

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

CELEBRATE OUTREACH, 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 **CELEBRATE OUTREACH, INC.**, whose address is 100 Mirror Lake Dr N Saint Petersburg, FL 33701 (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: **Celebrate Outreach, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Sabine von Aulock, Secretary**

Address: **100 Mirror Lake Dr N Saint Petersburg, FL 33701**

Phone Number: **727-631-1031**

Grantee's Data Universal Numbering System (DUNS) number: **057365688**

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: **November 12, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$33,888.54** (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: **0%**

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 **Thirty Three Thousand, Eight Hundred and Eighty-Eight Dollars and 54/100 cents** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.
- b) **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 Thirty Three Thousand, Eight Hundred and Eighty-Eight Dollars and 54/100 cents (\$33,888.54) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Zero dollars and 00/100 cents dollars (\$0.00) equivalent to 0% 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 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.

c) 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 usage of the funds for allowed purposes under this agreement in order to receive any future payments.

d) 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

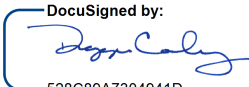
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Sabine von Aulock, Secretary
Celebrate Outreach, Inc.
100 Mirror Lake Dr N
Saint Petersburg, FL 33701
727-631-1031

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: 11/24/2020


GRANTEE: Celebrate Outreach, Inc.

By: 
B4817799FCAB44E...

Sabine von Aulock, Secretary
sabinevaulock@gmail.com

Date: 11/27/2020

GRANTEE: Celebrate Outreach, Inc.

By: 
9E3B2981D8DE40A...

John Stewart, Vice President
sjstew@gte.net

Date: 11/27/2020

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 GENERALDEPARTMENT 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.

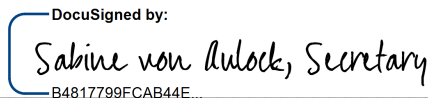
Appendix 2 - Attestation

ATTESTATION

I, Sabine von AuLock, Secretary, am the Title: Secretary of Name of Organization: Celebrate outreach, Inc., and I certify that:

1. I have the authority on behalf of Celebrate outreach, 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. Celebrate outreach, 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. Celebrate outreach, 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: Sabine von AuLock, Secretary (Printed Name)

Signature: 

Title: Secretary

Date: 11/27/2020

APPENDIX 3 – Minimum Monitoring Requirements

1. Site visit at onset of grant (could be virtual)
2. Site visit during grant program (could be virtual)
3. Mandatory training provided by PCF at onset of grant re: fiscal and accountability
4. Reimbursement only
5. Monthly report requesting reimbursement to include all invoice support, including detail timesheets and paystubs with allocation between payroll supporting this grant and others
6. Monthly budget to actual report
7. Obtain close-out report from grantee and reconcile to internal records

Appendix 4 – Application for Funding (including budget plan)

Celebrate Outreach Kitchen Capital Improvements

Pinellas CARES Nonprofit Partnership Fund

Celebrate Outreach

Mr. Reginald Craig
100 Mirror Lake Dr N
Saint Petersburg, FL 33701

O: 727-631-1031

Ms Sabine von Aulock

6001 3rd Ave. S.
St. Petersburg, FL 33707

sabinevaulock@gmail.com
O: 973-768-3256
M: 973-768-3256

Application Form

Introduction

As of 5 PM, 11/12/2020, Behavioral Health proposals for future programming will no longer be accepted. Under the Behavioral Health category, you may only apply for reimbursement of past expenses related to COVID-19.

NOTE: If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. This is determined at the contracting stage. Please consider this when developing your request and project start date.

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

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

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

Priority Funding Areas*

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

Food

Reimbursement*

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

Will your organization be applying for this cost reimbursement?

No

Future Programming*

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

As of 5 PM, 11/12/2020, you may no longer apply for future programming for Behavioral Health. You may only apply for reimbursement of already-rendered services related to COVID-19.

Yes

Project Name*

Celebrate Outreach Kitchen Capital Improvements

EIN*

90-0578754

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.

057365688

Mission Statement*

Celebrate Outreach! (CO!) is a partnership of St. Petersburg-area faith-based congregations and individuals which is dedicated to preventing and ending homelessness in our area.

Total Operating Expenditure*

What are your total annual operating expenses?

\$5,253.00

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.

\$33,888.54

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

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).

Celebrate Outreach, Inc. has held monthly Board of Directors meetings, supplemented by meetings focusing on the meal share program. G. W. Rolle, formerly homeless, is a member of the Board, he has been a key figure in our meal share program for 13 years, most of those years serving as Chef. KAT, a male experiencing homelessness, attends and contributes to the conversations at our Board meetings. KAT has also staffed outreach tables at the Saturday Morning Market (Pre-COVID19) Another member, Darrell, often at risk of being homeless, contributes to meal production, planning, and distribution. Between 2 and 8 volunteers at the weekend meals are either homeless or at risk of being homeless.

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.**

CO's meal share program has been operating for 13 years. The economic fall-out from COVID-19 has put pressure on area homeless service providers, who stopped accepting new individuals. Our census has increased; new faces arrive at each weekend meal.

Service Area*

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

South County (locations such as St. Petersburg, Lealman, Kenneth City)

Impact on Organization*

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

This is a true ying/yang narrative. As a result of COVID-19, most volunteers stopped coming to the meal share locations. Some volunteers gave money, used refrigerators, or did food preparation out of their own kitchens. Because of social distancing and restaurants temporarily closed, the venue for CO's major fundraisers were no longer available, drying up that source of revenue. We received contributions, however, from people who were grateful that we were continuing our mission despite challenging obstacles. Guests at our weekend meals increased in number but a member of CO, well connected to the charitable food supply network, began obtaining literally tons of food for our meals. Although there is one regular family style refrigerator at our meal share venue, our current chef, Mary Stewart, galvanized her neighbors into donating used refrigerator/freezers to store the food donations. The impetus behind this application, however, is that due to COVID-19's impact on our guest numbers, we find the existing kitchen equipment and appliances to be significantly undersized and inadequate for the job necessary to cook and keep food warm to proper food safety preparation temperatures, and to wash the large quantity sized serving trays, pots, and pans to proper sanitary food service standards.

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?

No

Most Recently Filed IRS Form 990*

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

IRS 990 2019.pdf

Board-Approved Budget*

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

Celebrate Outreach 2020 budget.pdf

No Audited Financial Statements

Explanation for Lack of Audit*

Please briefly explain why your organization does not annually have an independent audit conducted. If you have any documentation, such as financials statements, or a letter from a CPA explaining the lack of an audit, you may upload it here in PDF format.

alex's financial Review letter of CO.pdf

CO is a very small non profit: big aspirations, small budget. Our treasures are our volunteers, supporters and guests. We lease the space we use for our weekend meals. Our revenue covers our operating costs. There is very small margin. There simply is not enough financial capacity to obtain a full audit. We have, however, obtain a financial review from a pro bono CPA in 2019.

