

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

FEEDING AMERICA TAMPA BAY, 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 **FEEDING AMERICA TAMPA BAY, INC.**, whose address is 4702 Transport Dr Bldg 6 Tampa, FL 33605-5940 (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: **Feeding America Tampa Bay, Inc.**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Thomas Mantz, President & CEO**

Address: **4702 Transport Dr Bldg 6 Tampa, FL 33605-5940**

Phone Number: **904-610-9191**

Grantee's Data Universal Numbering System (DUNS) number: **838332331**

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 1, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$1,559,771.90** (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 **one million, five hundred fifty-nine thousand, seven hundred seventy-one dollars and 90/100 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 one million, five hundred fifty-nine thousand, seven hundred seventy-one dollars and 90/100 cents (\$1,559,771.90) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Zero Dollar 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 indirect and direct costs, as approved by **AGENCY**. Any changes that increase costs must be in writing and in an amendment to this Agreement.

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

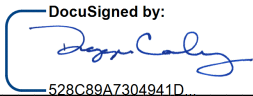
GRANTEE designates the following person(s) as the liaison for the **GRANTEE**:

Thomas Mantz, President & CEO
Feeding America Tampa Bay, Inc.
4702 Transport Dr Bldg 6
Tampa, FL 33605-5940

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: 11/11/2020

GRANTEE: Feeding America Tampa Bay, Inc.

By: 
38FF5D8D54994BB...

Thomas Mantz, CEO & President
tmantz@feedingtampabay.org

Date: 11/11/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

Necessary expenditures incurred due to the public health emergency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonexclusive examples of eligible expenditures

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

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

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

Nonexclusive examples of ineligible expenditures³

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

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

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

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

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

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

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

Eligible Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

May recipients use Fund payments to provide loans?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

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

What records must be kept by governments receiving payment?

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

May recipients deposit Fund payments into interest bearing accounts?

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

May governments retain assets purchased with payments from the Fund?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

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

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention
Requirements

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

Reporting Requirements and Timelines

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

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

Reporting timeline

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

Record Retention Requirements

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

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

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

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

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

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

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

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

Thank you and we appreciate your assistance.

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


Appendix 2 - Attestation

ATTESTATION

I, Thomas Mantz, CEO & President, am the Title: President & CEO of Name of Organization: Feeding Tampa Bay, and I certify that:

1. I have the authority on behalf of Feeding Tampa Bay (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. Feeding Tampa Bay (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. Feeding Tampa Bay (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: Thomas Mantz, CEO & President (Printed Name)

Signature:  38FF5D8D54994BB...

Title: President & CEO

Date: 11/11/2020

APPENDIX 3 – Minimum Monitoring Requirements

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

Appendix 4 – Application for Funding (including budget plan)

Feeding Pinellas COVID-19 Response

Pinellas CARES Nonprofit Partnership Fund

Feeding Tampa Bay

Mr. Thomas Mantz
Tampa Distribution Center II
4702 Transport Dr Bldg 6
Tampa, FL 33605-5940

kgriffin@feedingtampabay.org
O: 813-254-1190

Mr. Patrick Doyle

4702 Transport Drive Bldg 6
Tampa, FL 33605-5940

pdoyle@feedingtampabay.org
O: 651-249-4955

Application Form

Introduction

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?

Yes

Project Name*

Feeding Pinellas COVID-19 Response

EIN*

59-2116576

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.

838332331

Mission Statement*

We change lives one meal at a time by leading our community in the fight against hunger.

Total Operating Expenditure*

What are your total annual operating expenses?

\$20,295,145.00

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.

\$1,679,395.28

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.

Low-income families

Guiding Principles*

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

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

When work, school and other closure first affected families, one of the first actions Feeding Tampa Bay took was to implement Mega Pantries, a new, larger version of our Mobile Pantry program that brings food directly into neighborhoods of need. We knew that many of the people served were new to receiving charitable food, so we engaged attendees in a survey that informed us of their circumstances. We asked about loss of income due to coronavirus, if they were receiving food for the first time and their ZIP code. Surveys were administered in English and Spanish. This information, along with myriad meetings, discussions and surveys with food distribution partners, informed our other programming and partnerships, like the Meals on the Go, the expansion of other Mobile Pantries, Mobile drops to partners and Child Hunger distributions.

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.**

Feeding Tampa Bay has distributed food since 1982

Mobile Pantries- over 5 years

Mobile drops- 2 years

Mega Pantries- expanded version of Mobile Pantries to respond to COVID-19

Meals on the Go- piloted in 2019, expanded rapidly to respond to COVID-19

Service Area*

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

North County (locations such as Tarpon Springs, Crystal Beach, Palm Harbor)

Mid-County (locations such as Clearwater, Largo, Safety Harbor)

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

Impact on Organization*

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

1. Food: The biggest impact on our organization has been the increased need for food. The client surveys conducted in April, referenced above, found that 57% of individuals had recently lost their jobs and 70% were receiving food for the first time. In the first weeks of the crisis, panic buying created food shortages and cratered our donated food supply. Those have stabilized, but we still need to purchase more food to meet the need. For those we serve, food prices have increased, limiting how far a dollar goes towards filling one's pantry.

In Pinellas County, there were 123,860 food insecure individuals before COVID. Using unemployment data (where each 1% increase in unemployment results in a 10% increase in food insecurity, per Feeding America), we can estimate that has increased to over 250,000 individuals, possibly as high as 400,000. We are now expecting to distribute 90 million to 100 million meals throughout our service area this fiscal year, up from a previous goal of 60 million. It is important to note, that before COVID-19, the meal gap in our community was 125 million meals. Our strategic plan plots how we will reach that goal, but we are also assessing how many more meals are needed to meet the need in the COVID era.

2. Capacity: We have leased an additional 40,000 square feet (on top of our existing 80,000 sq ft) to handle incoming loads as well as associated equipment. More equipment is needed- forklifts, pallet jacks, coolers, vehicles. We hired an additional 70 temporary staff to both help with reduced volunteer numbers as well as increased need. All of these are furloughed or jobless individuals.

3. Volunteers: Corporate groups stopped all volunteerism in March and will not redeploy until at least 2021. We have been successful in recruiting some individuals or other small groups to volunteer to pack food boxes and distribute at Mega Pantries and Mobile Pantries, but our volunteer numbers are still down.

Fiscal Accountability

Federal Fund Disclosure*

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

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

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

Audited Financial Statements*

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

Yes

Most Recently Filed IRS Form 990*

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

Form 990 Feeding Tampa Bay - 6-30-19.pdf

Board-Approved Budget*

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

FTB 20-21 Operating Budget.pdf

Audited Financial Statements

Most Recent Audited Financial Statements*

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

Audited Financials 6-30-19 FTB.pdf
Attached.

Management Letter*

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

If there is no management letter, please explain why.

Audited Financials 6-30-19 FTB.pdf
Attached

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.

CDCV19FTB - Specific Performance Agreement - FULLY EXECUTED.pdf
Pinellas County Community Development is supporting Mobile Pantries and Mega Pantries with \$96,000 in COVID-19 funding. The contract is attached.

Senior Citizen Services of Pinellas County is supporting Meals on the Go with \$15,000. Only one file can be attached but we are happy to provide documentation of this funding.

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.**

Mobile Pantries, Mobile Drops and Mega Pantries: Mobile Pantries are designed to bring nourishing meals directly to hungry residents in the most underserved neighborhoods, removing transportation barriers to accessing fresh food. Our refrigerated trucks deliver nutrient-dense foods directly into neighborhoods of need, serving 150 families or more at a time with the help of volunteers. Each household receives a nutritionally balanced donation of meat, fresh produce, shelf stable products, and dairy to last a family three to four days. To mitigate the spread of COVID-19, a drive through method is used where donations are pre-packed and loaded into a client's car. There is also a walk up station for those attending without a vehicle. Mega Pantries are larger versions of Mobile Pantries that serve 1,000 households at each distribution. A similar selection of food is available, using more trucks, staff and volunteers to distribute food to families. Mobile Drops are similar but rely on our distribution partners to provide staff/volunteers for food distribution. Feeding Tampa Bay delivers food but staff do not stay for the distribution. Distributions for these programs occur at 28 locations in ZIPs 33755, 33705, 33781, 33713, 33770, 33712, 33756 and 33714. Distributions last 2 to 4 hours and recur monthly, bimonthly or weekly on a set schedule.

Meals on the Go: Meals on the Go home delivers healthy, frozen, reheatable meals for seniors and other homebound individuals who are at a heightened risk for COVID-19 infection. Meals are prepared by staff at Trinity Cafe, a program of Feeding Tampa Bay, by FRESHforce culinary students (our workforce training program) and by restaurant partners. We are currently delivering over 9,000 meals weekly to 34 Pinellas County sites (housing facilities and partner organizations) in ZIPs 33701, 33781, 33761, 33705, 33756, 34684, 33781, 33778, 33764, 33776, 33782, 33760, 33782, 33755, 33702, 34683, 33705, 33713 and 33709.

