19,422,918</u>		
Less unamortized loan costs							(395,667)		
Less unamortized discounts							(263,553)		
Long-term debt, net							<u>\$ 19,422,918</u>		

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Mortgages payable consist of the following at June 30, 2018:

Entity	Property	Debt Holder	Maturity Date	Monthly Payment	Interest Rate, per Annum	Forgiveness Provisions	Face Value	Discount	Fair Value
128 PL	128 Place	Synovus Bank	June 2019	-	0%	Yes	\$ 161,500	\$ -	\$ 161,500
DD	Dome District Apartments	City of St. Petersburg	January 2021	-	0%	Yes	9,000	-	9,000
PAL	Bayou Pass Apartments	City of St. Petersburg	January 2021	-	0%		111,000	(7,034)	103,966
Boley	Safe Haven	Synovus Bank	April 2021	-	0%	Yes	118,421	-	118,421
PB	Palmetto Breeze Apartments	Synovus Bank	July 2021	-	0%	Yes	107,875	-	107,875
PAL	Parkside Apartments*	City of St. Petersburg	January 2022	-	0%	Yes	13,500	-	13,500
PAL	Parkside Apartments*	City of St. Petersburg	January 2022	-	0%		90,000	-	90,000
PAL	Oak Park Apartments	City of St. Petersburg	July 2022	225	0%		10,599	(5,677)	4,922
128 PL	128 Place	City of St. Petersburg	September 2023	-	0%	Yes	62,000	(12,713)	49,287
CB	Clam Bayou Apartments	Synovus Bank	September 2023	-	0%	Yes	187,960	-	187,960
PAL	Clam Bayou Apartments	Synovus Bank	September 2023	-	0%	Yes	60,034	-	60,034
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	186,222	-	186,222
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	129,093	-	129,093
PAL	Salt Creek	City of St. Petersburg	April 2024	-	0%	Yes	1,815	-	1,815
PB	Palmetto Breeze Apartments	City of St. Petersburg	January 2025	-	0%	Yes	82,000	(14,766)	67,234
Boley	Broadwater II	Synovus Bank	July 2026	-	0%	Yes	154,535	-	154,535
Boley	Safe Haven	City of St. Petersburg	January 2027	-	0%	Yes	433,812	(125,585)	308,227
CB	Clam Bayou Apartments	City of St. Petersburg	December 2027	-	0%	Yes	91,500	-	91,500
PAL	Clam Bayou Apartments	City of St. Petersburg	June 2028	-	0%	Yes	399,294	-	399,294
TB	Twin Brooks Apartments	City of St. Petersburg	September 2028	-	0%	Yes	191,667	-	191,667
Boley	Grove Park Village	Synovus Bank	April 2029	-	0%	Yes	117,377	-	117,377
PAL	Bayou Pass Apartments	Neighborhood Lending Partners	February 2030	677	2%		84,195	(20,120)	64,075
AA	Arlington Avenue Apartments	City of St. Petersburg	June 2030	-	0%	Yes	500,000	-	500,000
Boley	Burlington Gardens	City of St. Petersburg	December 2030	-	0%	Yes	1,567,925	-	1,567,925
Boley	Broadwater II	City of St. Petersburg	January 2031	-	0%	Yes	238,144	-	238,144
PAL	Bayou Pass Apartments	Neighborhood Lending Partners	February 2031	622	5%		100,828	-	100,828
PAL	Broadwater III	City of St. Petersburg	October 2033	-	0%	Yes	500,000	-	500,000
PAL	Broadwater IV	City of St. Petersburg	August 2034	-	0%	Yes	110,000	-	110,000
Boley	Mastry	City of St. Petersburg	December 2035	-	0%	Yes	268,965	-	268,965
Boley	Mid-County Safe Haven	Pinellas County	May 2037	-	0%	Yes	2,135,880	-	2,135,880
PAL	Preserve at Clam Bayou	City of St. Petersburg	July 2037	-	0%	Yes	443,050	-	443,050
Boley	Grove Park Village	Pinellas County	October 2038	-	0%	Yes	302,000	-	302,000
PAL	Salt Creek	Florida Housing Finance Corp.	September 2039	819	0%		216,113	(110,424)	105,689
Boley	Covert Apartments	City of Clearwater	December 2039	232	0%		59,919	-	59,919
BP	Broadwater Place	City of St. Petersburg	September 2040	-	0%	Yes	170,000	-	170,000
LT	Laurel Trace	Pinellas County	September 2040	-	0%	Yes	140,000	-	140,000
Boley	Fountainview	City of St. Petersburg	June 2043	-	0%	Yes	870,073	-	870,073
CB	Clam Bayou Apartments	Florida Housing Finance Corp.	September 2043	-	0%		184,130	-	184,130
Boley	Grove Park Village	Pinellas County	April 2046	-	0%	Yes	510,748	-	510,748
PCH	Pinellas County Housing	Walker & Dunlop	January 2048	8,232	2.65%		1,835,821	-	1,835,821
PAL	Twin Brooks Apartments II/III	City of St. Petersburg	December 2049	-	0%	Yes	1,641,199	-	1,641,199
TB	Twin Brooks Apartments	Synovus Bank	December 2049	-	0%	Yes	120,000	-	120,000
SUN	Sunset Point Apartments	City of Clearwater	June 2053	-	0%	Yes	346,451	-	346,451
							15,064,645	\$ (296,319)	\$ 14,768,326
Less unamortized loan costs								(289,354)	
Less unamortized discounts								(296,319)	
Long-term debt, net									\$ 14,478,972

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Maturities of mortgages payable are as follows:

	Mortgages with		Total
	Forgiveness Provisions	Principal Payments Due	
Year ending June 30:			
2020	\$ 4,500	\$ 66,984	\$ 71,484
2021	131,921	190,954	322,875
2022	107,875	171,206	279,081
2023	-	80,193	80,193
2024	627,124	81,711	708,835
Thereafter	13,955,326	4,664,344	18,619,670
Total	<u>\$ 14,826,746</u>	<u>\$ 5,255,392</u>	<u>\$ 20,082,138</u>

Loan Costs

Loan costs consist of the following as of June 30:

	2019	2018
Loan costs	\$ 541,352	\$ 417,336
Less accumulated amortization	(145,685)	(127,982)
Net loan costs	<u>\$ 395,667</u>	<u>\$ 289,354</u>

Estimated future annual amortization expense associated with long-term debt subsequent to June 30, 2019 is as follows:

2020	\$ 15,898
2021	15,898
2022	15,898
2023	15,898
2024	15,206
Thereafter	316,869
	<u>\$ 395,667</u>

Interest expense related to amortization of loan costs was \$17,703 and \$11,763 for the years ended June 30, 2019 and 2018, respectively.

Interest Free and Below Market Mortgages

The recorded amounts of certain mortgages which are interest free or have below-market interest are calculated based on fair value using the prevailing market interest rates for similar transactions at the time the mortgages were executed, ranging from 4.2% to 8.5%. Each year, interest expense is recognized, and the mortgage liability is increased (accreted).

Other interest free and below-market interest rate mortgages payable are recorded at face value which management had determined approximates fair value.

Certain mortgages payable with forgiveness provisions are recorded net of accumulated forgiveness.

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Neighborhood Lending Partners, Inc. Mortgages

The mortgages payable to NLP include a provision whereby PAL agrees that a default under the terms of any promissory note or loan executed by PAL in connection with any loan by NLP, whether now existing or hereafter existing, will be deemed a default under the terms of all promissory notes and loans by NLP to PAL. Upon the happening of any such default, NLP may, at its option, declare the entire outstanding indebtedness owed to be immediately due and payable in full.