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.

CO has not received funding from any other source of funding to expand and/or sustain COVID-19 response programming.

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.**

CO provides 3 meals each weekend of the year. The Saturday Morning Breakfast and Sunday Evening Dinner are held at Praise the Lord (PTL) Outreach Ministries, located at 900B MLK St. S, an economically challenged area of St. Petersburg. Our target population is very mobile, walking or riding bicycles to the meals. We often supplement the meals with provision of masks, showers provided by a mobile shower/laundry unit, voter registration as well as assistance with ID and change of address, information on area services for newcomers, and volunteer opportunities for those who wish to contribute to the meal experience. There is no endpoint to these services. As long as there are people in need, we will serve. The zip code profile of 33701, in which PTL is located has approximately 15,014 population, 13.7% unemployment rate, and \$25,574 median income. The zip code encompasses downtown St. Petersburg where many of our guests rest, walk and try to avail themselves of services and hospitable establishments such as Mirror Lake Library and Starbucks. There are also area parks and infrastructure where individuals "reside" for much of the day.

Up until pre-COVID-19 times, we could rely on "Point in Time," the annual count of homeless people in Pinellas County, for data on numbers of various categories of people facing homelessness, whether they were sheltered or not, children and youth. On any night of the year, for 2019, there were approximately 2,415 individuals who met HUD's definition of 'homeless.' Of those 2,415, 316 were veterans, 94 unaccompanied youth etc. Our 'during COVID-19' numbers have not caught up in terms of the annual count conducted by the Homeless Leadership Alliance. Now, we have anecdotal evidence from our providers, including Celebrate Outreach. Saturday breakfasts have seen an approximately 60+% increase and Sunday dinners approximately 20+% increase in guests. We fear the continued increase as the State eviction moratorium ends, and unemployment rises.

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?

CO is listed as a service agency in the directory assembled by the "Homeless Leadership Alliance." Candidly, what is more effective is word of mouth. Nothing is as effective as the informal network used by our guests. Volunteers provide information of special events and post flyers but the guests themselves are the best marketing and communications tool we have.

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.

Without exaggeration, CO has served meals every single weekend for the last 13 years, through hurricanes, severe thunder and lightning storms, when we had no physical location for the breakfast and Sunday dinner, and now during COVID-19. We are a nimble operation and will serve meals as elaborate or simple as circumstances allow. It is an incredibly dedicated group of volunteers.

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.

Celebrate Outreach - NPDO Quote Options.pdf

CO has carried insurance for years, since it's establishment. In 2016, the President at the time, undertook a special project "Tiny Homes for Homeless Veterans." CO sought insurance to cover development of these tiny houses. We obtain Builder's Risk and Site specific insurance. The Carrier, however, would not provide CO General Liability Insurance because of uneasiness regarding volunteers on the build site. As per the advice of a pro bono attorney, CO requires all volunteers, whether those helping to build or those serving meals to read and sign off on a Release and Waiver of Liability form. Volunteers are also required to read and sign off on an Anti-Harrassment Policy and Procedure document.

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.

Yes, I understand 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](#)

Update as of 9/25/2020: Due to new U.S. Department of the Treasury guidance, the CARES Act does not cover *any* administrative or indirect costs. The Budget Narrative and Summary have been updated. CFO, CEO, and other types of "administrative" time must be documented as a **direct cost on an hourly basis** under Personnel or Contracted Services. The above webinar will be updated shortly.

If your organization is awarded a grant, it is likely to be issued on a cost-reimbursement basis. Please consider this when developing your budget narrative and summary.

Note about Hazard Pay: Hazard pay will not automatically be approved as a budget item. Hazard pay is only for hazardous duty or work involving physical hardship, in each case that is related to COVID-19. Much of the immediate hazards of COVID-19 can be mitigated by appropriate use of PPE and/or regular sanitizing of spaces. The threshold for approval of hazard pay is high. It is best that you inquire in advance of adding this to a budget in your grant application.

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-Grant.pdf

***Comment:** Final Approved Budget Summary provided by the applicant has been attached administratively to replace outdated first draft and the version originally reviewed by committee. Original submissions can be viewed in Organizational Documents Tab.*

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-Grant.pdf

***Comment:** Final Approved Budget Narrative provided by the applicant has been attached administratively to replace outdated first draft and the version originally reviewed by committee. Original submission can be viewed in Organizational Documents Tab.*

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.

PCF bid compilation-2.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?*

Yes

Logistical Partner Organizations (LPOs)

LPO List*

Please upload a list with entity names and primary contact information for each LPO. If there is additional information to provide, do so in the text box below.

Dream Center
 Praise the Lord Outreach Ministries (PtL)
 Unitarian Universalist Church of St. Petersburg (UUSP)
 Paradise Lutheran
 St. Albans Episcopal Church
 Missio Dei
 Trinity United Church of Christ
 St. Teresa of Calcutta Catholic Church
 Friends Society of St. Petersburg

Role in Programming*

Please describe the role(s) of specified LPOs in the programming proposed in this application.

Dream Center receives huge shipments of food from "Feeding Tampa Bay." They then redistribute the food to organizations

Praise the Lord Outreach Ministries, CO's landlord, is supportive of our mission and occasionally contributes grilled meat for the Sunday dinner, made on their outside cooker.

UUSP, a member church of CO, sponsors dinner Friday evenings. They deliver all leftovers Saturday mornings.

St. Albans prepares and delivers quiche monthly

Missio Dei prepares the Sunday dinner

Trinity United Church of Christ has pledged and paid monthly contributions of \$100

The Deacon of St. Teresa of Calcutta Catholic Church, Barbara Fichter, coordinates sizable food contributions with Chef Mary. She also volunteers on the weekends and delivers food-to-go to a local homeless enclave

Friends Society of St. Petersburg is a member of CO, they have made financial contributions, and member Linda Morganstein in on our Board.

Food

This grant will require weekly reporting on the following measures:

- **Number of Pinellas County residents** accepting food by zip code of participant or distribution point (participant zip code is preferred)

Affirmation of Reporting*

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

Yes

Number of Pinellas County Residents Served During Grant Period - Food*

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

2965

September 2020 Projections - Food*

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

680

October 2020 Projections - Food*

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

765

November 2020 Projections - Food*

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

765

December Projections - Food*

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

765

Funder Involvement

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

None of the above

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:

CO submitted an application to PCF earlier in the year for operating costs.

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.