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?

Feeding Tampa Bay's "Find Food" webpage (www.FeedingTampaBay.org/FindFood) is regularly updated to list all food distributions that are open to the public, including those cited in this application. We use Facebook and other social media to direct people to this webpage, as well as creating Facebook events for Mega Pantries. People frequently call Feeding Tampa Bay for information on where to get food and listings are kept up to date with 2-1-1.

In addition, at times of crisis, Feeding Tampa Bay deploys a significant awareness campaign to engage those we serve, those who want to help and for those who are connected to food relief. Whenever there is concern, we seek to develop and deliver messaging and pathways that provide guidance and direction for our community. Throughout the spring and summer, we have engaged local, regional and national media to tell

the stories of those affected by COVID-19 and rally our communities around providing relief, including alerting those in need of how to find help.

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.

FTB Disaster Plan Sep 2019.pdf
Disaster Plan attached.

Evidence of Insurance Coverage*

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

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

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

Certificate of Insurance FTB.pdf
Attached

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.

[FTB Pinellas CARES Budget Summary.pdf](#)

Budget Narrative*

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

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

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

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

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

Please export as a PDF and upload it.

FTB Pinellas CARES Budget Narrative.pdf

Capital Requests

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

Please upload in PDF format.

Electric Pallet Jacks q (WP) - Leasing, Finance, and Renting Options 9-9-20.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.

LPO List.pdf
List attached.

Role in Programming*

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

Each of the Mobile Pantry and Mega Pantry partners provides a location for Feeding Tampa Bay to perform food distributions. Some may also help recruit volunteers to serve clients. Mobile Drop partners lead the distribution of food that Feeding Tampa Bay delivers with staff or volunteers serving clients. Meals on the Go partners receive meals and assist with the distribution of meals to their residents.

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.

31000

September 2020 Projections - Food*

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

0

October 2020 Projections - Food*

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

11000

November 2020 Projections - Food*

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

10000

December Projections - Food*

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

10000

Funder Involvement

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

- Allegany Franciscan Ministries
- Foundation for a Healthy St. Petersburg
- Pinellas Community Foundation
- Pinellas County Government
- Regions Bank
- Tampa Bay Resiliency Fund
- United Way Suncoast
- Wells-Fargo

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:

Pinellas County Community Development is supporting Mobile Pantries and Mega Pantries with \$96,000 in COVID-19 funding. Senior Citizen Services of Pinellas County is supporting COVID-response Meals on the Go with \$15,000. Other COVID-19 funding from corporations and foundations for COVID-19 response totals \$8,527,580 across all counties.

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.

Patrick Doyle 10/22/2020

File Attachment Summary

Applicant File Uploads

- Form 990 Feeding Tampa Bay - 6-30-19.pdf
- FTB 20-21 Operating Budget.pdf
- Audited Financials 6-30-19 FTB.pdf
- Audited Financials 6-30-19 FTB.pdf
- CDCV19FTB - Specific Performance Agreement - FULLY EXECUTED.pdf
- FTB Disaster Plan Sep 2019.pdf
- Certificate of Insurance FTB.pdf
- FTB Pinellas CARES Budget Summary.pdf
- FTB Pinellas CARES Budget Narrative.pdf
- Electric Pallet Jacks q (WP) - Leasing, Finance, and Renting Options 9-9-20.pdf
- LPO List.pdf

PUBLIC DISCLOSURE COPY



August 6, 2020

Feeding America Tampa Bay, Inc.
DBA Feeding Tampa Bay
4702 Transport Drive, Building 6
Tampa, FL 33605-5940
Attention: Mr. Thomas Mantz

Dear Thomas:

Enclosed is the organization's 2018 Exempt Organization return. The return should be signed, dated, and mailed.

Specific filing instructions are as follows.

FORM 990 RETURN:

Please sign and mail as soon as possible.

Mail to:
Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

We prepared return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Please review the return for completeness and accuracy.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Sincerely,

Timothy W. Donovan, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2019

Prepared For:

Feeding America Tampa Bay, Inc.
DBA Feeding Tampa Bay
4702 Transport Drive, Building 6
Tampa, FL 33605-5940

Prepared By:

Marcum LLP
201 E. Kennedy Blvd. #1500
Tampa, FL 33602-5865

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

This return has been prepared for electronic filing. To have it transmitted electronically to the IRS, please sign, date and return Form 8879-EO to our office. We will then submit your electronic return.

EXTENDED TO JULY 15, 2020

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2018

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

| | | | |
|--|---|---|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | | D Employer identification number 59-2116576 |
| | Doing business as | | E Telephone number (813) 254-1190 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | |
| | City or town, state or province, country, and ZIP or foreign postal code TAMPA, FL 33605-5940 | | G Gross receipts \$ 119,895,811. |
| | F Name and address of principal officer: THOMAS MANTZ 4702 TRANSPORT DRIVE, TAMPA, FL 33605 | | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| J Website: ▶ WWW.FEEDINGAMERICATAMPABAY.ORG | | | H(c) Group exemption number ▶ |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation: 1982 | M State of legal domicile: FL |

Part I Summary

| | | | |
|---|---|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION WAS ESTABLISHED TO COLLECT, WAREHOUSE AND DISTRIBUTE SALVAGABLE FOOD TO SOCIAL | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 28 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 28 |
| | 5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) | 5 | 83 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 28100 |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, line 38 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 91,726,792. | 117,842,172. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 663,593. | 968,415. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 2,962. | 55,864. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 299,783. | -163,036. |
| | | 92,693,130. | 118,703,415. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 2,943,410. | 4,355,044. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 869,182. | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 89,058,648. | 111,798,792. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 92,002,058. | 116,153,836. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 691,072. | 2,549,579. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 4,895,284. | 7,997,413. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 584,776. | 1,137,326. |
| | 4,310,508. | 6,860,087. | |

Part II Signature Block

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

| | | | | | |
|-------------------------------|--|--------------------------------|------|---|------------------|
| Sign Here | Signature of officer | | Date | | |
| | THOMAS MANTZ, PRESIDENT & CEO Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | TIMOTHY W. DONOVAN, CPA | | | | P00043971 |
| | Firm's name ▶ MARCUM LLP | Firm's EIN ▶ 11-1986323 | | | |
| | Firm's address ▶ 201 E. KENNEDY BLVD. #1500 TAMPA, FL 33602-5865 | | | Phone no. (813) 397-4800 | |

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

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
"WE CHANGE LIVES ONE MEAL AT A TIME BY LEADING OUR COMMUNITY IN THE FIGHT AGAINST HUNGER."

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 114,325,083. including grants of \$) (Revenue \$ 804,412.)
OPERATE A FOOD BANK THAT RECEIVES, STORES AND DISTRIBUTES DONATED FOOD TO MANY CHARITIES THAT GIVE/SERVE FOOD TO NEEDY PEOPLE.

4b (Code:) (Expenses \$ 261,540. including grants of \$) (Revenue \$)
KIDS PROGRAMS ARE PROGRAMS THAT PROVIDE BAGS OF SHELF STABLE FOOD TO PROVIDE MEALS FOR STUDENTS AND THEIR FAMILIES TO EAT OVER THE WEEKEND OR WHEN SCHOOL IS NOT IN SESSION.

4c (Code:) (Expenses \$ 46,500. including grants of \$) (Revenue \$)
MOBILE PANTRY IS A DIRECT DROP DISTRIBUTION IN WHICH REGISTERED CLIENTS COME AND RECEIVE 25-30 POUNDS OF GROCERIES.

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 114,633,123.

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

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Part IV Checklist of Required Schedules

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

**FEEDING AMERICA TAMPA BAY, INC.
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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

**FEEDING AMERICA TAMPA BAY, INC.
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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

| | | Yes | No |
|------------|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 2a | | 83 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | X | |
| | Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b | If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| | 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | 13a | |
| | Note. See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | | X |
| | If "Yes," see instructions and file Form 4720, Schedule N. | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | | X |
| | If "Yes," complete Form 4720, Schedule O. | | |

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

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 28 | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 28 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | 3 | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | X |
| 6 | Did the organization have members or stockholders? | 6 | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | 8a | X |
| b | Each committee with authority to act on behalf of the governing body? | 8b | X |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 9 | X |

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **THOMAS MANTZ - (813) 254-1190**
4702 TRANSPORT DRIVE, TAMPA, FL 33605-5940

**FEEDING AMERICA TAMPA BAY, INC.
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

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

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

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) BILL ABERCROMBIE DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (2) RICK BENNETT DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (3) BOB BUCCIARELLI DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (4) COLLEEN CHAPPELL DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (5) MARIE CHINNICI-EVERITT DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (6) JEFFREY DARREY DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (7) STEVE ELLIS DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (8) DAVE FINKEL DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (9) DAVID FREITAS TREASURER | 0.00 | X | | | | | 0. | 0. | 0. | |
| (10) BOB GREENHALG DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (11) TIM GUIDRY DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (12) CHRIS HAGEMO DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (13) DR. DAVID HIMMELGREEN DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (14) CLARA LAWHEAD DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (15) JOLYNN LOKEY SECRETARY | 0.00 | X | | | | | 0. | 0. | 0. | |
| (16) TIM MERRICK CHAIRMAN | 0.00 | X | | | | | 0. | 0. | 0. | |
| (17) DAVA NAFE DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