Accrued Interest

Prior to Salt Creek's refinancing in 2016, the terms of the previous loan included accruing interest that would be due in the event that Salt Creek or PAL violated any of the terms of the agreement. This accrued interest would otherwise be forgiven along with the principal of the \$186,222 note when it comes due in April 2024. When the loan was refinanced in 2016, the debt holder lowered the interest rate to 0%. Therefore, no further interest is required to be recorded for this loan, however the historical balance of \$201,838 will remain until forgiven.

Note K - Line of Credit

Boley has an unsecured line of credit of \$1 million with Centennial Bank, none of which was outstanding at June 30, 2019 or 2018. Borrowings under the line of credit carry a variable interest rate (5.00% at June 30, 2019), subject to change based on the Wall Street Journal prime rate at June 30. This line of credit is payable on demand.

Note L - Net Assets Without Donor Restrictions

Net assets without donor restrictions consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Board designated	\$ 110,616	\$ 108,585
Section 811 capital advances	15,997,675	15,997,675
Operating surplus	10,646,399	11,197,947
	<u>\$ 26,754,690</u>	<u>\$ 27,304,207</u>

The board of directors has designated certain cash to be used for certain incentive compensation payments. For the years ended June 30, 2019 and 2018, board designated net assets totaled \$110,616 and \$108,585, respectively.

Note M - Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods as of June 30:

	<u>2019</u>	<u>2018</u>
Discounts on below market-rate mortgages	\$ 263,553	\$ 296,319
Facility lease receivable	9,249	16,190
	<u>\$ 272,802</u>	<u>\$ 312,509</u>

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Net assets released from donor restrictions by incurring expenses which satisfied the purpose or time restriction specified by the donors or grantors are as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Accretion of loan discounts	\$ 32,766	\$ 32,764
Passage of time (facility lease receivable)	6,941	6,942
Capital purchases	-	160,000
	<u>\$ 39,707</u>	<u>\$ 199,706</u>

Note N - Thrift Store Revenue

Thrift store revenue for the years ended June 30 consists of the following:

	<u>2019</u>	<u>2018</u>
Contributions - donated goods	\$ 137,934	\$ 84,780
Sales and other	356,493	384,482
	<u>\$ 494,427</u>	<u>\$ 469,262</u>

Note O - Other Revenue

Other revenue consists of the following for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Consulting	\$ 52,828	\$ 46,336
Debt forgiveness	166,000	207,475
Developer fees	119,904	65,416
Donations	77,629	35,029
Food stamp revenue	1,588	1,845
Interest, dividends, and discounts earned	165,919	159,281
Maintenance revenue	2,401	4,383
Management revenue	77,838	77,147
Medicare	119	18,438
Research study participation	524,737	241,448
Special events, net of direct expenses of \$32,495 and \$49,761 for the years ended June 30, 2019 and 2018, respectively	88,932	70,891
Youth programs - private sector	372,397	367,206
Other	79,780	36,244
	<u>\$ 1,730,072</u>	<u>\$ 1,331,139</u>

Note P - Related Party Transactions

Boley-PAR, Inc. provides management and other administrative services to its members under a management services agreement. The services provided under this agreement include human resources, finance/accounting, electronic health record (EHR) development/management, information technology, property management, and support services. The services are provided by staff that is leased from each member agency under a leased employee agreement. The employee leasing costs are based on actual compensation and benefits.

During the years ended June 30, 2019 and 2018, Boley provided employee leasing services at a cost of \$1,031,744 and \$875,022, respectively, to Boley-PAR, Inc. and incurred management fees of \$1,050,659 and \$868,485, respectively, to Boley-PAR, Inc. for management/administrative services received.

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Included in accounts payable is \$28,864 and \$63,845 owed from Boley-PAR Inc. as of June 30, 2019 and 2018, respectively.

Boley also allocated personnel costs to SAS in connection with services that are provided by SAS to outside agencies. Certain staff is also shared with another member of Boley-PAR, Inc. Included in the consolidated statements of functional expenses for the years ended June 30, 2019 and 2018 is \$335,298 and \$254,168, respectively, of shared staff costs.

Included in accounts payable is \$160,456 and \$134,239 due to SAS as of June 30, 2019 and 2018, respectively.

Note Q - Retirement Plan

Boley has a defined contribution 401(k) profit-sharing plan. Employees who have completed one year of service and are 21 years of age or older are eligible to participate. The Organization makes a matching contribution equal to 100% of the salary reduction amount contributed by the employee during the plan year that does not exceed 3% of employee's compensation received during the plan year. Contributions for the years ended June 30, 2019 and 2018 were approximately \$121,000 and \$129,000, respectively.

Note R - Operating Leases

Boley leases facilities for the vocational program and a thrift store, as well as various pieces of equipment under various operating leases. Rental expense for the years ended June 30, 2019 and 2018 was approximately \$199,000 and \$273,000, respectively.

Future minimum lease payments are as follows:

Year ending June 30,	
2020	\$ 186,030
2021	142,163
2022	74,925
	<u>\$ 403,118</u>

Note S - Restrictive Covenants, Contingencies, and Concentrations

Cash Balances

From time to time, the Organization may maintain cash balances that exceed federal insurance limits. Management believes the risk of loss is remote.

Accounts Receivable

Concentrations of credit risk with respect to accounts receivable are considered minimal as the majority of the amounts receivable relate to grants from federal and state government agencies and/or have been collected subsequent to year-end.

Federal and State Audits

The Organization is subject to federal and state audits to determine compliance with grant funding requirements and provisions under Medicaid and Medicare. In the event that expenditures are disallowed or submitted claims are denied, repayment could be required. A Medicaid allowance has been established.

Boley Centers, Inc. and Affiliates
Notes to Consolidated Financial Statements
June 30, 2019 and 2018

Community Development Block Grants/Entitlement Grants

The Organization has received Community Development Block Grants/Entitlement Grants to purchase community residential housing. In the event the Organization should dispose of or alter the use of the property within the period stipulated by the related contracts, the pro-rata share must be returned to the City of St. Petersburg.

Home Investment Partnerships Program Funds

The Organization has received Home Investment Partnerships Program funds to purchase community residential housing. In the event the Organization should dispose of or alter the use of the property within the period stipulated by the related contract, the pro-rata share must be returned to the respective funding source.

Noncompliance

The Organization is required under various loans and HUD regulatory agreements to operate certain residential housing as qualified low-income projects, as well as comply with various other provisions. In the event of noncompliance, the properties could be forfeited, and/or the repayment of disallowed expenditures may be required.

Section 811 Capital Advances

HUD has provided funding through Section 811 Capital Advances of approximately \$16 million cumulatively through June 30, 2019. These capital advances are collateralized by mortgages to HUD. These mortgages bear no interest and are not required to be repaid to HUD, as long as the mortgaged property remains available for low-income individuals with chronic mental illness for at least 40 years. It is the intention of management to meet this requirement and, therefore, these capital advances are reflected in net assets without donor restrictions. Failure to keep the HUD projects available for low-income, mentally disabled individuals would result in repayment of the entire capital advance outstanding, plus interest since the date of the first advance.

The HUD projects operate in a heavily regulated environment. The operations of the projects are subject to the administrative directives, rules and regulations of federal, state, and local regulatory agencies including, but not limited to, HUD. Such administrative directives, rules, and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

Note T - Subsequent Events

For the year ended June 30, 2019, management of the Organization has evaluated subsequent events for potential recognition and disclosure through December 23, 2019, which is the date the consolidated financial statements were available to be issued. There were no subsequent events that would require adjustment to, or disclosure in, the accompanying consolidated financial statements, except as discussed in Note H.