Sabine von Aulock 9-30-20

File Attachment Summary

Applicant File Uploads

- IRS 990 2019.pdf
- Celebrate Outreach 2020 budget.pdf
- alex's financial Review letter of CO.pdf
- Celebrate Outreach - NPDO Quote Options.pdf
- CARES-Partnership-Fund-Budget-Summary-Grant.pdf
- CARES-Partnership-Fund-Budget-Narrative-Grant.pdf
- PCF bid compilation-2.pdf

Information Copy.

Do not send to IRS.

Form 990-N

Department of the Treasury Internal Revenue Service

Electronic Notice (e-Postcard)

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

OMB No. 1545-2085

2019

Open to Public Inspection

A For the 2019 Calendar year, or tax year beginning 2019-01-01 and ending 2019-12-31

B Check if available

- Terminated for Business
- Gross receipts are normally \$50,000 or less

C Name of Organization: CELEBRATE OUTREACH INC
100 Mirror Lake Dr N, St Petersburg, FL, US, 33701

D Employee Identification Number 90-0578754

E Website:
celebrateoutreach.org

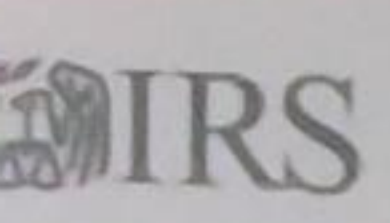
F Name of Principal Officer: Irene Pavese
100 Mirror Lake Dr N, St Petersburg, FL, US, 33701

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.



Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** CELEBRATE OUTREACH INC
- **EIN:** 900578754
- **Tax Year:** 2019
- **Tax Year Start Date:** 01-01-2019
- **Tax Year End Date:** 12-31-2019
- **Submission ID:** 10065520201653805352
- **Filing Status Date:** 06-13-2020
- **Filing Status:** Pending

Note: Print a copy of this filing for your records. Once you leave this page, you will not be able to do so.

MANAGE FORM 990-N SUBMISSIONS

Celebrate Outreach, Inc.
2020 Budget

Income Sources			Budgeted	
	Individual Donations (Meal Share)		\$5,000.00	
	Individual Donations (Tiny Homes)		\$15,000.00	
	In Kind Services (Tiny Homes)		\$40,000.00	
	Fundraisers (Drag Queen Bingo)*		\$2,000.00	
	Tiny Home fundraisers/grant writing		\$0.00	
Total Income				<u>\$62,000.00</u>
Ordinary Expenses				
	Meal Share Program			
		Memorial Service	\$500.00	
		Weekend Meal Share	\$7,800.00	
		Thanksgiving	\$300.00	
	Total Meal Share Program			<u>\$8,600.00</u>
	Tiny Homes Expense			
		Land - Lease	\$120.00	
		Development	\$40,000.00	
	Total Tiny Homes Expense			<u>\$40,120.00</u>
	Other Operating Expense			
		Computer/Office Supplies	\$520.00	
		Florida Registration	\$62.00	
		Insurance	\$831.00	
		Praise the Lord rental	\$3,600.00	
		Website	\$240.00	
		Audit	\$7,000.00	
	Total Other Expense			<u>\$12,253.00</u>
Total Expense				<u>60,973.00</u>
Net Income/Loss				<u>1,027.00</u>

Notes:

- * Fundraising venue has opened up again; planning event this autumn.
We are reducing our expenses through joining food networks and partnering with groups who sponsor specific meals
- **

Alexandra L. Bolton-Schultes

Certified Public Accountant

February 7, 2019

To the Officers and Trustees

Celebrate Outreach, Inc.

401 5th Street N

St Petersburg, FL 33701

I have reviewed the accompanying balance sheet as of December 31, 2018 and the related statement of activities for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for designing, implementing, and maintaining internal control relevant to preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements for them to be in conformity with accounting principles generally accepted in the United States of America.

Alexandra Bolton-Schultes, MBA, CPA

2615 DeSoto Way S St Petersburg, FL 33712

(727) 543-7193 albolton@wowway.com



ABA Insurance Services
3401 Tuttle Road, Suite 300
Shaker Heights, OH 44122

Nonprofit D&O Insurance Quote

*** All quotes are valid for 120 days ***

October 20, 2020

Ref # 125085

Proposed Insured: Celebrate Outreach, Inc.
100 Mirror Lake Dr N
Saint Petersburg, FL 33701

Agency: CHRISTOPHER WEAVER
4801 86TH AVE N
PINELLAS PARK, FL 33782

Thank you for contacting ABA Insurance Services Inc. (ABAIS) about your insurance needs. We are pleased to provide you with a Nonprofit D&O quote from Great American with the following Terms and Conditions:

	Option 1	Option 2
Limit	\$1,000,000	\$2,000,000
Retention	\$0	\$0
EPLI Coverage	Not Included	Not Included
Fiduciary Liability Coverage	Not Included	Not Included
Optional Coverage	<none selected>	<none selected>
Premium	\$1,316	\$1,974

The Pending & Prior Litigation Date for this quote will be the policy's effective date.

Policy Form and Endorsements:

D16100-G (01/09) Nonprofit Solutions Insurance Policy
D 16102 (01/09) Declarations for Nonprofit Solutions Insurance Policy
D16548 Sublimit of Coverage for Telephone Consumer Protection Act Claims
D16712(13) Great American Nonprofit Eagle Endorsement
DTCOV Terrorism Coverage Endorsement Cap on Loss from Certified Acts
IL7324 Economic and Trade Sanctions Clause
D16708 Deletion of Employment Practices Liability and Third Party Coverage
Plus any applicable state amendatory endorsements (if any)

Conditions:

- Receipt of a completed, signed, and dated application is required on the policy effective date.
- Receipt of premium is required within 15 days of the policy effective date.

Any documents requiring your attention will be emailed to you as PDF attachments upon binding.

Coverage Description:

Nonprofit organizations of all shapes and sizes are at risk of litigation from donors, vendors, competitors, employees and regulators. Nonprofit D&O insurance helps cover the defense costs, settlements and judgments arising out of such lawsuits and wrongful act allegations brought against the organization and its directors, officers, trustees and employees.

The quoted policy includes, subject to any express endorsements listed above, coverage for the following:

- First Dollar Defense – Costs of Defense do not apply to the retention
- Defense Costs are in addition to the Limit of Liability
- Employed Lawyer coverage
- No Individual Insured vs. Insured Exclusion
- Notice of Claim – as soon as practicable
- Prior acts coverage
- Personal Injury Coverage Backstop
- Third Party coverage for harassment, discrimination and civil rights violation claims.
- Sublimit for defense of Fair Labor Standards Acts Claims (if coverage is purchased)
- Access to a toll-free hotline service which provides complimentary telephone consultation for Employment Practices matters.

Coverage is provided on a duty-to-defend basis.