Form 990 (2018)

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|----------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) JENNA NELSON DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (19) MARK PITTS DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (20) TOM SCOTT DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (21) NORWOOD SMITH DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (22) TORI SMITH DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (23) MARC SPENCER VICE-CHAIRMAN | 0.00 | X | | | | | 0. | 0. | 0. | |
| (24) MIKE SUAREZ DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (25) TREY TRAVIESA DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| (26) ANNA WIAND DIRECTOR | 0.00 | X | | | | | 0. | 0. | 0. | |
| 1b Sub-total | | | | | | | 0. | 0. | 0. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 483,422. | 0. | 14,873. | |
| d Total (add lines 1b and 1c) | | | | | | | 483,422. | 0. | 14,873. | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|--|--|---------------------|
| EXPRESS SERVICES, INC P.O. BOX 535434, ATLANTA, GA 30353 | TEMP LABOR COMPANY | 270,670. |
| RELIGIOUS COMMUNITY SERVICES 503 S M.L.K. JR AVE, CLEARWATER, FL 33756 TQL, 601 S HARBOR ISLAND BLVD #230, TAMPA, FL 33602 | PARTNER AGENCY - DISTRIBUTION COST | 212,790. |
| ONE & ALL, INC., 3500 LENOX ROAD NE STE. 1900, ATLANTA, GA 30326 | FREIGHT PROVIDER DIRECT MAIL SERVICE PROVIDER | 140,015. |
| THE VOLUNTEER WAY 8061 CONGRESS ST, PORT RICHEY, FL 34668 | PARTNER AGENCY - DISTRIBUTION COST | 136,139. |
| | | 133,226. |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 5

SEE PART VII, SECTION A CONTINUATION SHEETS

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

Form 990 (2018)

Part VIII Statement of Revenue

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

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | |
|---|--|--|---|---|--|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b 21,073. | | | | |
| | c Fundraising events | 1c 483,018. | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e 2,262,704. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 115075377. | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | 109087100. | | | | |
| | h Total. Add lines 1a-1f | ▶ 117842172. | | | | |
| | Program Service Revenue | 2 a <u>SHARED EXPENSES & FEES</u> | Business Code 424000 | 968,415. | 968,415. | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | ▶ | 968,415. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | ▶ | 55,864. | | 55,864. | |
| | 4 Income from investment of tax-exempt bond proceeds | ▶ | | | | |
| | 5 Royalties | ▶ | | | | |
| | 6 a Gross rents | (i) Real | 93,000. | | | |
| | | (ii) Personal | | | | |
| | | b Less: rental expenses | 13,005. | | | |
| | c Rental income or (loss) | 79,995. | | | | |
| | d Net rental income or (loss) | ▶ | 79,995. | | 79,995. | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | | | | |
| | | (ii) Other | | | | |
| | | b Less: cost or other basis and sales expenses | | | | |
| | | c Gain or (loss) | | | | |
| | d Net gain or (loss) | ▶ | | | | |
| | 8 a Gross income from fundraising events (not including \$ <u>483,018.</u> of contributions reported on line 1c). See Part IV, line 18 | a 125,150. | | | | |
| | | b Less: direct expenses | 204,178. | | | |
| c Net income or (loss) from fundraising events | | ▶ | -79,028. | | -79,028. | |
| 9 a Gross income from gaming activities. See Part IV, line 19 | a | | | | | |
| | b Less: direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities | ▶ | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a 811,210. | | | | | |
| | b Less: cost of goods sold | b 975,213. | | | | |
| | c Net income or (loss) from sales of inventory | ▶ | -164,003. | -164,003. | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11 a | | | | | | |
| | b | | | | | |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e Total. Add lines 11a-11d | ▶ | | | | |
| 12 Total revenue. See instructions | ▶ | 118703415. | 804,412. | 0. | 56,831. | |

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

Form 990 (2018)

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 498,296. | 423,551. | 24,915. | 49,830. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 3,339,737. | 2,838,776. | 166,987. | 333,974. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 14,766. | 12,551. | 738. | 1,477. |
| 9 Other employee benefits | 258,831. | 220,006. | 12,942. | 25,883. |
| 10 Payroll taxes | 243,414. | 206,902. | 12,171. | 24,341. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 49,550. | | 49,550. | |
| d Lobbying | 30,225. | | 30,225. | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.) | 38,367. | 12,317. | 24,601. | 1,449. |
| 12 Advertising and promotion | 233,922. | 53,802. | 21,053. | 159,067. |
| 13 Office expenses | 546,133. | 425,984. | 87,381. | 32,768. |
| 14 Information technology | 136,396. | 94,114. | 23,187. | 19,095. |
| 15 Royalties | | | | |
| 16 Occupancy | 689,540. | 648,168. | 41,372. | |
| 17 Travel | 105,039. | | 105,039. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 22,444. | | 22,444. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | 48,663. | 38,931. | 7,786. | 1,946. |
| 22 Depreciation, depletion, and amortization | 365,805. | 354,831. | 10,974. | |
| 23 Insurance | 63,538. | 50,830. | 10,166. | 2,542. |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a DONATED GOODS DISTRIBUT | 106,832,973. | 106,832,973. | | |
| b OTHER PROGRAM EXPENSES | 1,379,603. | 1,379,603. | | |
| c TRANSPORTATION | 1,039,784. | 1,039,784. | | |
| d FUNDRAISING EXPENSES | 216,810. | | | 216,810. |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 116,153,836. | 114,633,123. | 651,531. | 869,182. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here if following SOP 98-2 (ASC 958-720)

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

Form 990 (2018)

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Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 1,727,480. | 1 | 570,532. |
| | 2 Savings and temporary cash investments | 69,133. | 2 | 994,531. |
| | 3 Pledges and grants receivable, net | 398,301. | 3 | 943,709. |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | 1,005,346. | 8 | 2,284,549. |
| | 9 Prepaid expenses and deferred charges | 143,299. | 9 | 185,747. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 4,375,572. | | |
| | b Less: accumulated depreciation | 1,841,412. | | |
| | 11 Investments - publicly traded securities | 1,524,804. | 10c | 2,534,160. |
| | 12 Investments - other securities. See Part IV, line 11 | | 11 | 458,726. |
| | 13 Investments - program-related. See Part IV, line 11 | | 12 | |
| | 14 Intangible assets | | 13 | |
| | 15 Other assets. See Part IV, line 11 | 26,921. | 14 | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 4,895,284. | 15 | 25,459. | |
| | | 16 | 7,997,413. | |
| Liabilities | 17 Accounts payable and accrued expenses | 551,168. | 17 | 1,054,437. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 33,608. | 19 | 82,889. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 584,776. | 26 | 1,137,326. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 3,788,342. | 27 | 5,402,908. |
| | 28 Temporarily restricted net assets | 487,166. | 28 | 1,422,179. |
| | 29 Permanently restricted net assets | 35,000. | 29 | 35,000. |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 4,310,508. | 33 | 6,860,087. | |
| 34 Total liabilities and net assets/fund balances | 4,895,284. | 34 | 7,997,413. | |

Form **990** (2018)

**FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY**

Form 990 (2018)

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Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|--|-----------|--------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 118,703,415. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 116,153,836. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 2,549,579. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 4,310,508. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 6,860,087. |

Part XII Financial Statements and Reporting

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

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

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **FEEDING AMERICA TAMPA BAY, INC.**
DBA FEEDING TAMPA BAY Employer identification number **59-2116576**

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

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

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

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 32687283. | 79955851. | 69956645. | 85010589. | 117821099 | 385431467 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 32687283. | 79955851. | 69956645. | 85010589. | 117821099 | 385431467 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 191761554 |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 193669913 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|--------------------------|
| 7 Amounts from line 4 | 32687283. | 79955851. | 69956645. | 85010589. | 117821099 | 385431467 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | 17,517. | 76,220. | 148,864. | 242,601. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 385674068 |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 2,407,129. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | | |
|---|---------------------------------------|-------|---|
| 14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) | 14 | 50.22 | % |
| 15 Public support percentage from 2017 Schedule A, Part II, line 14 | 15 | 43.51 | % |
| 16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | ▶ <input checked="" type="checkbox"/> | | |
| b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | ▶ <input type="checkbox"/> | | |
| 17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | ▶ <input type="checkbox"/> | | |
| b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | ▶ <input type="checkbox"/> | | |

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2014 | (b) 2015 | (c) 2016 | (d) 2017 | (e) 2018 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2017 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2017 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

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

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

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions) | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|---|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Schedule A (Form 990 or 990-EZ) 2018

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 DBA FEEDING TAMPA BAY

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

FEEDING AMERICA TAMPA BAY, INC.