Supplementary Information

Boley Centers, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal/State Agency Pass-Through Entity Federal Program	CFDA Number	Contract #	Federal Expenditures	Transfers to Subrecipients
U.S. Department of Agriculture				
<i>Passed through the State of Florida Department of Elder Affairs</i>				
National School Lunch Program	10.555	Y7030	\$ 70,829	\$ -
U.S. Department of Housing and Urban Development				
<i>Passed through the City of St. Petersburg, Florida</i>				
Community Development Block Grants/Entitlement Grants	14.218	Burlington Gardens	1,567,925 *	-
Community Development Block Grants/Entitlement Grants	14.218	Fountain View	870,073 *	-
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-12-0017	7,068	-
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-12-0017	55,905	-
Subtotal - CFDA 14.218			2,500,971	-
<i>Direct funding</i>				
Shelter Plus Care	14.238	FL0353L4H021708	33,986	-
Shelter Plus Care	14.238	FL0353L4H021809	8,992	-
Shelter Plus Care	14.238	FL0041L4H021710	269,400	-
Subtotal - CFDA 14.238			312,378	-
<i>Passed through Pinellas County, Florida</i>				
Home Investment Partnerships Program	14.239	Grove Park Village	510,748 *	-
Home Investment Partnerships Program	14.239	Mid-County Safe Haven	2,135,880 *	-
Home Investment Partnerships Program	14.239	Safe Haven	325,000 *	-
<i>Passed through the City of St. Petersburg, Florida</i>				
Home Investment Partnerships Program	14.239	Broadwater II	238,144 *	-
Home Investment Partnerships Program	14.239	Mastry	268,965 *	-
Home Investment Partnerships Program	14.239	Safe Haven	433,812 *	-
Home Investment Partnerships Program	14.239	M17-MC-12-0017	172,865	-
Home Investment Partnerships Program	14.239	M18-MC-12-0220	52,372	-
Subtotal - CFDA 14.239			4,137,786	-
<i>Passed through the City of Tampa, Florida</i>				
Housing Opportunities for Persons with AIDS	14.241	FY17/PY18	259,779	-
Housing Opportunities for Persons with AIDS	14.241	FY18/PY19	814,916	-
Subtotal - CFDA 14.241			1,074,695	-
<i>Direct funding</i>				
Continuum of Care Program	14.267	FL0038L4H021609	223,549	-
Continuum of Care Program	14.267	FL0352L4H021708	348,408	128,951
Continuum of Care Program	14.267	FL0038L4H021710	668,144	-
Continuum of Care Program	14.267	FL0352L4H021809	190,482	48,448
Continuum of Care Program	14.267	FL0036L4H021811	194,120	64,776
Continuum of Care Program	14.267	FL0036L4H021710	428,445	105,962
Subtotal - CFDA 14.267			2,053,148	348,137
<i>Direct funding</i>				
Mainstream Vouchers	14.879	Various	1,482,339	-

Boley Centers, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal/State Agency Pass-Through Entity Federal Program	CFDA Number	Contract #	Federal Expenditures	Transfers to Subrecipients
U.S. Department of Labor				
<i>Direct funding</i>				
Homeless Veterans Reintegration Project	17.805	HV-32067-18-60-5-12	391,790	-
Homeless Veterans Reintegration Project	17.805	HV-32069-18-60-5-12	300,600	-
Subtotal - CFDA 17.805			<u>692,390</u>	-
U.S. Department of Veterans Affairs				
<i>Direct funding</i>				
VA Homeless Providers Grant and Per Diem Program	64.024	09-706-FL	189,824	-
<i>Passed through the Society of St. Vincent de Paul South Pinellas, Inc.</i>				
VA Homeless Providers Grant and Per Diem Program	64.033	N/A	54,612	-
VA Homeless Providers Grant and Per Diem Program	64.033	N/A	53,329	-
Subtotal - CFDA 64.033			<u>107,941</u>	-
U.S. Department of Education				
<i>Passed through the Florida Department of Education</i>				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	VR5066	423,565	-
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	N/A	63,369	-
Subtotal - CFDA 84.126			<u>486,934</u>	-
<i>Passed through Syracuse University</i>				
National Institute on Disability and Rehabilitation Research	84.133	25783-02961-SO2	15,000	-
U.S. Department of Transportation				
<i>Passed through Florida Department of Transportation</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	FL-2018-014-00	65,706	-
U.S. Department of Health and Human Services				
<i>Passed through Central Florida Behavioral Health Network, Inc.</i>				
Temporary Assistance for Needy Families	93.558	QB003-17	180,111	-
<i>Passed through Central Florida Behavioral Health Network, Inc.</i>				
Medical Assistance Program	93.778	QB003-17	269,222	-
<i>Passed through Central Florida Behavioral Health Network, Inc.</i>				
Block Grants for Community Mental Health Services	93.958	QB003-17	572,575	-
			<u>\$ 14,211,849</u>	<u>\$ 348,137</u>

* This represents the balance of a loan from a previous year on which the federal agency imposes continuing compliance requirements.

Boley Centers, Inc. and Affiliates
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activities of Boley Centers, Inc. The information in this schedule is presented in accordance with the requirements of Subpart F Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Boley Centers, Inc., it is not intended to and does not present the statements of financial position, activities, or cash flows of Boley Centers, Inc. Some amounts presented in the schedule may differ from amounts presented or used in the preparation of the financial statements.

The Boley Centers, Inc. and affiliates consolidated financial statements include organizational units expending \$750,000 or more in federal awards that have separate Uniform Guidance audits that are not included in this single audit.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Note C - Support Requiring Matching Funds

From time to time, Boley receives funding from various sources that require Boley to obtain matching funds. During the year ended June 30, 2019, Boley obtained matching funds of the required amount.

Note D - Indirect Costs

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

Note E - Loans

Boley has the following loan balances at June 30, 2019:

CFDA Number	Description	Original Loan Amount	Balance at July 1, 2018	Additional Loan Funding/ Forgiveness of Loan	Balance at June 30, 2019
14.218	Community Development Block Grants/Entitlement Grants - Burlington Gardens	\$ 1,567,925	\$ 1,567,925	\$ -	\$ 1,567,925
14.218	Community Development Block Grants/Entitlement Grants - Fountain View	\$ 870,073	\$ 870,073	\$ -	\$ 870,073
14.239	Home Investment Partnerships Program - Grove Park Village	\$ 687,500	\$ 510,748	\$ -	\$ 510,748
14.239	Home Investment Partnerships Program - Mid-County Safe Haven	\$ 2,135,880	\$ 2,135,880	\$ -	\$ 2,135,880
14.239	Home Investment Partnerships Program - Safe Haven	\$ 325,000	\$ -	\$ -	\$ 325,000
14.239	Home Investment Partnerships Program - Broadwater II	\$ 238,144	\$ 238,144	\$ -	\$ 238,144
14.239	Home Investment Partnerships Program - Mastry	\$ 268,965	\$ 268,965	\$ -	\$ 268,965
14.239	Home Investment Partnerships Program - Safe Haven	\$ 433,812	\$ 433,812	\$ -	\$ 433,812

Note F - Contingency

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



Gregory, Sharer & Stuart, P.A.
Certified Public Accountants and Business Consultants

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

Board of Directors
Boley Centers, Inc. and Affiliates
St. Petersburg, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Boley Centers, Inc. and affiliates, which comprise the consolidated statement of financial position as of June 30, 2019; the related consolidated statements of activities, functional expenses, and cash flows for the year then ended; and the related notes to the consolidated financial statements, and have issued our report thereon dated December 23, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Boley Centers, Inc. and affiliates' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Boley Centers, Inc. and affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Boley Centers, Inc. and affiliates' internal control.