ABAIS is an independent managing general agency which provides liability solutions for small businesses. Through our flagship products of EPLI, Cyber Liability, and Non-Profit D&O we insure over 6,000 businesses and non-profit organizations across 50 states.

ABAIS is pleased to offer you this Non-Profit D&O quotation from Great American Insurance Group. Great American Insurance Group is rated "A+" by A.M. Best. The company has maintained an "A" rating or higher from A.M. Best for over 100 years and is one of only five property and casualty carriers to do so.

The information contained in the application may be subject to verification by the Insurer. The Insurer reserves the right to modify or withdraw the terms of this quotation if the application does not meet the acceptability requirements of this program and the Insurer, in its sole discretion, determines that the terms of this quotation are no longer appropriate. In addition, failure to accurately and completely report all application information may result in modification or withdrawal of the quote by the Insurer.

If subsequent to the date of this quotation and before any request to bind there is a material change in the condition of the Proposed Insured or an event which could materially change the underwriting evaluation of the Proposed Insured, then at Insurer's option, this quote will be withdrawn.

In the event of any conflict or ambiguity between the proposed policy and any statements made concerning this coverage, the proposed policy shall control.

This is not a contract of insurance.

Terms of coverage, including exclusions, are contained in the insuring agreement.

A policy specimen is available upon request.



EMPLOYMENT PRACTICES LIABILITY INSURANCE

EPLI Loss Prevention Services

Our employment practices resources are designed to place a small business or nonprofit organization in the driver's seat for loss control and risk management services. ABA Insurance Services has contracted with the national law firm of Littler Mendelson to provide your client with two important resources.

FULL SERVICE | [Employment Practices Helpline](#)

The EPL Helpline offers unlimited telephone access to an experienced employment law partner from Littler Mendelson. Topics of discussion typically involve employee discipline and terminations, sick leave, attendance, harassment claims, and best practices related to employee investigations. Attorneys from Littler are available to:

- ✦ Guide a small business through the proper steps with respect to personnel actions;
- ✦ Answer employment-related legal questions; and
- ✦ Identify the best approach to investigate, document, and resolve workplace issues/disputes.

SELF-DIRECTED | [HRRiskManager.com](#)

The on-demand, self-service resources of this password-protected web portal include over 2,500 pages of HR forms, policies, reference manuals, handbooks, and other supplements created by Littler attorneys.

- ✦ Action-oriented content carefully designed to help manage workflow and reduce exposure.
- ✦ Easily accessible resource for executive leadership, HR professionals, or anyone with personnel management responsibilities.



Littler Mendelson is the largest law firm in the nation specializing exclusively in the practice of labor and employment law. With over 1,100 employment attorneys strategically located in 54 offices across the country, they are available to assist you with nearly any labor or employment law issue.

From high-stakes employment law and labor litigation to the maze of multi-jurisdictional compliance, the problems facing today's employers require the kind of creative, strategic legal solutions delivered daily by the attorneys of Littler Mendelson.

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

**DO NOT ADD ANY LINE ITEMS TO THIS BUDGET SUMMARY. IF YOU ARE UNSURE OF
WHERE A COST BELONGS, PLEASE CONTACT PCF STAFF.**

Organization Name: Celebrate Outreach, Inc.

Project Name: Celebrate Outreach Kitchen Capital Improvements

FROM (date): October 1, 2020 TO (date): 12/30/20

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (<i>salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program</i>)	\$0.00	\$0.00
Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>)	3,814.54	3,814.54
Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>)	\$0.00	\$0.00
Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>)	\$0.00	\$0.00
Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>)	\$0.00	\$0.00
Training (<i>staff development, conferences, long distance travel</i>)	\$0.00	\$0.00
Design, Printing, Marketing & Postage (<i>for direct program related services only</i>)	\$0.00	\$0.00
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>)	\$0.00	\$0.00
Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>)	\$30,074	\$30,074
TOTAL	33888.54	33888.54

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.

This narrative is to explain the costs in the Pinellas CARES Grant Column of the Budget Summary

Organization Name: Celebrate Outreach, Inc.

Project Name: Celebrate Outreach Kitchen Rehab Capital Improvements

FROM (month/year): October 1, 2020

TO (month/year): 12/30/20

Grant Request: \$33,888.54 (3,814.54 equip + \$30,074 contractor)

ALL DESCRIPTIONS BELOW SHOULD BE CLEAR AS TO HOW REQUESTED FUNDS BY AREA RELATE TO ADDITIONAL COSTS THAT WOULD NOT HAVE BEEN INCURRED OR PLANNED IF NOT FOR COVID-19

Equipment (computers, phone, furniture, etc., less than \$3,000 per item)

Define each individual piece of equipment, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming. Including estimates, quotes, or print offs from a supplier website is helpful to defend these costs.

Celebrate Outreach (CO) is an interfaith organization working to end and prevent homelessness. Along with partners, it provides a meal share program to unsheltered people. The Friday night picnic is served at the Unitarian Universalist Church of St. Petersburg located at 100 Mirror Lake Dr. N. The Saturday morning breakfast and Sunday evening dinner are served at Praise the Lord Outreach Ministries (PTL), located at 900 Dr. MLK Jr. Street South, St. Petersburg. This is a rental relationship as well as collaborative. PTL is a community asset, serving the local residents, sheltered and not. Leadership joins CO in providing and serving food on select Sundays, and space and water for Showered and Empowered, the mobile shower and washer/dryer van.

The Landlord, Richard Martin, documented his support for Celebrate Outreach, and partners PTL and faith community Missio Dei, to undertake this grant proposal as indicated:

REM Properties IV, Inc.
307 62nd Avenue North
St. Petersburg, Florida 33702
(727) 525-8833
Fax: (727) 525-9205
dickmartinrealty@yahoo.com

October 13, 2020

RE: 900 Dr. Martin Luther King Jr. St. S, Suite C
St. Petersburg, FL 3301.

To whom it may concern,

I give my permission for Praise the Lord Outreach Ministries, Missio Dei and Celebrate Outreach to renovate the kitchen at the building they rent from me: 900 Dr. Martin Luther King Jr. St. S, Suite C, St. Petersburg, FL 33701.

I understand that they are planning to install a range/oven, new sink, above the floor grease trap and any other required equipment to facilitate this work. I also understand that some reasonable modifications may be made to the kitchen in the process.

Please don't hesitate to contact me if you have further questions.

Sincerely,


Richard Martin

The project CO is proposing is the result of increased demand by our unsheltered population due to COVID-19. The Friday Night Picnic has actually seen a decrease in guests from an average of 84 pre-COVID-19 to 70 during COVID-19.

The Saturday breakfast has seen an increase in average number of guests from 67 pre-COVID-19 to an average of 89 during COVID-19 with 115 served October 24th.