Schedule A (Form 990 or 990-EZ) 2018 DBA FEEDING TAMPA BAY

59-2116576 Page 8

Part VI

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

PART II, SHORT YEAR EXPLANATION

THE EXEMPT ORGANIZATION HAS CHANGED ITS ACCOUNTING YEAR FROM A CALENDAR YEAR BASIS TO A FISCAL YEAR BASIS USING JUNE AS THE TAX YEAR-END. AS A RESULT, A SHORT-PERIOD RETURN WAS REQUIRED FOR THE SIX MONTHS ENDED 06/30/15.

AS A RESULT, THE TAX YEARS SHOWN ON SCHEDULE A, PART II ARE INCORRECT. COLUMN BY COLUMN, THE PERIODS SHOWN ARE AS FOLLOWS:

| COLUMN | TAX YEAR END |
|--------|--------------|
| (A) | 06/30/2015 |
| (B) | 06/30/2016 |
| (C) | 06/30/2017 |
| (D) | 06/30/2018 |
| (E) | 06/30/2019 |

ALL TAX PERIODS, OTHER THAN THE SIX MONTHS ENDED 06/30/2015, ARE 12 MONTHS.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Employer identification number

59-2116576

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

| | |
|--|--|
| Name of organization FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number 59-2116576 |
|--|--|

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 1 | <hr/> <hr/> <hr/> | \$ <u>18,242,153.</u> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | <hr/> <hr/> <hr/> | \$ <u>2,366,711.</u> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | <hr/> <hr/> <hr/> | \$ <u>25,936,607.</u> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | <hr/> <hr/> <hr/> | \$ <u>5,712,350.</u> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | <hr/> <hr/> <hr/> | \$ <u>3,089,935.</u> | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.) |
| | <hr/> <hr/> <hr/> | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|---|
| Name of organization FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number 59-2116576 |
|--|---|

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|----------------------|
| 1 | FOOD INVENTORY - CONTRIBUTIONS MADE THROUGHOUT THE YEAR <hr/> <hr/> <hr/> | \$ 18,242,153. | 06/30/19 |
| 2 | FOOD INVENTORY - CONTRIBUTIONS MADE THROUGHOUT THE YEAR <hr/> <hr/> <hr/> | \$ 2,366,711. | 06/30/19 |
| 3 | FOOD INVENTORY - CONTRIBUTIONS MADE THROUGHOUT THE YEAR <hr/> <hr/> <hr/> | \$ 25,936,607. | 06/30/19 |
| 4 | FOOD INVENTORY - CONTRIBUTIONS MADE THROUGHOUT THE YEAR <hr/> <hr/> <hr/> | \$ 5,712,350. | 06/30/19 |
| 5 | FOOD INVENTORY - CONTRIBUTIONS MADE THROUGHOUT THE YEAR <hr/> <hr/> <hr/> | \$ 3,089,935. | 06/30/19 |
| | <hr/> <hr/> <hr/> | \$ _____ | |

| | |
|--|--|
| Name of organization FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number 59-2116576 |
|--|--|

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

| | | | |
|----------------------|--|--------------------------------|-------------------|
| Name of organization | FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number | 59-2116576 |
|----------------------|--|--------------------------------|-------------------|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| | | | | |
| | | | | |
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| | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990 or 990-EZ) 2018**

FEEDING AMERICA TAMPA BAY, INC.

Schedule C (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals |
|--|--|----------------------------------|-----------------------------|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | | |
| d Other exempt purpose expenditures | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | |
| Over \$17,000,000 | \$1,000,000. | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|---|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

FEEDING AMERICA TAMPA BAY, INC.

Schedule C (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

| For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity. | (a) | | (b) |
|---|-----|----|---------|
| | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers? | | X | |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | X | |
| c Media advertisements? | | X | |
| d Mailings to members, legislators, or the public? | | X | |
| e Publications, or published or broadcast statements? | | X | |
| f Grants to other organizations for lobbying purposes? | | X | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body? | X | | 30,225. |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | X | |
| i Other activities? | | X | |
| j Total. Add lines 1c through 1i | | | 30,225. |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | X | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | Yes | No |
|--|-----|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | 3 | |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

| | |
|---|----|
| 1 Dues, assessments and similar amounts from members | 1 |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | |
| a Current year | 2a |
| b Carryover from last year | 2b |
| c Total | 2c |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 |
| 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 |
| 5 Taxable amount of lobbying and political expenditures (see instructions) | 5 |

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

CORCORAN AND JOHNSON PROVIDE ADVOCACY SERVICES TO FEEDING TAMPA BAY.

THEY ARE ENGAGED VIA A MONTHLY RETAINER. SERVICES PROVIDED INCLUDE

CREATING ADVOCACY AND AWARENESS OF THE CAUSE OF FOOD INSECURITY AND

DEVELOPING OPPORTUNITIES TO MEET AND DISCUSS PROGRAMS AND SERVICES WITH

ELECTED OFFICIALS AND OTHER OPINION LEADERS AND DECISION MAKERS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2018
Open to Public Inspection

Name of the organization FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Employer identification number
59-2116576

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|------------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2018

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Schedule D (Form 990) 2018

59-2116576 Page **3**

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

Part X Other Liabilities.

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

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

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

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Schedule D (Form 990) 2018

59-2116576 Page 4

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

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

| | | | |
|----------|--|-----------|--------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 119,895,811. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | |
| b | Donated services and use of facilities | 2b | |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 1,192,396. |
| e | Add lines 2a through 2d | 2e | 1,192,396. |
| 3 | Subtract line 2e from line 1 | 3 | 118,703,415. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 118,703,415. |

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

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

| | | | |
|----------|---|-----------|--------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 117,346,233. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | 1,192,396. |
| e | Add lines 2a through 2d | 2e | 1,192,396. |
| 3 | Subtract line 2e from line 1 | 3 | 116,153,837. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | -1. |
| c | Add lines 4a and 4b | 4c | -1. |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 116,153,836. |

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE ENDOWMENT FUNDS ARE TO BE USED ONLY FOR DIRECT SERVICE DELIVERY
 ACTIVITIES, SUCH AS DIRECT DISTRIBUTION OF FOOD TO AGENCIES OR TO NEEDY
 INDIVIDUALS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

| | |
|--|-------------------|
| SPECIAL EVENTS EXPENSES | 204,178. |
| COST OF GOODS SOLD | 975,213. |
| RENTAL EXPENSES | 13,005. |
| TOTAL TO SCHEDULE D, PART XI, LINE 2D | 1,192,396. |

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Schedule D (Form 990) 2018

Part XIII Supplemental Information (continued)

| | |
|--|------------|
| SPECIAL EVENTS EXPENSES | 204,178. |
| COST OF GOODS SOLD | 975,213. |
| RENTAL EXPENSES | 13,005. |
| TOTAL TO SCHEDULE D, PART XII, LINE 2D | 1,192,396. |

PART XII, LINE 4B - OTHER ADJUSTMENTS:

| | |
|---------------------|-----|
| ROUNDING DIFFERENCE | -1. |
|---------------------|-----|

FEEDING AMERICA TAMPA BAY, INC.

Schedule G (Form 990 or 990-EZ) 2018 **DBA FEEDING TAMPA BAY**

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) | |
|-----------------|--|---|---------------------------------|---------------------|---|----------|
| | | FORK FIGHT (event type) | GOLF TOURNAMENT (event type) | 1 (total number) | | |
| Revenue | 1 | Gross receipts | 324,852. | 234,052. | 49,264. | 608,168. |
| | 2 | Less: Contributions | 295,602. | 159,152. | 28,264. | 483,018. |
| | 3 | Gross income (line 1 minus line 2) | 29,250. | 74,900. | 21,000. | 125,150. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | | | | |
| | 7 | Food and beverages | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | 85,434. | 74,900. | 43,844. | 204,178. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 204,178. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | -79,028. | |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|--|
| | | | | | |
| Revenue | 1 | Gross revenue | | | |
| | 2 | Cash prizes | | | |
| Direct Expenses | 3 | Noncash prizes | | | |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | | |
| 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY** Employer identification number **59-2116576**

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | Yes | No |
|-----------|-----|-------------------------------------|
| 1b | | |
| 2 | | |
| 4a | | <input checked="" type="checkbox"/> |
| 4b | | <input checked="" type="checkbox"/> |
| 4c | | <input checked="" type="checkbox"/> |
| 5a | | <input checked="" type="checkbox"/> |
| 5b | | <input checked="" type="checkbox"/> |
| 6a | | <input checked="" type="checkbox"/> |
| 6b | | <input checked="" type="checkbox"/> |
| 7 | | <input checked="" type="checkbox"/> |
| 8 | | <input checked="" type="checkbox"/> |
| 9 | | |

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

Schedule J (Form 990) 2018

FEEDING AMERICA TAMPA BAY, INC.