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

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

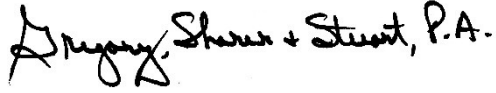
Compliance and Other Matters

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

Purpose of this Report

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

Gregory, Sharer & Stuart, P.A.

A handwritten signature in black ink that reads "Gregory, Sharer & Stuart, P.A." The signature is written in a cursive, flowing style.

St. Petersburg, Florida
December 23, 2019



Gregory, Sharer & Stuart, P.A.
Certified Public Accountants and Business Consultants

**Independent Auditor's Report on Compliance
for Each Major Federal Program and on
Internal Control Over Compliance**

Board of Directors
Boley Centers, Inc.
St. Petersburg, Florida

Report on Compliance for Each Major Federal Program

We have audited Boley Centers, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Boley Centers, Inc.'s major federal programs for the year ended June 30, 2019. Boley Centers, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Boley Centers, Inc. and affiliates' basic consolidated financial statements include the operations of the entities listed in the table below which expended \$25,480,364 in federal awards that are not included in Boley Centers, Inc.'s schedule of expenditures of federal awards during the year ended June 30, 2019. Our audit did not include the operations of the entities listed in the table below because Boley Centers, Inc. engaged us to perform separate audits of those entities.

<u>Entity</u>	<u>Audit Report Date</u>	<u>Federal Awards Expended</u>
128 Place, Inc.	September 27, 2019	\$ 1,228,982
Arlington Avenue Apartments, Inc.	September 27, 2019	2,404,052
Broadwater Place, Inc.	September 27, 2019	1,903,486
Clam Bayou Apartments, Inc.	September 27, 2019	1,247,005
Dome District Apartments, Inc.	September 27, 2019	1,124,492
Forest Lane Apartments, Inc.	September 27, 2019	1,314,395
Forest Meadows Apartments, Inc.	September 27, 2019	982,505
Lake Winds Apartments, Inc.	September 27, 2019	918,293
Laurel Trace, Inc.	September 27, 2019	1,338,237
Palmetto Breeze Apartments, Inc.	September 27, 2019	922,832
Pinellas Affordable Living, Inc.	September 27, 2019	6,166,649
Pinellas County Housing, Inc.	September 27, 2019	2,087,927
Sunset Point Apartments, Inc.	September 27, 2019	2,194,308
Twin Brooks Apartments, Inc.	September 27, 2019	1,647,201
		<u>\$ 25,480,364</u>

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Boley Centers, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Subpart F Title 2 U.S. Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Boley Centers, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Boley Centers, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Boley Centers, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

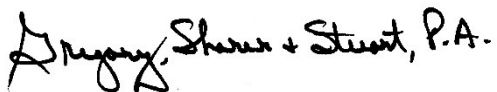
Management of Boley Centers, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Boley Centers, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Boley Centers, Inc.'s internal control over compliance.

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

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

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

Gregory, Sharer & Stuart, P.A.



St. Petersburg, Florida
December 23, 2019

Boley Centers, Inc. and Affiliates
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Type of auditor's reports issued on compliance for federal awards: Unmodified

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes X No

Identification of major federal programs:

CFDA

Number	Name of Federal Program or Cluster
14.218	Community Development Block Grants/Entitlement Grants
14.879	Mainstream Vouchers

Dollar threshold used to distinguish between type A and type B programs \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

Additional Supplementary Information

Boley Centers, Inc.
SCHEDULE OF STATE EARNINGS
For the fiscal year ended June 30,2019

1	Total Expenditures	<u>\$20,402,536</u>
2	Less Other State and Federal Funds	<u>\$ (7,858,903)</u>
3	Less Non-Match SAMH Funds	<u>\$ (4,233,075)</u>
4	Less Unallowable Costs per 65E-14, F.A.C.	<u>\$ (843,469)</u>
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	<u>\$ 7,467,089</u>
6	Maximum Available Earnings (Line 5 times 75%)	<u>\$ 5,600,317</u>
7	Amount of State Funds Requiring Match	<u>\$ 1,189,389</u>
8	Amount Due to Department (if negative) * (Subtract line 7 from line 6)	<u>\$ 4,410,928</u>

* Boley Centers, Inc. has met the State's matching requirements.
Accordingly, no funds are refundable to the Department of Children and Families.

Boley Centers, Inc.
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
For the fiscal year ended June 30,2019

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

Footnote: This audit schedule is not applicable to Boley Centers, Inc. for the fiscal year ended June 30, 2019.

Boley Centers, Inc.
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
For the fiscal year ended June 30,2019

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

Footnote: This audit schedule is not applicable to Boley Centers, Inc. for the fiscal year ended June 30, 2019.

**AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE**

AGENCY: Boley Centers, Inc.

DATE PREPARED: 12/20/2019

CONTRACT #: QB003

BUDGET PERIOD FROM: 7/1/2018 to 6/30/2019

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-DESIGNATED SAMH COST CENTERS										Total for Program 1 (B1-a...B1-i) C1	Total for State SAMH-Funded Cost Centers (C1+...+C10) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE SAMH-FUNDED COST CENTERS															
	Residential Level II B1-a	Room & Board w/Supervision Level II B1-b	Medical Services B1-c	Supported Housing B1-d	Day Night B1-e	Outpatient Individual B1-f	FACT B1-g	Supported Employment B1-h	Behavioral Health Fee B1-i							
IA. STATE SAMH FUNDING																
(1) CFBHN	\$ 1,118,916	1,156,133	108,573	1,089,378	504,892	34,828	1,229,633	180,111	0	5,422,464	5,422,464	xxxxxxx	5,422,464	xxxxxxx	5,422,464	
TOTAL STATE SAMH FUNDING =	1,118,916	1,156,133	108,573	1,089,378	504,892	34,828	1,229,633	180,111	0	5,422,464	5,422,464	0	5,422,464	0	5,422,464	
IB. OTHER GOVT. FUNDING																
(1) Other State Agency Funding	0	0	32,115	0	0	0	0	0	0	32,115	32,115	0	32,115	321,293	353,408	
(2) Medicaid	0	23,938	18,767	66,753	335,815	13,709	0	0	0	458,982	458,982	0	458,982	37,804	496,786	
(3) Local Government	0	9,540	0	0	0	0	0	0	0	9,540	9,540	0	9,540	2,394,451	2,403,991	
(4) Federal Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0	0	0	7,008,709	7,008,709	
(5) In-kind from local govt. only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT. OTHER GOVT. FUNDING =	0	33,478	50,882	66,753	335,815	13,709	0	0	0	500,637	500,637	0	500,637	9,762,257	10,262,894	
IC. ALL OTHER REVENUES																
(1) 1st & 2nd Party Payments	89,923	50,181	0	0	0	0	0	0	0	140,104	140,104	0	140,104	1,369,834	1,509,938	
(2) 3rd Party Payments (except Medicare)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(3) Medicare	0	0	119	0	0	0	0	0	0	119	119	0	119	0	119	
(4) Contributions and Donations	0	0	0	1,574	525	0	0	0	0	2,099	2,099	0	2,099	75,531	77,630	
(5) Other	0	0	0	0	0	0	0	0	0	0	0	511	511	2,539,756	2,540,267	
(6) In-kind	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT. ALL OTHER REVENUES =	89,923	50,181	119	1,574	525	0	0	0	0	142,322	142,322	511	142,833	3,985,121	4,127,954	
TOTAL FUNDING = \$	1,208,839	1,239,792	159,574	1,157,705	841,232	48,537	1,229,633	180,111	0	6,065,423	6,065,423	511	6,065,934	13,747,378	19,813,312	