The Sunday dinner has seen an average from 67 guests pre-COVID19 to an average of 92 during COVID19 with 99 guests served October 25th.

The proposal consists of making a few significant improvements in the kitchen at Praise the Lord Outreach Ministries: the installation of a three compartment sink, a shop sink, a double oven/stove and hood, and an above ground grease trap. Prices and descriptions of the equipment, and estimates for plumbing services follow.

Requested Item: Three Compartment Sink



Current Sink

Cost: \$329.99

Source: WebstaurantStore

Rationale: Since March, 2020, we have responded to the increase in guests attending our Saturday Breakfast and Sunday Dinner, with heightened social distancing, volunteer hygiene practices and cleaning and sanitizing the kitchen and preparation space, as per Centers for Disease Control and Prevention (CDC) guidelines. The 3 compartment sink will allow the proper and sanitary processing of large serving pans and pots .

While our guests' attendance is irregular, there has been an increase both Saturday breakfasts and Sunday evening dinners. Pre-COVID19 we served an average of 67 guests; during COVID19 we have served an average of 89 guests, a 33% increase. For our Sunday dinners, pre-COVID, we served an average of 69 guests; during COVID-19 we have served an average of 92 guests, a 33% increase.

The area that Praise the Lord Outreach Ministries is located in is the 33701 zip code area. The area has approximately 15,014 population, 13.7% unemployment rate, and \$25.574 median income. The zip code encompasses downtown St. Petersburg where many of our guests rest, walk and try to avail themselves of services and hospitable establishments such as Mirror Lake Library and Starbucks. There are also area parks and infrastructure where individuals "reside" for much of the day.

During pre-COVID19 CO could rely on standard sources of data to tell us about unsheltered people in Pinellas County e.g., veterans, sheltered, unsheltered, children and youth, etc. Now we rely on anecdotal evidence from providers and advocates, including our own experience. We are concerned about a continued increase in the number of people who have been teetering, economically, and will become homeless due to the spillover effects of COVID19.

The Kitchen Rehab project consists of the installation of equipment that is portable, if the need to move arises.

Requested Item: Shop Sink: One Compartment Sink

Cost: \$348.47;

Source: Bay Area Wholesale of FL, Inc.
14000 66th Street N
Suite A
Largo, Florida 33771

Rationale: To provide a dedicated space for cleaning purposes. Currently building users use an area in the back of the building to fill buckets and wash mops. This would improve workability for PTL staff and volunteers.

Requested Item: Range, 60", 6 Burners, 24" Griddle, Ovens



Current Oven/Stove

Cost: \$2,441.08

Source: Bay Area Wholesale of FL, Inc.
14000 66th Street N
Suite A
Largo, Florida 33771

Rationale: Currently, we are cooking and warming in a small, domestic scale stove/oven. It is undersized for the task. In order to provide food, heated to health standard levels, at the increased quantities our guests are needing, we are requesting funding to replace this appliance with the itemized 60" 6-burner range/griddle/oven. Our guests, who are severely vulnerable to COVID19 due to congregate lifestyles, habitation, lack of access to sanitary facilities and health care, require healthy meals cooked and warmed at healthy food safety levels. We have seen a 33% increase in average number of guests from Pre-COVID19 to During COVID19 at both the Saturday Breakfast and Sunday Dinner. Food preparation for this increase of guests during COVID19 has been a challenge with the current domestic home-sized equipment on site. The requested range/oven would help CO volunteers serve the increasing number of guests.

Requested Item: Above Ground Grease Trap

Cost: \$695.00

Source: Bay Area Wholesale of FL, Inc.
14000 66th Street N
Suite A
Largo, Florida 33771

Rationale: With the increase in "demand," there is a correlating increase in use of the kitchen at Praise the Lord Outreach Ministries. The number of our guests have increased since pre-COVID19 counts approximately 64% on Saturdays and 23% on Sundays. The burden on the kitchen wastewater system, in addition to the need to achieve environmental water quality standards, warrants a grease trap, sized to the increased volume of water use.

The goal for the entire project is to provide a clean and sanitary space and food preparation processes for volunteers and our guests.

Total equipment cost: \$3,814.54

Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)

Define each item, the vendor supplying the purchased services, the cost of the services per a specified period of time, and explain how this is necessary for the expansion of your COVID-19-related programming.

Replacing the sink with a three compartment, higher capacity sink, the shop sink, the double oven/stove and hood, and the above ground grease trap will require a licensed plumber and electrician. A search of Angie's List and Better Business Bureau resulted in the following three responses. Our response to the increased number of guests since pre-COVID19 to the current COVID19 period has been to request funding for the higher capacity sink, shop sink, oven/stove and hood, and grease trap.

We are selecting Performance Air Conditioning, Electric and Plumbing as our first pick because of the thoughtful, credible, comprehensive response to the request for a quote, and the solid rating with the Better Business Bureau.

#1 Selection: Performance Air Conditioning, Electric and Plumbing

Florida Licenses: HVAC #CAC1813616 | Electrical #EC13002972 | Plumbing #CFC 021497

A- Better Business Bureau

6080 126 Ave. N.

Largo, FL 33773

727 323 8088

Estimate: \$30,074, see below.

Call Us 24/7!
(727) 330-3770

PERFORMANCE
Experienced Good Performance
**AIR CONDITIONING
ELECTRICAL & PLUMBING**



FL Licenses:
CAC1813616
EC13302972
CFC021497

6080 126th Ave N Largo, FL 33773

CLIENT: Praise The Lord Outreach Ministries DATE: 10/29/20
ADDRESS: 9200 Doctor M L K Bl S. CITY: St Pete STATE: FL ZIP: 33701
EMAIL: Systems@gte.net Boander@aol.com PHONE: (973) 768-3256

SPECIAL CONSIDERATIONS:

install Plumbing, Electric and Gas options
for Remodeling a Commercial Kitchen.
and venting and installing hood vent.
(Customer supplied hood)