Schedule J (Form 990) 2018

DBA FEEDING TAMPA BAY

59-2116576

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|-------------------------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) THOMAS MANTZ PRESIDENT & CEO | (i) | 166,008. | 0. | 0. | 3,320. | 4,876. | 174,204. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

FEEDING AMERICA TAMPA BAY, INC.

Schedule L (Form 990 or 990-EZ) 2018 DBA FEEDING TAMPA BAY

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues? (Yes/No). Row 1: CHAPPELL ROBERTS, ENTITY OWNED BY COL, 124,403., PAYMENT FOR, No (X).

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHAPPELL ROBERTS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ENTITY OWNED BY COLLEEN CHAPPELL, A BOARD MEMBER

(C) AMOUNT OF TRANSACTION \$ 124,403.

(D) DESCRIPTION OF TRANSACTION: PAYMENT FOR PR AND MARKETING SERVICES

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY** Employer identification number **59-2116576**

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art - Works of art | | | | |
| 2 Art - Historical treasures | | | | |
| 3 Art - Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | | | | |
| 10 Securities - Closely held stock | | | | |
| 11 Securities - Partnership, LLC, or trust interests | | | | |
| 12 Securities - Miscellaneous | | | | |
| 13 Qualified conservation contribution - Historic structures | | | | |
| 14 Qualified conservation contribution - Other | | | | |
| 15 Real estate - Residential | | | | |
| 16 Real estate - Commercial | X | 1 | 933,612. | TRINITY CAFE MERGER |
| 17 Real estate - Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | X | 30,000 | 108,087,182. | FAIR MARKET VALUE |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (ACCOUNTS RECE) | X | 1 | 60,080. | BOOK VALUE |
| 26 Other ▶ (INVENTORY & P) | X | 1 | 6,227. | BOOK VALUE |
| 27 Other ▶ () | | | | |
| 28 Other ▶ () | | | | |

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

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

FEEDING AMERICA TAMPA BAY, INC.

Schedule M (Form 990) 2018

DBA FEEDING TAMPA BAY

59-2116576

Page 2

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

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018

Open to Public
Inspection

| | | | |
|--------------------------|--|--------------------------------|------------|
| Name of the organization | FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number | 59-2116576 |
|--------------------------|--|--------------------------------|------------|

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AGENCIES WHICH SERVE THE NEEDY.

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES THAT HAVE THE AUTHORITY TO ACT ON BEHALF OF THE
GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE COMPANY FINANCIAL OFFICER AND THE EXECUTIVE
DIRECTOR FIRST, FOLLOWED BY THE AUDITING FIRM'S REPRESENTATIVE AND THE
TREASURER OF THE BOARD OF DIRECTORS. IN ADDITION, AN ELECTRONIC COPY IS
FORWARDED TO ALL BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS ARE REQUIRED TO SIGN AND FILE OUR CONFLICT OF INTEREST
FORM ON A ANNUAL BASIS. THE SIGNED CONFLICT OF INTEREST FORMS ARE REVIEWED
BY OUR BOARD GOVERNANCE COMMITTEE CHAIR.

FORM 990, PART VI, SECTION B, LINE 15:

THE ORGANIZATION USES A SALARY SURVEY FROM FEEDING AMERICA AND OTHER
NON-PROFIT SOURCES TO DETERMINE A COMPENSATION PROGRAM.

FORM 990, PART VI, SECTION C, LINE 19:

IF INFORMATION IS REQUESTED VIA THE ORGANIZATION'S EMAIL OR WEBSITE, A COPY
IS MAILED. IN ADDITION, THE INFORMATION IS ON WEBSITES SUCH AS CHARITY
NAVIGATOR, WHICH DOES COMPARISONS OF NON-PROFIT ORGANIZATIONS.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

| | |
|---|---|
| Name of the organization FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number 59-2116576 |
|---|---|

FORM 990, PART XII, LINE 2C:

NO CHANGES HAVE BEEN MADE TO THE OVERSIGHT PROCESS OR TO THE SELECTION
PROCESS FOR ENGAGING THE INDEPENDENT ACCOUNTANTS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY** Employer identification number **59-2116576**

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

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|--|---|---|-------------------------------|---|-------------------------------------|--|----|
| | | | | | | Yes | No |
| FEEDING AMERICA NETWORK - 36-3673599 35 EAST WACKER DRIVE, #2000 CHICAGO, FL 60601 | PROVIDE FOOD THROUGH MEMBERS OF FOOD BANKS | ILLINOIS | 501(C)(3) | CHARITABLE | N/A | | X |
| | | | | | | | |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2018

FEEDING AMERICA TAMPA BAY, INC.

Schedule R (Form 990) 2018

DBA FEEDING TAMPA BAY

59-2116576

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|---|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|--|--------------------------------|---|----|
| | | | | | | | | Yes | No |
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FEEDING AMERICA TAMPA BAY, INC.

Schedule R (Form 990) 2018

DBA FEEDING TAMPA BAY

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

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

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

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

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

| | (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-----|-------------------------------------|-------------------------------|------------------------|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Schedule R (Form 990) 2018

59-2116576 Page 5

Part VII Supplemental Information.

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

FORM 990, PART VIII - CONTRIBUTIONS

STATEMENT PURSUANT TO 1.368-3(A):

(1) PARTIES TO REORGANIZATION

ACQUIRING CORPORATION: FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING
TAMPA BAY EIN 59-2116576

ACQUIRED CORPORATION: TRINITY CAFE, INC. EIN 59-3733387

(2) DATE OF REORGANIZATION: 12/31/18

(3) ASSETS RECEIVED IN REORGANIZATION:

CASH.\$626,544; ACCOUNTS RECEIVABLE \$60,080; PROPERTY, PLANT & EQUIPMENT
\$933,612; OTHER ASSETS \$6,227.

THE TOTAL ASSETS RECEIVED WERE \$1,626,463

LIABILITIES ASSUMED WERE ACCOUNTS PAYABLE OF \$67,347 AND ACCRUED
EXPENSES OF \$27,346.

THE TOTAL LIABILITIES ASSUMED WERE \$94,693

NET ASSETS RECEIVED WERE \$1,531,770.

THE NET ASSETS RECEIVED IN THE MERGER WERE RECORDED AS CONTRIBUTIONS
INCOME BY FEEDING AMERICA TAMPA BAY, INC.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

990

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

| | | |
|---|--|---|
| Name(s) shown on return FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Business or activity to which this form relates FORM 990 PAGE 10 | Identifying number 59-2116576 |
|---|--|---|

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

| | | |
|---|-----------|------------|
| 1 Maximum amount (see instructions) | 1 | 1,000,000. |
| 2 Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 Threshold cost of section 179 property before reduction in limitation | 3 | 2,500,000. |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 (a) Description of property (b) Cost (business use only) (c) Elected cost | | |
| | | |
| 7 Listed property. Enter the amount from line 29 | 7 | |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 | 10 | |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 | 11 | |
| 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 | |
| 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 | 13 | |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

| | | |
|---|-----------|----------|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | |
| 15 Property subject to section 168(f)(1) election | 15 | |
| 16 Other depreciation (including ACRS) | 16 | 365,805. |

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

| | | |
|--|--------------------------|--|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2018 | 17 | |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | <input type="checkbox"/> | |

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | / | | 27.5 yrs. | MM | S/L | |
| | / | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | / | | 39 yrs. | MM | S/L | |
| | / | | | MM | S/L | |

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

| | | | | | |
|----------------|---|--|---------|----|-----|
| 20a Class life | | | | | S/L |
| b 12-year | | | 12 yrs. | | S/L |
| c 30-year | / | | 30 yrs. | MM | S/L |
| d 40-year | / | | 40 yrs. | MM | S/L |

Part IV Summary (See instructions.)

| | | |
|---|-----------|----------|
| 21 Listed property. Enter amount from line 28 | 21 | |
| 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. | 22 | 365,805. |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

FEEDING AMERICA TAMPA BAY, INC.
DBA FEEDING TAMPA BAY

Form 4562 (2018)

59-2116576 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36 for mileage and availability.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 2 columns: Yes, No. Includes rows 37-41 for policy statements and requirements.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Section C with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2018 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2018 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Form **8868**
(Rev. January 2019)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | Enter filer's identifying number |
|---|---|--|
| Type or print <small>File by the due date for filing your return. See instructions.</small> | Name of exempt organization or other filer, see instructions. FEEDING AMERICA TAMPA BAY, INC. DBA FEEDING TAMPA BAY | Employer identification number (EIN) or 59-2116576 |
| | Number, street, and room or suite no. If a P.O. box, see instructions. 4702 TRANSPORT DRIVE, BUILDING 6 | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAMPA, FL 33605-5940 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

THOMAS MANTZ

- The books are in the care of ► **4702 TRANSPORT DRIVE - TAMPA, FL 33605-5940**
Telephone No. ► **(813) 254-1190** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until JULY 15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► calendar year _____ or
 ► tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|---|-----------|----|----|
| 3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 0. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

2020-21 Budget Proposal**2020-21
Budget****Revenue**

| | |
|----------------------------|---------------------|
| Agencies | \$994,146 |
| Government | \$4,130,475 |
| Unrestricted Contributions | \$6,776,752 |
| Direct Mail | \$505,465 |
| Events | \$728,679 |
| Grants | \$6,945,754 |
| Purchase Product/Agencies | \$787,220 |
| Trinity To Go Meals | \$136,500 |
| Programs | \$191,869 |
| Other Income | \$113,000 |
| Total Revenue | \$21,309,861 |

Expense

| | |
|--------------------------------|---------------------|
| Salaries & Benefits | \$7,628,334 |
| FreshForce Salaries & Benefits | \$426,165 |
| Transportation | \$1,595,449 |
| Warehouse | \$1,196,822 |
| Administrative | \$1,216,933 |
| Grants | \$267,516 |
| Direct Mail | \$237,360 |
| Events | \$195,830 |
| Marketing & Communications | \$451,000 |
| Purchase Product/Agencies | \$726,764 |
| Sales & Programs | \$452,049 |
| Procurement | \$3,463,256 |
| Government | \$1,936,580 |
| Depreciation | \$488,907 |
| Other Expenses | \$12,182 |
| Total Expenses | \$20,295,145 |

Net Income**\$1,014,716**



FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

YEARS ENDED JUNE 30, 2019 AND 2018

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Delivering on the Promise.