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES A	STATE-DESIGNATED SAMH COST CENTERS										Total for Program 1 (B1-a...B1-i) C1	Total for State SAMH-Funded Cost Centers (C1+...+C10) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Other Support Costs (optional) H	Admin I	Total Expenses (F+G+H+I) J
	STATE SAMH-FUNDED COST CENTERS																	
	Residential Level II B1-a	Room & Board w/Supervision Level II B1-b	Medical Services B1-c	Supported Housing B1-d	Day Night B1-e	Outpatient Individual B1-f	FACT B1-g	Supported Employment B1-h	Behavioral Health Fee B1-i									
IA. PERSONNEL EXPENSES																		
(1) Salaries	\$ 455,091	490,707	105,067	521,699	365,175	43,973	458,583	99,280	0	2,539,575	2,539,575	0	2,539,575	4,466,292	0	763,254	7,769,121	
(2) Fringe Benefits	106,821	101,576	25,344	123,867	94,301	5,475	68,388	41,149	0	566,921	566,921	0	566,921	1,023,072	0	171,879	1,761,872	
TOTAL PERSONNEL EXPENSES =	561,912	592,283	130,411	645,566	459,476	49,448	526,971	140,429	0	3,106,496	3,106,496	0	3,106,496	5,489,364	0	935,133	9,530,993	
IB. OTHER EXPENSES																		
(1) Building Occupancy	100,653	102,125	14,097	77,486	108,097	4,439	51,864	6,873	0	465,634	465,634	0	465,634	1,765,362	0	105,173	2,336,169	
(2) Professional Services	0	0	45,560	0	516	0	96,459	0	0	144,019	144,019	0	144,019	140,779	0	159,813	444,511	
(3) Travel	643	481	0	12,826	516	0	20,883	9,133	0	44,282	44,282	0	44,282	92,997	0	17,790	145,969	
(4) Equipment	4,746	11,094	0	2,000	4,605	0	3,762	6	0	26,213	26,213	0	26,213	129,806	0	10,133	166,152	
(5) Food Services	54,944	55,356	524	116	90,268	0	349	0	0	201,557	201,557	0	201,557	105,879	0	3,131	310,567	
(6) Medical and Pharmacy	29,487	63,066	43,444	14,337	0	0	51	0	0	150,385	150,385	0	150,385	9,202	0	159,587	0	
(7) Subcontracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0	450,715	0	393,806	844,521	
(8) Insurance	8,366	3,666	1,166	3,016	4,891	570	2,358	318	0	24,351	24,351	0	24,351	296,709	0	20,384	341,444	
(9) Interest Paid	0	0	0	0	0	0	0	0	0	0	0	0	0	100,210	0	511	100,721	
(10) Operating Supplies & Expenses	12,720	16,476	821	2,130	15,837	30	2,708	394	0	51,116	51,116	0	51,116	167,888	0	34,420	253,424	
(11) Other	121,614	125,041	4,384	361,674	89,645	892	331,732	3,645	0	1,038,627	1,038,627	0	1,038,627	4,541,574	0	189,077	5,769,278	
(12) Donated Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER EXPENSES =	333,173	377,305	109,996	473,585	313,859	5,931	511,966	20,369	0	2,146,184	2,146,184	0	2,146,184	7,791,121	0	934,238	10,871,543	
TOT. PERSONNEL & OTH. EXP. =	895,085	969,588	240,407	1,119,151	773,335	55,379	1,038,937	160,798	0	5,252,680	5,252,680	0	5,252,680	13,280,485	0	1,869,371	20,402,536	
IC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)	153,246	135,860	23,301	168,302	90,369	8,783	113,456	27,064	0	720,381	720,381	0	720,381	1,148,990	0	0	0	
(b) Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT. DISTR'D INDIRECT COSTS =	153,246	135,860	23,301	168,302	90,369	8,783	113,456	27,064	0	720,381	720,381	0	720,381	1,148,990	0	0	0	
TOTAL ACTUAL OPER. EXPENSES =	1,048,331	1,105,448	263,708	1,287,453	863,704	64,162	1,152,393	187,862	0	5,973,061	5,973,061	0	5,973,061	14,429,475	0	0	20,402,536	
IV. UNALLOWABLE COSTS																		
(3,401)	(3,401)	(5,342)	0	0	0	0	0	0	0	(8,743)	(8,743)	0	(8,743)	(834,726)	0	0	(843,469)	
TOT. ALLOWABLE OPER. EXP. \$	1,044,930	1,100,106	263,708	1,287,453	863,704	64,162	1,152,393	187,862	0	5,964,318	5,964,318	0	5,964,318	13,594,749	0	0	19,559,067	
IF. CAPITAL EXPENDITURES																		
	\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	3,461,144	0	0	3,461,144	

Summary Cover Sheet for Boley Centers Reimbursement Request

APEX: N95 masks	\$3,320.00
Hand sanitizer	\$1,248.00
Clorox Sanitizer for Clorox 360 machines	\$1,316.25
Cloth Masks	\$1,094.46
Total	\$6,978.71



INVOICE

INVOICE NUMBER	2038276-0		
INVOICE DATE	03/25/20		
ACCOUNT / DEPT	117590	0007	
DEPT NAME	1100/9170		

5209 N. Howard Ave - Tampa, FL 33603
 (800) 227-1563 (800) 875-9059

www.apexop.com

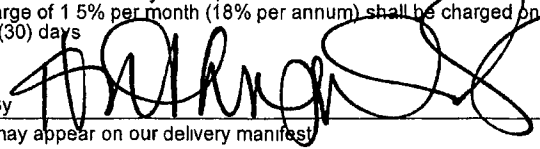
BILLING ADDRESS		SHIPPING ADDRESS			
BOLEY CENTERS INC 6655 66TH STREET N PINELLAS PARK FL 33781		BOLEY CENTERS INC HAYS CTR 1100/9170 3RD FL 445 31ST STREET NORTH ST PETERSBURG FL 33713			
CUSTOMER PURCHASE ORDER	ACCOUNT EXECUTIVE	TYPE	ROUTE	PAYCODE	ORDER TAKER
	122	ORIGINAL	7	CHARGE	246



Packages Delivered _____

ITEM NUMBER	MFG	ITEM DESCRIPTION	UM	ORD QTY	B/O QTY	SHIP QTY	SELL PRICE	EXTEND PRICE
N95-UC	CAP	**Attention : Kevin Marrone/Kathyrn Juarez 276 EA WAS PICKED UP ON 3/25/20 BALANCE BEING DELIVERED ON 3/26/20 N95 MASKS Admin. COVID-19 (1)	EA	1000		1000	3.320	3320.00

Purchaser agrees to pay all cost of collecting or securing or attempting to collect or secure this account, including reasonable attorney's fees, whether the same is to be collected or secured by suit or otherwise. Service charge of 1.5% per month (18% per annum) shall be charged on all accounts which show a balance owed after (30) days.