Option 4 Furnish and install Gas water heater

<p>OPTION 1 <u>Electric stove</u> <u>install Hood + Vent and</u> <u>Plumbing w/ Electrical</u></p> <p>WARRANTY</p> <p><input type="checkbox"/> Parts <u>1</u> Yrs. Labor <u>1</u> Yrs.</p> <p><input type="checkbox"/> Minus Rebate \$ _____</p> <p><input type="checkbox"/> Minus Credit \$ _____</p> <p><input type="checkbox"/> Total Investment (including Tax) \$ <u>12,249</u></p> <p><input type="checkbox"/> Monthly Investment _____</p>	<p>OPTION 2 <u>Propane Stove</u> <u>install Hood + vent and</u> <u>plumbing w/ Electric</u></p> <p>WARRANTY</p> <p><input type="checkbox"/> Parts <u>1</u> Yrs. Labor <u>1</u> Yrs.</p> <p><input type="checkbox"/> Minus Rebate \$ _____</p> <p><input type="checkbox"/> Minus Credit \$ _____</p> <p><input type="checkbox"/> Total Investment (including Tax) \$ <u>16,321</u></p> <p><input type="checkbox"/> Monthly Investment _____</p>
<p>OPTION 3 <u>Natural gas Stove</u> <u>install gas for 3 Appliances</u> <u>install Hood + vent, Plumbing</u> <u>w/ Electrical</u></p> <p>WARRANTY</p> <p><input type="checkbox"/> Parts <u>1</u> Yrs. Labor <u>1</u> Yrs.</p> <p><input type="checkbox"/> Minus Rebate \$ _____</p> <p><input type="checkbox"/> Minus Credit \$ _____</p> <p><input type="checkbox"/> Total Investment (including Tax) \$ <u>25,297</u></p> <p><input type="checkbox"/> Monthly Investment _____</p>	<p>OPTION 4 <u>Natural gas Stove</u> <u>install gas for 3 Appliances</u> <u>install Hood + vent, Plumbing</u> <u>w/ Electrical Supply Water Heater</u></p> <p>WARRANTY <u>water Heater</u></p> <p><input type="checkbox"/> Parts <u>5</u> Yrs. Labor <u>1</u> Yrs.</p> <p><input type="checkbox"/> Minus Rebate \$ _____</p> <p><input type="checkbox"/> Minus Credit \$ _____</p> <p><input type="checkbox"/> Total Investment (including Tax) \$ <u>28,321</u></p> <p><input type="checkbox"/> Monthly Investment _____</p>

WARRANTY AND MAINTENANCE

Lack of regularly scheduled maintenance voids manufacturer warranty.

- OPTION 1 _____
- OPTION 2 _____
- OPTION 3 _____
- OPTION 4 _____

Subject to approval by Performance Air Conditioning, Electrical & Plumbing. The purchaser acknowledges they have read, understands and agrees to the terms and conditions on this page, and authorizes Performance Air Conditioning, Electrical & Plumbing to proceed with the work as proposed on approval and acceptance of this proposal.

MISCELLANEOUS

- All work done in accordance with existing codes
- All required permits
- Removal of the existing equipment from premises.
- All work to be performed in a neat and professional manner

Terms: water heater is
Tankless So only
heat on Demand To Save
Cost at Monthly Base

The customer acknowledges that they understand the three-day right of rescission. The owner hereby waives the right of rescission so Performance Air Conditioning, Electrical & Plumbing can start work immediately as directed by the customer. The aforementioned goods or services are needed to meet a bona fide immediate emergency of the buyer.

This proposal may be withdrawn if not accepted within 3 days.

Client Name: _____ Comfort Advisor: Doug G Date: 10/29/20



Performance Air Conditioning Services
Main Office:
 6080 126th Ave N
 Largo, Fl. 33773
 727-323-8088
 CAC1813616
 EC13002972
 CFC021497

Estimate 55690317
Job 55527178
Estimate Date 10/23/2020
Customer PO

Billing Address
 Praise The Lord Outreach Ministries
 900 Doctor Martin Luther King Junior Street South
 St. Petersburg, FL 33701 USA

Job Address
 Praise The Lord Outreach
 Ministries
 900 Doctor Martin Luther
 King Junior Street South
 St. Petersburg, FL 33701 USA

Estimate Details

Install customer supplied stainless 3 bowl sink and faucet. Install customer supply shop sink using drain pipes and waterlines running from exterior wall through side of doorway and coming back in from the back wall. : Install customer supplied stainless 3 bowl sink and faucet. Install customer supply shop sink and faucet using drain pipes and waterlines running from exterior wall through side of doorway and coming back in from the back wall. Install studer vents for drain vents. Customer responsible for removing walls and clearing out locations. This price is for hooking up into 1 1/2" drains and reusing existing connections to runoff of.

Task #	Description	Quantity	Your Price	Your Total
B69 (1)	Install customer supplied stainless 3 bowl sink and faucet. Install customer supply shop sink and faucet using drain pipes and waterlines running from exterior wall through side of doorway and coming back in from the back wall. Install studer vents for drain vents. Customer responsible for removing walls and clearing out locations. This price is for hooking up into 1 1/2" drains and reusing existing connections to runoff of.	1.00	\$4,777.00	\$4,777.00

Potential Savings	\$0.00
Sub-Total	\$4,777.00
Tax	\$0.00
Total	\$4,777.00
Est. Financing	\$72.61

Thank you for your prompt payment and the opportunity to serve you. We value you as a preferred customer and appreciate your ongoing business.

#2 Charlie Bean III, Contractor, Premier Remodeling of Tampa Bay
 Estimate: \$26,500

**PREMIER REMODELING OF TAMPA BAY
125 WEST THOMAS STREET
TAMPA, FLORIDA 33604**

DATE: Oct. 29, 2020

TO: Sam Picard, Pastor Robinson, et al. of
Missio De: 900 South MLK Blvd. St. Petersburg, FL.

PROPOSAL

CONSTRUCTION SERVICES _____ 813 340-7209

REFERENCE: Kitchen Remodel

1. DEMO & Preparation
2. RE-LOCATE AIR HANDLER & DUCT WORK
3. FLOORING throughout
4. PAINT Interior
5. Install the following appliances
 - COMMERCIAL stove @ Hood; 3-BIN sink, commercial Dishwasher
 - Associated Electric, plumbing, & Disposal
6. Associated cabinets
7. Necessary Lighting
8. MISCELLANEOUS
9. Required Permits
10. Allowance to purchase appliances — \$4,200.00

CJ Bean

Total Cost — \$26,500.00

Respectively submitted for,
Charles F. Bean III, Contractor
#RB 29003279

* Walls to be torn out and Re-built as we discussed.

#3 AC Guyz Plumbing and Electric

Florida Licenses: #CFC1430576 – Plumbing; #EC13009936 – Electrical

Not listed in Better Business Bureau

5706 Benjamin Center Dr Suite 120

Tampa, FL 33634

813 858 6487

Estimate: Found on Angie's List; \$2,800, provided by text:

Date: Tue, Oct 6, 2020 4:21 pm

Fwd: Yes I'm mark with AC guyz and plumbing

Date: Tue, Oct 6, 2020 4:20 pm

Fwd: I'm giving you worse case for budgetary numbers only like I said before would need to be on site to give you a very accurate estimate \$2800

REM Properties IV, Inc.
307 62nd Avenue North
St. Petersburg, FL 33702
(727) 525-8833
Fax: (727) 525-3500

October 30, 2020

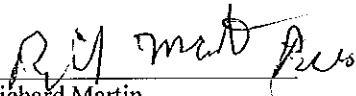
Dear Grant Committee,

I give my permission for Praise the Lord Outreach Ministries, Missio Dei Community and Celebrate Outreach to renovate the kitchen at the building they rent from me: 900 Dr. Martin Luther King Jr. St. S, Suite C, St. Petersburg, FL 33701.