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS
FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

Report on the Financial Statements

We have audited the accompanying financial statements of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay (the "Food Bank," a Florida not-for-profit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, donated food inventory at June 30, 2019 and 2018 in the accompanying statements of financial position is reported at fair value of \$2,228,960 and \$974,751, respectively, consistent with industry practice used by other member food banks of the Feeding America Network. Since the Food Bank only charges a small handling fee when distributing donated food inventory to agencies, the actual cash received in exchange for distributing donated food inventory is substantially less than the carrying values shown in the financial statements. The change in donated food inventory for the year ended June 30, 2019 was an increase of \$1,254,209 and is included in the overall increase in net assets without donor restrictions for 2019 of \$1,614,566 as reported in the accompanying statement of activities. The change for the year without the effect for donated food inventory would be an increase in net assets without donor restrictions of \$360,357.

During the year ended June 30, 2019, the Food Bank merged with Trinity Café and as a result, recorded a contribution without donor restrictions of \$937,934 (see Note 2). The change in net assets without donor restrictions for the year excluding the effect of the increase in donated food inventory and the merger with Trinity Café was a decrease of \$577,577. During the year ended June 30, 2019, the change in net assets of \$2,549,578, less the effects for donated food of \$1,254,209 and the merger with Trinity Café of \$1,597,177, totaled \$(301,808).

The change in donated food inventory for the year ended June 30, 2018 was a decrease of \$614,737 and is included in the overall increase in net assets without donor restrictions for 2018 of \$517,965 as reported in the accompanying statement of activities. The change for the year without the effect for donated food inventory would be an increase in net assets without donor restrictions of \$1,132,702. Our opinion is not modified with respect to that matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020 on our consideration of the Food Bank's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay's internal control over financial reporting and compliance.

SKODA MINOTTI & CO.

Skoda Minotti & Co.

Tampa, Florida
March 31, 2020

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

| | 2019 | 2018 |
|--|---------------------|---------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$ 1,348,768 | \$ 1,761,613 |
| Cash, with restrictions | 181,294 | - |
| Cash, endowment | 35,000 | 35,000 |
| Beneficial interest in assets held by Community Foundation | 458,726 | - |
| USDA receivables | 546,649 | 243,063 |
| Other receivables | 236,860 | 67,173 |
| Agency receivables, net | 160,200 | 88,065 |
| Donated food inventory | 2,228,960 | 974,751 |
| Purchased food inventory | 55,589 | 30,595 |
| Prepaid expenses | 185,747 | 143,299 |
| | <u>5,437,793</u> | <u>3,343,559</u> |
| PROPERTY AND EQUIPMENT, NET | 2,534,160 | 1,524,804 |
| OTHER ASSETS | 25,459 | 26,921 |
| | <u>\$ 7,997,412</u> | <u>\$ 4,895,284</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued expenses | \$ 949,881 | \$ 458,415 |
| Agency deposits | 104,556 | 92,753 |
| | <u>1,054,437</u> | <u>551,168</u> |
| LONG-TERM LIABILITIES | | |
| Other liabilities | 82,889 | 33,608 |
| Total liabilities | <u>1,137,326</u> | <u>584,776</u> |
| NET ASSETS | | |
| Without donor restrictions - other | 3,173,948 | 2,813,591 |
| Without donor restrictions - donated food inventory | 2,228,960 | 974,751 |
| With donor restrictions - Trinity Café | 640,020 | - |
| With donor restrictions - Kids' Programs | 36,242 | 142,453 |
| With donor restrictions - Mobile Pantry | 48,000 | 29,500 |
| With donor restrictions - other | 697,916 | 315,213 |
| With donor restrictions - endowment | 35,000 | 35,000 |
| | <u>6,860,086</u> | <u>4,310,508</u> |
| | <u>\$ 7,997,412</u> | <u>\$ 4,895,284</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | | | | | Total |
|--|----------------------------|------------------------|-------------------------|----------------|---------------|------------|-----------|--------------|
| | Other | Donated Food Inventory | Trinity Café | Kids' Programs | Mobile Pantry | Other | Endowment | |
| PUBLIC SUPPORT AND REVENUE | | | | | | | | |
| Public support | | | | | | | | |
| Fundraising | | | | | | | | |
| Contributions | \$ 4,724,178 | \$ - | \$ - | \$ 155,329 | \$ 65,000 | \$ - | \$ - | \$ 4,944,507 |
| Contributions - Trinity Café merger | 937,934 | - | 659,243 | - | - | - | - | 1,597,177 |
| Grants | - | - | - | - | - | 1,251,904 | - | 1,251,904 |
| Special events | 608,169 | - | - | - | - | - | - | 608,169 |
| Total fundraising | 6,270,281 | - | 659,243 | 155,329 | 65,000 | 1,251,904 | - | 8,401,757 |
| Donated food received | - | 108,087,182 | - | - | - | - | - | 108,087,182 |
| Total public support | 6,270,281 | 108,087,182 | 659,243 | 155,329 | 65,000 | 1,251,904 | - | 116,488,939 |
| Revenue | | | | | | | | |
| Shared maintenance fees | 968,414 | - | - | - | - | - | - | 968,414 |
| Membership fees | 21,073 | - | - | - | - | - | - | 21,073 |
| Investment income, net | 55,864 | - | - | - | - | - | - | 55,864 |
| Other revenues | 98,817 | - | - | - | - | - | - | 98,817 |
| USDA & other governmental revenue | 2,262,704 | - | - | - | - | - | - | 2,262,704 |
| Net assets released from restriction - satisfied by payments | 1,196,464 | - | (19,223) | (261,540) | (46,500) | (869,201) | - | - |
| Total public support and revenue | 10,873,617 | 108,087,182 | 640,020 | (106,211) | 18,500 | 382,703 | - | 119,895,811 |
| EXPENSES | | | | | | | | |
| Program services | | | | | | | | |
| Product distribution - other | 8,025,387 | - | - | - | - | - | - | 8,025,387 |
| Product distribution and waste - donated food | - | 106,687,028 | - | - | - | - | - | 106,687,028 |
| Trinity Café | 8,838 | - | - | - | - | - | - | 8,838 |
| Kids' Programs | 148,700 | 112,840 | - | - | - | - | - | 261,540 |
| Mobile Pantry | 13,395 | 33,105 | - | - | - | - | - | 46,500 |
| Supporting services | | | | | | | | |
| Administrative | 921,573 | - | - | - | - | - | - | 921,573 |
| Fundraising | 1,395,367 | - | - | - | - | - | - | 1,395,367 |
| Total program and supporting services | 10,513,260 | 106,832,973 | - | - | - | - | - | 117,346,233 |
| CHANGE IN NET ASSETS | 360,357 | 1,254,209 | 640,020 | (106,211) | 18,500 | 382,703 | - | 2,549,578 |
| NET ASSETS, JULY 1, 2018 | 2,813,591 | 974,751 | - | 142,453 | 29,500 | 315,213 | 35,000 | 4,310,508 |
| NET ASSETS, JUNE 30, 2019 | \$ 3,173,948 | \$ 2,228,960 | \$ 640,020 | \$ 36,242 | \$ 48,000 | \$ 697,916 | \$ 35,000 | \$ 6,860,086 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2018