Received By 
 Signature may appear on our delivery manifest

Subtotal 3320.00
 Tax
 Less Deposit
 Total Due 3320.00

BOLEY, INC (3)
PAULA J. HAYS CENTER
445 31ST ST. N.
ST. PETERSBURG, FL 33713

INVOICE #

BOLEY, INC (3)
PAULA J. HAYS CENTER
445 31ST ST. N.
ST. PETERSBURG, FL 33713

BOLEY, INC (3)
PAULA J. HAYS CENTER
445 31ST ST. N.
ST. PETERSBURG, FL 33713

07/14/20 235339 1

BOLEY, INC (3)
PAULA J. HAYS CENTER
445 31ST ST. N.
ST. PETERSBURG, FL 33713

BOLEY, INC (3)
PAULA J. HAYS CENTER
445 31ST ST. N.
ST. PETERSBURG, FL 33713

235339 07/14/20 11036 1 A 07/14/20 NET 30 DAY

P664A	48	HAND SANITIZER, CLEANPAK W/ALOE VERA, QM	EA	13.50	0.00	648.00
P664B	16	HAND SANITIZER, CLEANPAK W/ALOE VERA, GAI	EA	37.50	0.00	600.00

*Admin.
COVID-19*

ML

Received by		1248.00
Amount		0.00
Balance		0.00
Subtotal		0.00
Total		1248.00
Net Total		0.00
Grand Total		1248.00

Kathryn Juarez

From: Bob Mussoni <bmussoni@imperialdade.com>
Sent: Friday, August 7, 2020 3:56 PM
To: Kathryn Juarez
Cc: Cornelius Dale
Subject: Fw: Order 7427755-0

As requested Kathryn. Thank you Cornelius. All have a great weekend!

Regards,

Bob Mussoni
Sales Consultant
Cell phone 727-403-9124
Office 813-621-3091



From: Cornelius Dale <cornelius@imperialdade.com>
Sent: Friday, August 7, 2020 3:38 PM
To: Bob Mussoni <bmussoni@imperialdade.com>
Subject: RE: Order 7427755-0

Below is the credit card receipt for the last payment processed. I put a note on the account to email a receipt to you when the credit card is charged.

Imperial Dade
255 Route 1&9
Jersey City, NJ 07306
2014377440

8/5/2020 2:24:08 PM
Reference Number 333273062
Total \$1,316.25
Transaction Type Sale
Transaction Status Settled-1015
Card Brand American Express
Card Number XXXXXXXXXXX1034
Entry Method Keyed
Approval Code 111741
Approval Message EXACT MATCH
AVS Result Full Exact Match
Customer Name BOLELY C.F.N. PERS
Customer ID P277341
Invoice 7427755

X _____
Please sign here to agree to payment

Cornelius Dale
A/R Rep
Imperial Dade

The Queensboro Shirt Company

INVOICE

Invoice Number: 2012006

Account Executive: Niki Turi

Order Number: 1762943

Queensboro

Customer: 1882859 -- Boley Centers, Inc.

Date Invoiced: 2020-08-12

Bill To:

Ship To:

Gary MacMath
Boley Centers, Inc.
445 31st St. N.
ST. PETERSBURG, Florida 33713

Gary MacMath
Boley Centers, Inc.
445 31st St. N.
ST. PETERSBURG, Florida 33713

Remit To:

The Queensboro Shirt Company
1400 Marstellar Street
Wilmington, NC 28401
phone: (800) 847-4478
fax: (910) 251-7771
email: ar@queensboro.com

Invoice Details

10344 - Printed 100% Cotton 4-Ply Face Mask - 100 Mask Minimum

	One Size	Tot Qty	Price	Surcharge	Total
Natural	120	120	\$4.95	\$0.00	\$594.00
Maroon	120	120	\$4.95	\$0.00	\$594.00
		Tot QTY	Unit Price	Total Price	
Promotional Discount -- Fixed		240	\$-0.45	\$-108.00	
Shipping		1	\$14.46	\$14.46	

The Queensboro Shirt Company

Invoice Number: 2012006 2020-08-12

Date: 2020-08-12

Customer: 1882859 -- Boley Centers, Inc.

Invoice Summary

Invoice Total: \$1,094.46

Amount Already Paid: \$1094.46

Balance: \$0.00

of Pieces Shipped: 240

This Order Is Now Complete

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Boley Centers, Inc

Project Name: Covid-19 Hazard Pay

FROM (date): 3/2020 TO (date): 12/31/2020

Budget Category/Line Item	Organizational Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$6,723,781	\$292,056
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)		
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$197,794	\$26,974
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)		
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)		
Training (<i>staff development, conferences, long distance travel</i>)		
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)		
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	\$306,898	\$24,219
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)		
De Minimis Cost (<i>Administration Fee, Indirect Cost, etc.</i>)	\$72,284	\$34,325
TOTAL	\$ 7,300,757	\$ 377,574

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Boley Centers, Inc.

Project Name: COVID response to ensure the health and safety of front line staff serving people with mental illness

FROM (month/year): 03/2020

TO (month/year): 12/2020

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program) **This request provides \$50 per day of hazard pay for the 60 direct service staff providing 24 hour care and supervision to the residents of our Residential Treatment Facilities including the maintenance staff who ensure the facility is in good repair and sanitized properly. Due to the close contact between staff and residents (many of whom are entering from shelters and the streets) it has become difficult to maintain our current staff because of the health fears surrounding the pandemic.**

60 staff X \$50 per day X 86 days = 245,100

Benefits X 19.157% = \$47,256

Total = \$292,056

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

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

We are requesting \$26,974 for the Personal Protective Equipment (PPE) we need for the on-going battle of keeping our Residential Treatment Facilities operational. The PPE includes masks for both staff and clients, the sanitization solution for our Clorox 360 Electrostatic sanitization machines, hand sanitizer.

\$16,901 for KN95 masks

\$ 1,248 for hand sanitizer

\$ 6,581 for Clorox disinfection solution for sanitizing machines

\$ 1,094 for cloth masks

\$ 1,150 for Disinfecting wipes

Total \$26,974

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

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

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

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

\$24, 219 needed to replace remaining carpet in Morningside Safe Haven. The carpet is worn and we are unable to keep it as clean as is necessary to keep the facility as sanitized and clean as possible to prevent outbreaks.

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

De Minimis Cost (Administrative Fee, Indirect Cost, etc.). This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-established percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have an established percentage rate for De Minimis Cost, please use 10% as the established percentage rate.

We are requesting a 10% administrative fee of \$34,325

Total Request is \$377,574

184723

W.R. Mickey
 8600 14th Way N.
 St. Petersburg, FL 33702
 727-455-9797

NAME <i>BOLLY CENTERS</i>	SHIP TO <i>MORNINGSIDE</i>
ADDRESS	ADDRESS <i>SAFE HAVEN</i>
CITY, STATE, ZIP	CITY, STATE, ZIP

ORDER NUMBER <i>MIKE</i>	DEPARTMENT	SALESPERSON <i>Mickey</i>	WHEN SHIP	TERMS	HOW SHIP	DATE <i>8/17/20</i>
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QUANTITY	DESCRIPTION	PRICE	AMOUNT
	<i>Comm Areas OFF CONSUMERS ROOMS</i>	<i>—</i>	<i>17,212.20</i>
	<i>GAME ROOM AND HALLWAY</i>	<i>—</i>	<i>8,349.60</i>
	<i>OFFICES #3 FRONT AREA</i>	<i>—</i>	<i>3,657.48</i>
		<i>T.E</i>	
	<i>Handyped</i>		<i>24,219.28</i>
	<i>Color: PRIME PLANK #723 VINTAGE OAK REMOVAL OF CARPET SKIN COAT FLOORS SCRIBE TRANSITIONS (AND MILLER WHERE NEEDED)</i>		

BUYER:

Amendment One to Grant Agreement

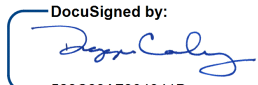
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Boley Centers, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about October 13, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$384,552.71.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
4. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 1 j) referencing an indirect cost rate for grantee is stricken from the agreement.
 - b. Section 2 a) shall be replaced with the following, “GRANTEE shall administer funding in an amount up to **three hundred seventy-seven thousand five hundred seventy-four dollars and 00/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.”
 - c. Section 4 a) shall be replaced with the following: “The AGENCY agrees to provide GRANTEE an amount not to exceed **three hundred seventy-seven thousand five hundred seventy-four dollars and 00/100 cents (\$377,574.00)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - d. Section 4 c) shall be replaced with the following: “GRANTEE shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the AGENCY without the need to amend this Agreement. GRANTEE shall provide such changes to AGENCY in writing, and AGENCY will approve or deny such changes in writing.”
 - e. Section 4 d) shall be amended to read: “The AGENCY shall determine which expenses in the Budget Plan (Appendix 4) may be paid as an advance to the GRANTEE, if any, and which expenses will be paid on a cost-reimbursement basis, with the GRANTEE to submit invoices with supporting documentation to justify the reimbursement of expenses. If any amount is paid as an advance payment to GRANTEE, the GRANTEE must provide sufficient documentation of the usage of funds for allowed purposes under this agreement in order to receive any future payments.”
 - f. Attachment 1 of this Amendment to the Grant Agreement shall replace the Budget Summary and Budget Narrative in Appendix 4 of the Grant Agreement and shall

be recognized as what the Grant Agreement and this Amendment refer to as a
“Budget Plan”.

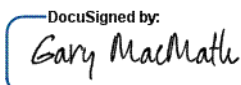
Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304041D...
Duggan Cooley, CEO

Date Signed: 11/25/2020

GRANTEE: Boley Centers, Inc.

By: 
73708720835D48C...
Gary MacMath, President/CEO

Date Signed: 11/28/2020

Attachment 1**Pinellas Community Foundation****Pinellas CARES Nonprofit Partnership Fund Grant Application**

Organization Name: Boley Centers, Inc

Project Name: Covid-19 Hazard Pay

FROM (date): 3/2020 TO (date): 12/31/2020

Budget Category/Line Item	Organizational Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$6,723,781	\$326,381
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)		
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$197,794	\$26,974
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)		
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)		
Training (<i>staff development, conferences, long distance travel</i>)		
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)		
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	\$306,898	\$24,219
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)		
De Minimis Cost (Administration Fee, Indirect Cost, etc.)	\$72,284	
TOTAL	\$ 7,300,757	\$ 377,574

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Boley Centers, Inc.

Project Name: COVID response to ensure the health and safety of front line staff serving people with mental illness

FROM (month/year): 03/2020

TO (month/year): 12/2020

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

Hazard Pay: This request provides \$50 per day of hazard pay for the 57 direct service staff providing 24 hour care and supervision to the residents of our Residential Treatment Facilities including the maintenance staff who ensure the facility is in good repair and sanitized properly. Due to the close contact between staff and residents (many of whom are entering from shelters and the streets) it has become difficult to maintain our current staff because of the health fears surrounding the pandemic.

57 staff X \$50 per day X 86 days = 245,100

Benefits X 19.158% = \$46,956

Total = \$292,056

Benefits:

FICA/MED	7.40
Health	5.9580
Retirement	3.00
W.C	1.60
Life	.80
SUTA	.40

Total: 19.158%

Administrative Services Salaries:

Accounting: Three staff providing a total of 19 hours per week X 8.5 pay periods = \$6,954.35

Training/QI: Two staff providing a total of 12 hours of staff/program support X 8.5 pay periods= \$7,380.87

Admin. Support: Three staff providing at total of 18 hours of administrative support including tracking, reporting, purchasing and follow up X 8.5 pay periods = \$8,269.54

Program Management/Supervision: COO, VP Residential, VP homeless Services a total of 18 hours per week for 8.5 pay periods = \$11,720.24

Total: 34,325

Total Personnel= \$326,381

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

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

We are requesting \$26,974 for the Personal Protective Equipment (PPE) we need for the on-going battle of keeping our Residential Treatment Facilities operational. The PPE includes masks for both staff and clients, the sanitization solution for our Clorox 360 Electrostatic sanitization machines, hand sanitizer.

\$16,901 for KN95 masks

\$ 1,248 for hand sanitizer

\$ 6,581 for Clorox disinfection solution for sanitizing machines

\$ 1,094 for cloth masks

\$ 1,150 for Disinfecting wipes

Total \$26,974

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

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

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

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

\$24, 219 needed to replace remaining carpet in Morningside Safe Haven with VNL planking. The carpet is worn and we are unable to keep it as clean as is necessary to keep the facility as sanitized and clean as possible to prevent outbreaks. The majority of carpeting has been removed and replaced with vinyl VNL Planking. This will allow us to finish the building.

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

Total Request is \$377,574

Amendment One to Grant Agreement

Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Boley Centers, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about October 13, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$384,552.71.
2. On or about November 28, 2020, AGENCY and GRANTEE agreed to amend the Grant Agreement through written mutual agreement.
3. AGENCY and GRANTEE both wish to amend the Grant Agreement a second time.
4. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
5. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 2 a) shall be replaced with the following, “GRANTEE shall administer funding in an amount up to **three hundred eighty-four thousand five hundred fifty-two dollars and 71/100 cents (\$384,552.71)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.”
 - b. Section 2 b) shall be replaced with the following: “Of this funding, GRANTEE shall also be allowed up to sixteen thousand six hundred seventy-eight dollars and 71/100 cents (\$16,678.71) for allowable cost reimbursement of COVID-related expenses incurred prior to the Grant Performance Period, provided GRANTEE provides adequate documentation of such expenses.”
 - c. Section 4 a) shall be replaced with the following: “The AGENCY agrees to provide GRANTEE an amount not to exceed **three hundred eighty-four thousand five hundred fifty-two dollars and 71/100 cents (\$384,552.71)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - d. Section 4 b) shall be stricken from the agreement.

SIGNATURE PAGE FOLLOWS

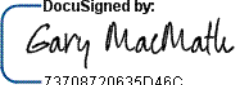
Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley, CEO

Date Signed: 12/9/2020

GRANTEE: Boley Centers, Inc.

By: 
73708720635D46C...
Gary MacMath, President/CEO

Date Signed: 12/9/2020

Amendment Three to Grant Agreement

Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Boley Centers, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about October 13, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$384,552.71.
2. On or about November 28, 2020 and December 9, 2020, AGENCY and GRANTEE agreed to amend the Grant Agreement through written mutual agreement.
3. AGENCY and GRANTEE both wish to amend the Grant Agreement a second time.
4. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
5. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 1 g) which refers to Amount of Funds Awarded shall be increased to \$436,152.71.
 - b. Section 2 a) shall be replaced with the following, “GRANTEE shall administer funding in an amount up to **four hundred thirty-six thousand one hundred fifty-two dollars and 71/100 cents (\$436,152.71)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.”
 - c. Section 4 a) shall be replaced with the following: “The AGENCY agrees to provide GRANTEE an amount not to exceed **four hundred thirty-six thousand one hundred fifty-two dollars and 71/100 cents (\$436,152.71)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - d. Attachment 1 of this Amendment to the Grant Agreement shall replace the Budget Summary and Budget Narrative in Appendix 4 of the Grant Agreement and shall be recognized as what the Grant Agreement and this Amendment refer to as a “Budget Plan”.