I understand that they are planning to work with either Performance Airconditioning, Electrical and Plumbing or Premier Remodeling of Tampa Bay to install a range/oven, new sink, grease trap and hood, as well as any other required equipment to facilitate the work. I understand that they will also remove several of the walls within the existing kitchen to provide more space. I also understand that the hood installation will likely require puncturing the roof, which will be performed by qualified personnel in accordance with best practices.

Please feel free to contact me if you have any questions 727-525-8833.

Sincerely,


Richard Martin.

Notice: The notice contained in this letter is privileged only for the use of the individual or entity named above. The read employee or agent is responsible to deliver it to the intended recipient. Distribution or copying of this communication is strictly prohibited. If you receive this letter in error, please notify the above contact person at (727)525-8833. This information can not be used for negotiations or used against the sender in any legal action. Thank you. NO representation or warranty, experienced or implied, is made as to the accuracy of the information contained herein. The above is subject to change without notice because of sale, withdrawal from market, or other reasons.







Quote

09/30/2020

To:
Sabine

Project:
Sabine
1
1, 1 1

From:
Bay Area Wholesale of FL Inc
Andrew Theodores
14000 66th Street North
Suite A
Largo, Florida 33771
(727) 474-3740
727-474-3740 (Contact)

Job Reference Number: 1486

Item	Qty	Description	Sell	Sell Total
1	1 ea	ONE (1) COMPARTMENT SINK Atosa USA, Inc. Model No. MRSA-1-N MixRite Sink, 1-compartment, 24"W x 24"D x 44-1/2"H overall, (1) 18"W x 18" front-to-back x 12" deep sink compartment, no drain boards, 18 gauge stainless steel, galvanized legs, adjustable ABS feet, NSF (must be purchased in quantities of (6 each), unless doing will call pick up)	\$348.47	\$348.47
			ITEM TOTAL:	\$348.47
2	1 ea	RANGE, 60", 6 BURNERS, 24" GRIDDLE Atosa USA, Inc. Model No. ATO-6B24G CookRite Range, gas, 60"W x 32-3/5"D x 57-3/8"H, (6) 25,000 BTU open burners & 24"W griddle on the right, (2) 26-1/2"W ovens, (1) adjustable chrome oven rack per oven, pilot light, drip tray, stainless steel front, back sides, kick plate, back guard & over shelf, adjustable legs, cETL, ETL-Sanitation	\$2,441.08	\$2,441.08
	1 ea	1 year parts & labor warranty (US only)		
	1 ea	Gas type to be specified		
			ITEM TOTAL:	\$2,441.08
3	1 ea	GREASE TRAP BK Resources Model No. BK-GT-100 Grease Trap, 100 lbs. grease capacity, 50 gallons per minute, non-skid deck plate, removable baffles, no hub connections, includes T-Vent, main body suspended above floor, 11 gauge carbon steel construction with corrosion resistant coating	\$695.00	\$695.00
	1 ea	1 year warranty, standard		
			ITEM TOTAL:	\$695.00
			Merchandise	\$3,484.55
			Tax 7%	\$243.92
			Total	\$3,728.47

INSTALATION- INCLUDES RECEIVING THE SHIPMENTS , HOLDING IN OUR BONDED WAREHOUSE , DELIVERY , UNCRATING , SETTING IN PLACE , MOUNTING TO WALL WHERE APPICABLE . NO PLUMBING , GAS , MECAHICAL OR ELECTRICAL CONNECTIONS WILL BE PERFORMED .

DELIVERY - STANDARD DELIVERY INCLUDES RECEIVING ITEM , HOLDING IN OUR BONDED WAREHOUSE , DELIVER TO SPECIFIED LOCATION , SET IN PLACE . PLUMBING , GAS , MECHANICAL OR ELECTRICAL CONNECTIONS MUST BE PERFORMED BY A LICENSED PROFESSIONAL. ADDITIONAL CHARGES WILL OCCUR TO REMOVED OLD EQUIPMENT , REMOVE ITEMS TO GET EQUIPMENT IN TO PLACE (I.E. DOORS) . THE AREA MUST BE EASILY ACCESSABLE AND CLEARED READY TO RECEIVE YOUR NEW EQUIPMENT.

NOTE : PLEASE MAKE KNOWN ANY DELIVERY CHALLENGES SO WE CAN BILL AND PLAN ACCORDINGLY. IF WE ARRIVE AND WE ARE NOT AWARE OF ANY OBSTICLES TO GET EQUIPMENT IN PLACE IT MAY RESULT IN ADDITIONAL CHARGES AND RESCHEDULE OF DELIVERY .

SIGNED _____

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$3,728.47



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Restaurant Equipment	Commercial Refrigeration	Smallwares	Storage & Transport	Tabletop	Disposables	Furniture	Restaurant Dinnerware	Food & Beverage	Janitorial Supplies	Business Type
----------------------	--------------------------	------------	---------------------	----------	-------------	-----------	-----------------------	-----------------	---------------------	---------------

WebstaurantStore > Restaurant Equipment > Commercial Sinks > Utility Sinks > Regency 48" 16-Gauge Stainless Steel Three Compartment Commercial Utility Sink - 16" x 21" x 14" Bowls

Regency 48" 16-Gauge Stainless Steel Three Compartment Commercial Utility Sink - 16" x 21" x 14" Bowls

★★★★★ [Read 5 reviews](#) Item #: 600S31621B

See more products like this!