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | | | | Total |
|--|----------------------------|------------------------|-------------------------|---------------|------------|-----------|--------------|
| | Other | Donated Food Inventory | Kids' Programs | Mobile Pantry | Other | Endowment | |
| PUBLIC SUPPORT AND REVENUE | | | | | | | |
| Public support | | | | | | | |
| Fundraising | | | | | | | |
| Contributions | \$ 5,080,443 | \$ - | \$ 318,747 | \$ 65,500 | \$ - | \$ - | \$ 5,464,690 |
| Grants | - | - | - | - | 429,539 | - | 429,539 |
| Special events | 294,428 | - | - | - | - | - | 294,428 |
| Total fundraising | 5,374,871 | - | 318,747 | 65,500 | 429,539 | - | 6,188,657 |
| Donated food received | - | 85,010,589 | - | - | - | - | 85,010,589 |
| Total public support | 5,374,871 | 85,010,589 | 318,747 | 65,500 | 429,539 | - | 91,199,246 |
| Revenue | | | | | | | |
| Shared maintenance fees | 663,593 | - | - | - | - | - | 663,593 |
| Membership fees | 4,700 | - | - | - | - | - | 4,700 |
| Gain on disposal of property and equipment | 2,505 | - | - | - | - | - | 2,505 |
| Other revenues | 94,315 | - | - | - | - | - | 94,315 |
| USDA & other governmental revenue | 1,491,202 | - | - | - | - | - | 1,491,202 |
| Net assets released from restriction - satisfied by payments | 640,679 | - | (221,746) | (63,200) | (355,733) | - | - |
| Total public support and revenue | 8,271,865 | 85,010,589 | 97,001 | 2,300 | 73,806 | - | 93,455,561 |
| EXPENSES | | | | | | | |
| Program services | | | | | | | |
| Product distribution - other | 5,668,164 | - | - | - | - | - | 5,668,164 |
| Product distribution and waste - donated food | - | 85,477,044 | - | - | - | - | 85,477,044 |
| Kids' Programs | 123,737 | 97,739 | - | - | - | - | 221,476 |
| Mobile Pantry | 12,657 | 50,543 | - | - | - | - | 63,200 |
| Supporting services | | | | | | | |
| Administrative | 413,827 | - | - | - | - | - | 413,827 |
| Fundraising | 920,778 | - | - | - | - | - | 920,778 |
| Total program and supporting services | 7,139,163 | 85,625,326 | - | - | - | - | 92,764,489 |
| CHANGE IN NET ASSETS | 1,132,702 | (614,737) | 97,001 | 2,300 | 73,806 | - | 691,072 |
| NET ASSETS, JULY 1, 2017 | 1,680,889 | 1,589,488 | 45,452 | 27,200 | 241,407 | 35,000 | 3,619,436 |
| NET ASSETS, JUNE 30, 2018 | \$ 2,813,591 | \$ 974,751 | \$ 142,453 | \$ 29,500 | \$ 315,213 | \$ 35,000 | \$ 4,310,508 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2019

| | PROGRAM SERVICES | | | | SUPPORTING SERVICES | | | Total expenses | |
|----------------------------------|-----------------------|-----------------|-------------------|------------------|-----------------------|-------------------|---------------------|---------------------|-----------------------|
| | Product distribution | Trinity Café | Kids' Programs | Mobile Pantry | Total | Administrative | Fundraising | | Total |
| Donated food | \$ 106,687,028 | \$ - | \$ 112,840 | \$ 33,105 | \$ 106,832,973 | \$ - | \$ - | \$ - | \$ 106,832,973 |
| Salaries and related expenses | 2,940,641 | - | 144,419 | 9,709 | 3,094,769 | 588,128 | 672,146 | 1,260,274 | 4,355,043 |
| Other program expenses | 2,692,671 | - | - | - | 2,692,671 | - | - | - | 2,692,671 |
| Transportation | 907,678 | - | - | 766 | 908,444 | - | - | - | 908,444 |
| Fundraising expense | - | - | - | - | - | - | 459,809 | 459,809 | 459,809 |
| Office and warehouse expenses | 415,474 | 8,838 | 3,707 | 2,920 | 430,939 | 85,225 | 31,960 | 117,185 | 548,124 |
| Public relations and development | 189,248 | - | - | - | 189,248 | 5,853 | - | 5,853 | 195,101 |
| Depreciation and amortization | 343,316 | - | 574 | - | 343,890 | 21,915 | - | 21,915 | 365,805 |
| Utilities | 42,950 | - | - | - | 42,950 | 16,806 | 126,980 | 143,786 | 186,736 |
| Rent | 267,607 | - | - | - | 267,607 | 17,081 | - | 17,081 | 284,688 |
| Professional expenses | 33,831 | - | - | - | 33,831 | 36,537 | 64,956 | 101,493 | 135,324 |
| Travel | - | - | - | - | - | 105,039 | - | 105,039 | 105,039 |
| Computer expense | 94,114 | - | - | - | 94,114 | 23,187 | 19,095 | 42,282 | 136,396 |
| Membership fees | 38,931 | - | - | - | 38,931 | 7,786 | 1,947 | 9,733 | 48,664 |
| Insurance | 50,830 | - | - | - | 50,830 | 10,166 | 2,542 | 12,708 | 63,538 |
| Postage | 1,726 | - | - | - | 1,726 | 1,726 | 13,808 | 15,534 | 17,260 |
| Telephone | 6,370 | - | - | - | 6,370 | 2,124 | 2,124 | 4,248 | 10,618 |
| | <u>\$ 114,712,415</u> | <u>\$ 8,838</u> | <u>\$ 261,540</u> | <u>\$ 46,500</u> | <u>\$ 115,029,293</u> | <u>\$ 921,573</u> | <u>\$ 1,395,367</u> | <u>\$ 2,316,940</u> | <u>\$ 117,346,233</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

| | PROGRAM SERVICES | | | | SUPPORTING SERVICES | | | Total expenses |
|----------------------------------|----------------------|-------------------|------------------|----------------------|---------------------|-------------------|---------------------|----------------------|
| | Product distribution | Kids' Programs | Mobile Pantry | Total | Administrative | Fundraising | Total | |
| Donated food | \$ 85,477,044 | \$ 97,739 | \$ 50,543 | \$ 85,625,326 | \$ - | \$ - | \$ - | \$ 85,625,326 |
| Salaries and related expenses | 2,391,476 | 120,660 | 9,250 | 2,521,386 | 140,675 | 281,349 | 422,024 | 2,943,410 |
| Other program expenses | 1,592,704 | - | - | 1,592,704 | - | - | - | 1,592,704 |
| Transportation | 595,577 | - | 556 | 596,133 | - | - | - | 596,133 |
| Fundraising expense | - | - | - | - | - | 368,640 | 368,640 | 368,640 |
| Office and warehouse expenses | 278,209 | 2,598 | 2,851 | 283,658 | 57,068 | 21,401 | 78,469 | 362,127 |
| Public relations and development | 73,758 | - | - | 73,758 | 28,862 | 218,065 | 246,927 | 320,685 |
| Depreciation and amortization | 295,501 | 479 | - | 295,980 | 9,139 | - | 9,139 | 305,119 |
| Utilities | 154,549 | - | - | 154,549 | 9,865 | - | 9,865 | 164,414 |
| Rent | 139,093 | - | - | 139,093 | 8,878 | - | 8,878 | 147,971 |
| Professional expenses | 3,567 | - | - | 3,567 | 82,422 | 6,539 | 88,961 | 92,528 |
| Travel | 16,464 | - | - | 16,464 | 50,888 | 7,484 | 58,372 | 74,836 |
| Computer expense | 50,270 | - | - | 50,270 | 10,054 | 2,514 | 12,568 | 62,838 |
| Membership fees | 35,183 | - | - | 35,183 | 7,037 | 1,759 | 8,796 | 43,979 |
| Insurance | 30,294 | - | - | 30,294 | 6,059 | 1,514 | 7,573 | 37,867 |
| Postage | 1,233 | - | - | 1,233 | 1,233 | 9,866 | 11,099 | 12,332 |
| Telephone | 4,939 | - | - | 4,939 | 1,647 | 1,647 | 3,294 | 8,233 |
| Interest expense | 5,347 | - | - | 5,347 | - | - | - | 5,347 |
| | <u>\$ 91,145,208</u> | <u>\$ 221,476</u> | <u>\$ 63,200</u> | <u>\$ 91,429,884</u> | <u>\$ 413,827</u> | <u>\$ 920,778</u> | <u>\$ 1,334,605</u> | <u>\$ 92,764,489</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2019 AND 2018