SIGNATURE PAGE FOLLOWS

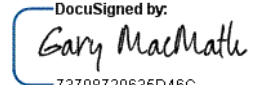
Signed:

AGENCY: Pinellas Community Foundation

By: 
528689A7304941D...
Duggan Cooley, CEO

Date Signed: 12/16/2020 _____

GRANTEE: Boley Centers, Inc.

By: 
73708720635D46C...
Gary MacMath, President/CEO

Date Signed: 12/17/2020 _____

Attachment 1**Pinellas Community Foundation****Pinellas CARES Nonprofit Partnership Fund Grant Application**

Organization Name: Boley Centers, Inc

Project Name: Covid-19 Hazard Pay

FROM (date): 3/2020 TO (date): 12/31/2020

Budget Category/Line Item	Organizational Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$6,723,781	\$248,381
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)		\$129,600
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$197,794	\$26,974
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)		
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)		
Training (<i>staff development, conferences, long distance travel</i>)		
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)		
Capital (<i>Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities</i>)	\$306,898	\$24,219
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)		
De Minimis Cost (Administration Fee, Indirect Cost, etc.)	\$72,284	
TOTAL	\$ 7,300,757	\$ 429,174

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

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

Organization Name: Boley Centers, Inc.

Project Name: COVID response to ensure the health and safety of front line staff serving people with mental illness

FROM (month/year): 03/2020

TO (month/year): 12/2020

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

Hazard Pay: This request provides \$50 per day of hazard pay for the 57 direct service staff providing 24 hour care and supervision to the residents of our Residential Treatment Facilities including the maintenance staff who ensure the facility is in good repair and sanitized properly. Due to the close contact between staff and residents (many of whom are entering from shelters and the streets) it has become difficult to maintain our current staff because of the health fears surrounding the pandemic.

39 staff X \$50 per day X 119 days = \$232,050

Administrative Services Salaries:

Accounting: Three staff providing a total of 23.5 hours per week X 8.5 pay periods = \$8,061.46

Admin. Support: Three staff providing at total of 18 hours of administrative support including tracking, reporting, purchasing and follow up X 8.5 pay periods = \$8,269.54

Total: 16,331

Total Personnel= \$248,381

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

We are requesting \$129,600 which will allow us to install TechPure Germicidal UV Light on every filtration system (air conditioning) on every building that Boley Centers owns that has a central heat and air system. This TechPure system neutralizes pathogens, viruses, bacteria, mildew and mold, working in conjunction with the current filtration systems to optimize indoor air quality.

To date, Boley Centers has been fortunate to have very few cases of COVID in our staff and clients, despite the close quarters of our residential treatment facilities. We continue our efforts to keep the people in our care, and the staff that provide services and supports to them, safe. These ultra violet systems will further help us in our efforts.

Our efforts to contain and protect our staff and clients from COVID include placing all of our group homes on lockdown since March. Clients have not been able to leave the facilities on their own. Group therapy, psycho-social skills education and psychiatric services have been delivered via telehealth. We closed the Koenig Center Day Treatment Program, with staff providing services via Zoom. Supported Housing and Supported Living services have been delivered with all parties required to wear masks and socially distance. Minimal in-home visits have occurred, with the exception of our

maintenance staff who must enter living units. The residents and maintenance staff wear masks and staff wear protective garment and gloves. Since March, wherever possible, we have staff working from home and staggered work schedules in areas where staff share offices. We have been able to obtain Clorox disinfecting machines to sanitize apartments, group homes and offices. The cost of the TECHPure systems is \$1,200 for

100% of the people served by Boley Centers have low and moderate income, with the vast majority having income at or below 35% of the AMI.

Our specific request is as follows:

Location	AC Units	Cost per unit	Total
Mittermyr Group Home	6	\$ 1,200.00	\$ 7,200.00
Morningside	3	\$ 1,200.00	\$3,600.00
Morningside	3	\$ 2,400.00	\$ 7,200.00
Hays Center	10	\$ 1,200.00	\$12,000.00
Hays Center	2	\$ 2,400.00	\$ 4,800.00
Ranch II	8	\$ 2,400.00	\$ 19,200.00
Koenig Center	6	\$ 1,200.00	\$ 7,200.00
Edna Stephens Group Home	2	\$ 1,200.00	\$ 2,400.00
Safe Haven-South	6	\$ 1,200.00	\$ 7,200.00
Burlington Apartments	20	\$ 1,200.00	\$24,000.00
Martin Lott Group Home	2	\$ 1,200.00	\$ 2,400.00
Mastry Apartments	8	\$ 1,200.00	\$9,600.00
Oak Park Apartments	8	\$ 1,200.00	\$ 9,600.00
Williams House	1	\$ 1,200.00	\$1,200.00
Bayou Pass Apartments	10	\$ 1,200.00	\$ 12,000.00
Total	95		\$ 129,600.00

Lindsey Air Conditioning and Refrigeration is Boley's air conditioning contractor who currently services all of our locations. Lindsey is a preferred contractor for the City of St. Petersburg. Lindsey is able to acquire and install the UV system at a cost less than other AC contractors. Attached please find a receipt for the system purchased for Operation PAR's UV system. The cost to PAR from Bentzel Mechanical Services, Inc. for the installation of 56 UV systems was \$106,400 or \$1,900 per unit.

Supplies (office materials, program related purchases, program necessities to deliver services, etc.) **We are requesting \$26,974 for the Personal Protective Equipment (PPE) we need for the on-going battle of keeping our Residential Treatment Facilities operational. The PPE includes masks for both staff and clients, the sanitization solution for our Clorox 360 Electrostatic sanitization machines, hand sanitizer stations and other assorted PPE and sanitization products.**

Total \$26,974

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

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

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

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

\$24, 219 needed to replace remaining carpet in Morningside Safe Haven with VNL planking. The carpet is worn and we are unable to keep it as clean as is necessary to keep the facility as sanitized and clean as possible to prevent outbreaks. The majority of carpeting has been removed and replaced with vinyl VNL Planking. This will allow us to finish the building.

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

Total Request is \$429,174



Bentzel Mechanical Services, Inc.

PROPOSAL

Submitted On: October 15, 2020

Submitted To: Larry
Operation Par
6655 66th St N
St Petersburg, FL 33716

Project Location
Multiple Locations

BMI Services, is pleased to submit the enclosed proposal for your review and approval

Price Includes:

1. Clean and sanitize existing supply plenums, return plenums
2. Clean and sanitize all indoor a/c coils inter air handler cabinets blower wheels and drain pans
3. Install Fifty-Six (56) Air Knight UV air purification units in supply ductwork at multiple Operation Par locations
(Note) *Air Knight, removes symptom causing dust, pollen mold, odors, VOC's, bacteria and dander
4. Start and test unit's operation.

Price does not include:

1. Any work or material not mentioned herein.

Warranty:

One- year parts, Labor and workmanship by BMI Services

Additional Six (6) year Air Knight factory warranty

We propose to complete the described work in accordance with the did documents provided for the cash price of

One Hundred Six Thousand Four Hundred Dollars -----and -----00/100 (\$106,400.00)

This Proposal is valid for 30 days and may be withdrawn by us if not accepted within 30 days

Respectfully Submitted By.

Warren Bronson _____ Client Signature _____ Date _____



Bentzel Mechanical Services, Inc.

PROPOSAL

2880 Scherer Drive N. Bay Tech Center, Suite 860 St. Petersburg, FL 33716
Phone (727) 572-7767 Fax (727) 572-9020
License # CMC1249611 #CFC1428539