Browse our full selection

[SEE MORE PRODUCTS](#)

<i>plus</i>	<i>plus</i>	<i>plus</i>	<i>plus</i>	<i>plus</i>
★★★★★	★★★★★	★★★★★	★★★★★	★★★★★
Regency 18" 16-Gauge Stainless Steel	Regency 18" 16-Gauge Stainless Steel	Regency 24" 16-Gauge Stainless Steel	Regency 24" 16-Gauge Stainless Steel	Regency 36" 16-Gauge Stainless Steel
\$154.99/Each	\$158.99/Each	\$182.49/Each	\$192.49/Each	\$228.49/Each

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[Tweet](#)

Mix & Match Discounts > View Quantity Discounts >

Buy 1 or more

\$329.99

Discounted shipping with

1 [Add to Cart](#)

[Wish List](#) [Rapid Reorder](#)

- ✓ 16-gauge type 430 stainless steel sinks with compact design for limited space
- ✓ Galvanized steel legs and adjustable plastic bullet feet provide stability
- ✓ Three 3 1/2" basket strainers included
- ✓ Three 1 1/2" IPS drain connections
- ✓ Accepts wall-mounted faucets on 8" centers (sold separately)

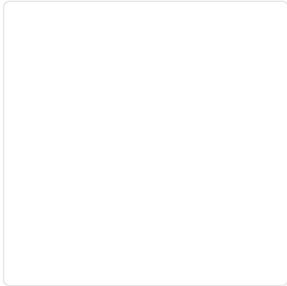
You May Also Need

12" Wall Mounted	Regency 21" x
----------------------------------	-------------------------------



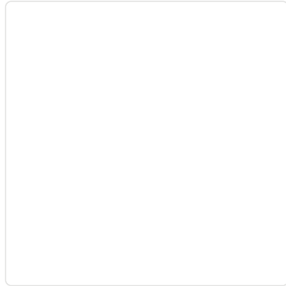
"The Regency 16 Gauge Three Compartment Stainless Steel Commercial Sink without Drainboards fit perfect in the kitchen. The dimentions we correct and we love it."

[Read More Reviews](#)



Deep Compartments

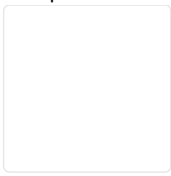
This sink features three 14" deep bowls to accommodate multiple items. It can also hold large buckets to help with general cleanup tasks.



1" Rolled Edge

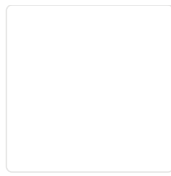
A 1" rolled edge across the front of the sink helps you keep your work station clean by limiting splashes and overflow.

Bowl Depth	14 Inches
Bowl Front to Back	21 Inches
Bowl Left to Right	16 Inches
Faucet Centers	8 Inches
Gauge	16 Gauge
Installation Type	Freestanding
Leg Construction	Galvanized Steel
Material	Stainless Steel
Number of Compartments	3
Number of Drainboards	None
Stainless Steel Type	Type 430



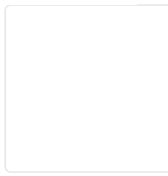
Basket Strainers

Three 3 1/2" basket strainers let water pass through while catching all excess particles and waste.



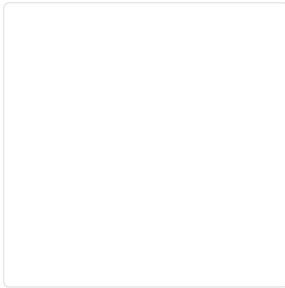
1 1/2" IPS Drains

The sink's 1 1/2" IPS drainage connections safely drain waste water during use.



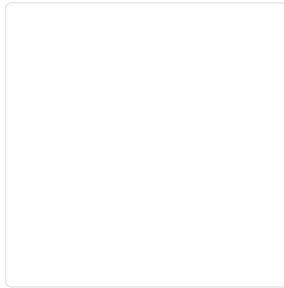
Adjustable Bullet Feet

Adjustable plastic bullet feet allow you to level your sink on uneven surfaces for the best possible stability.



Galvanized Steel Legs

This unit features galvanized steel legs and sockets to ensure excellent corrosion resistance and durability.



8 3/4" Backsplash

The 8 3/4" backsplash keeps your walls dry. There are two precut holes on 8" centers to accommodate wall-mount faucets (sold separately).

Customer Q&A

[Ask a Question](#)

Is this three compartment utility sink NSF listed? ▼

How can I best maintain the quality of this utility sink? ▼

Compare to Other Products

ITEM #: 600S31621B

Regency 48" 16-Gauge Stainless Steel Three Compartment Commercial Utility Sink - 16" x 21"

Rege
St
Comn

PRICE **\$329.99**/Each

BOWL DEPTH 14 Inches

BOWL LEFT TO RIGHT 16 Inches

FAUCET CENTERS 8 Inches

GAUGE 16 Gauge

LEG CONSTRUCTION Galvanized Steel

MATERIAL Stainless Steel

NUMBER OF COMPARTMENTS 3

NUMBER OF DRAINBOARDS None

STAINLESS STEEL TYPE Type 430



Overall Dimensions:

Length: 48 Inches

Width: 24 1/2 Inches

Height: 41 Inches

Work Service Height: 32 1/4 Inches

Backsplash Height: 8 3/4 Inches

Bowl Dimensions:

Left to Right: 16 Inches

Front to Back: 21 Inches

Depth: 14 Inches

October 8, 2020

Received over-the-phone estimate. Firm was very responsive; I (Sabine – Celebrate Outreach) am confident they could commence within two weeks of grant agreement.

Performance Air Conditioning, Electric and Plumbing

6080 126 Ave. N.

Largo, FL 33773

727 323 8088

\$8,500

From: 9797000200@vtext.com,

To: beandex@aol.com,

Subject: Fwd:Yes I'm mark with AC guyz and plumbing

Date: Tue, Oct 6, 2020 4:21 pm

Fwd:Yes I'm mark with AC guyz and plumbing

From: [REDACTED]@vzwpx.com,
To: beandex@aol.com,

Date: Tue, Oct 6, 2020 4:20 pm

Fwd:I'm giving you worse case for budgetary numbers only like I said before would need to be on site to give you a very accurate estimate \$2800



State Certified –
Licensed – Insured
GCG061190,
CMC053778,
CFC057763,
CVC56974
Office: 813.223.2303
Fax: 813.200.8417
4951 Adamo Dr Suite
232 Tampa, FL
33605

Date:10-7-2020	Proposal No.:2020117
Customer Information	
Name: Sabine Von Aulock	
Address:	
City & Zip: Saint Petersburg	
Phone No.:973-768-3256	
Email Address:beandex@aol.com	

PROPOSAL AND ESTIMATE

Scope of Work: Provide the following :

- 1) Provide 3 compartment sink**
- 2) Replace a domestic stove oven with a 6 burner ,**
- 3) Install Grill stove oven**
- 4) Install an above ground grease trap.**
- 5) Install kitchen hood.**
- 6) Provide gas and electric connections.**

MAY Custom Home provide residential, commercial and industrial one stop shop construction services.

A google and BBB Rating.

MAY Custom Home is Florida state certified and licensed mechanical, plumbing, solar, roofing and general contractors.

Retail Contract Amount : 120,000.00

Discount (Senior/Front Line) : 10,000.00 Church discount

Contract Price: \$110,000.00

Payment Schedule:

Acceptance: By signing this proposal, you accept and agree that the above price, specification, and conditions are satisfactory. You are further authorizing May Custom Home, Inc. to do the work as specified pursuant to the **Terms and Conditions** attached hereto and incorporated as Exhibit A.

Owner Name(s): _____

Owner(s) Signature(s): _____