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 2,549,578 | \$ 691,072 |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: | | |
| Add back (deduct) items not affecting cash: | | |
| (Increase) decrease in donated food inventory | (1,254,209) | 614,737 |
| Depreciation and amortization | 365,805 | 305,119 |
| Gain on disposal of property and equipment | - | (2,505) |
| Net assets contributed in merger, net of cash (see note 2) | (1,532,887) | - |
| Net investment income from beneficial interest in assets held by Community Foundation | (49,159) | - |
| Changes in operating assets and liabilities, net of merger: | | |
| Agency receivables | (72,135) | (44,001) |
| Other receivables | (109,608) | (6,691) |
| USDA receivables | (303,586) | (57,051) |
| Purchased food inventory | (24,994) | 26,981 |
| Prepaid expenses | (42,448) | (108,215) |
| Other assets | 1,462 | (11,621) |
| Accounts payable and accrued expenses | 396,773 | 189,878 |
| Agency deposits | 11,803 | (32,938) |
| Other liabilities | 49,281 | (37,045) |
| Net cash provided by (used in) operating activities | <u>(14,324)</u> | <u>1,527,720</u> |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchases of property and equipment | (437,227) | (331,305) |
| Withdrawals from beneficial interest in assets held by Community Foundation | 220,000 | - |
| Net cash used in investing activities | <u>(217,227)</u> | <u>(331,305)</u> |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Repayments on long-term debt | - | (233,037) |
| NET INCREASE (DECREASE) IN CASH | (231,551) | 963,378 |
| CASH, BEGINNING OF YEAR | <u>1,796,613</u> | <u>833,235</u> |
| CASH, END OF YEAR | <u>\$ 1,565,062</u> | <u>\$ 1,796,613</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION | | |
| Cash paid during the year for interest | \$ - | \$ 5,347 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay is a non-profit organization established to collect, warehouse and distribute salvageable food to social agencies which serve the needy. The organization (the "Food Bank" or "Feeding Tampa Bay") is a member of Feeding America Network. During the year ended June 30, 2019, the Food Bank merged with Trinity Café ("Trinity") (See note 2). Subsequently, Trinity continues as a program of Feeding Tampa Bay providing free, hot, healthy meals for those in need of a healthy meal, with a goal of restoring a sense of dignity to lives of those in need through nutritious meals and compassion.

Basis of Accounting

The Food Bank's financial statements have been prepared using the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred.

Basis of Presentation

The Food Bank has presented its financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") for not-for-profit organizations. Under this guidance, the Food Bank is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

- Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.
- Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met by actions of the Food Bank and/or the passage of time or that must be maintained by the Food Bank in perpetuity.

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Food Bank charges a small handling fee for donated food distributed to its network of agencies and records this revenue as shared maintenance fees. The Food Bank receives and distributes food under contractual agreements with the U.S. Department of Agriculture ("USDA") and receives a fee from the USDA based on pounds distributed. Agency receivables are presented net of an allowance for doubtful accounts of \$1,904 for the years ended June 30, 2019 and 2018.

The Food Bank reports gifts of goods and equipment as support without restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with restrictions. Absent explicit donor stipulation about how long those long-lived assets must be maintained, the Food Bank reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Income earned on the Food Bank's endowment (see Note 8) and beneficial interest in assets held by Community Foundation of Tampa Bay ("Community Foundation" or "Foundation")(see Note 3), which includes interest, dividends, unrealized gains and losses, and realized gains and losses, is recognized in the statements of activities and reported as an increase or decrease in net assets without donor restrictions, unless their use is restricted by a donor to a specified purpose, future period, or by law that extends donor restrictions.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

Cash

The Food Bank maintains cash balances at a financial institution that is insured under the Federal Deposit Insurance Corporation's (FDIC) Transaction Account Guarantee Program. Balances with the financial institution may exceed federally insured limits.

Donated Food Inventory

Donated food inventory is recorded at estimated fair value as net assets without donor restrictions in the accompanying statements of financial position. Estimated fair value of donated food inventory as of June 30, 2019 and 2018 is based on the most recent Product Valuation Survey Methodology prepared by Feeding America (report as of December 31, 2018 and 2017, respectively).

The Product Valuation Survey Methodology calculates the estimated fair value of donated food inventory utilizing the average wholesale price as determined by the *Spartan Finch Electronic Catalogs for Grocery, Bakery, Frozen, Dairy, General Merchandise, Health and Beauty, Processed Meat, Non-Department, and Produce* price catalogs for identical or similar food items. The value of donated food inventory as of June 30, 2019 and 2018 was \$2,228,960 and \$974,751, respectively.

Donated Goods and Services

Donated professional services (which include accounting and legal services) are reflected in the statement of activities at their fair value, if material. There were no significant professional services donations reflected in the accompanying financial statements for the years ended June 30, 2019 and 2018. Volunteer services not requiring specialized skills are not reflected in the financial statements since no objective basis exists for assigning values to many of these services. For the years ended June 30, 2019 and 2018, volunteer hours totaled approximately 84,000 and 64,000, respectively. Materials and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt. There were no donations of materials and other assets for the years ended June 30, 2019 and 2018.

Agency Deposits

Funds received by the Food Bank on behalf of other agencies for handling charges on future distributions of salvageable food are recorded as agency deposits.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities, at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment are recorded at cost, or estimated fair value for items donated. Maintenance and repairs, which do not improve efficiency or extend useful lives, are charged to operations as incurred. Depreciation and amortization is computed on the straight-line basis over the following estimated useful lives of the assets:

| | |
|-------------------------|-------------|
| Building | 39 years |
| Automobiles and trucks | 5 years |
| Refrigeration equipment | 7 years |
| Warehouse equipment | 3 – 7 years |
| Furniture and fixtures | 3 – 7 years |
| Kitchen equipment | 7 years |
| Other equipment | 3 – 7 years |

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

Leasehold improvements are amortized over the lesser of the useful life of the asset or the remaining life of the lease.

Income Taxes

The Food Bank qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue code and therefore has no provision for federal or state income taxes on tax-exempt activities. There were no significant non-exempt business activities during the years ended June 30, 2019 and 2018.

Impairment of Long-Lived Assets

The Food Bank reviews its long-lived assets for impairment as events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. The Food Bank evaluates the recoverability of long-lived assets by measuring the carrying amounts of the assets against their estimated undiscounted future cash flows. If such evaluations indicate that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. No impairment losses were recorded for the years ended June 30, 2019 and 2018.

Reclassification

Certain reclassifications have been made to the 2018 financial statements to conform to the 2019 financial statement presentation. Such reclassifications had no effect on change in net assets as previously reported.

ASU 2016-02 (Leases)

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This ASU will be effective for the Food Bank for the year ending June 30, 2022. The Food Bank is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Liquidity

At June 30, 2019 and 2018, the Food Bank had \$2,292,477 and \$2,159,914, respectively, of financial assets available to meet its cash needs for general expenditures within one year of the date of statements of financial position. Financial assets as of June 30, 2019 consisted of cash of \$1,348,768 and accounts receivable of \$943,709. Financial assets as of June 30, 2018 consisted of cash of \$1,761,613 and accounts receivable of \$398,301.

Financial assets of \$675,020 and \$35,000 as of June 30, 2019 and 2018, respectively, are subject to contractual and donor restrictions that make them unavailable for general expenditures within one year of the date of statements of financial position, and are excluded from the amounts noted above.

Expense Classification

The financial statements report certain categories of expenses that are attributable to program services, administrative, and fundraising. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses include salaries and related expenses and public relations and development, which are allocated on the basis of estimated time each department and job classification spent in each category. Expenses associated with office and warehouse supplies and rent have been allocated to the respective functional area based on square footage utilized by each department and job classification.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

2. MERGER

Effective January 1, 2019, the Food Bank merged with Trinity. Under the merger agreement, the Food Bank became the surviving organization and recorded the merger as a contribution. In accordance with the agreement, the Food Bank was initially required to reserve \$659,243, which was the amount of Trinity's cash plus liquid, marketable assets, plus receivables less all liabilities as of the effective date of the merger, for the purpose of purchasing or leasing of assets to operate new Trinity Cafés, funding pre-opening and start-up operating costs, and funding costs incurred to maintain existing Trinity Cafés. In connection with the merger, the Food Bank acquired certain assets and assumed certain liabilities for no consideration. The following table summarizes the estimated fair values of the assets contributed and liabilities assumed and the calculation of net assets reported in the accompanying statements of financial position.

| | |
|---|-------------------|
| Assets contributed: | |
| Cash | \$ 64,290 |
| Beneficial interest in assets held by Community Foundation of Tampa Bay | 629,567 |
| Accounts receivable | 60,079 |
| Property and equipment | <u>937,934</u> |
| | <u>1,691,870</u> |
| Liabilities assumed: | |
| Accounts payable | 67,347 |
| Accrued expenses | <u>27,346</u> |
| | <u>94,693</u> |
| Net assets contributed | 1,597,177 |
| Contributions with donor restrictions | <u>(659,243)</u> |
| Contributions without donor restrictions | <u>\$ 937,934</u> |

3. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION OF TAMPA BAY

The Food Bank holds an interest in the Trinity Café Reserve Fund (the "Fund") with Community Foundation of Tampa Bay. When Trinity Café merged with the Food Bank on January 1, 2019, this fund had a balance of \$629,567.

The Food Bank's investment in the Fund is stated at the fair value of the investments within the Fund. The Community Foundation of Tampa Bay holds the Fund unless and until a withdrawal is made by the Food Bank for purposes allowed for in the merger agreement. FTB holds a beneficial interest in assets held by the Community Foundation of Tampa Bay of \$458,726 at June 30, 2019, all of which are classified as net assets with donor restrictions in the accompanying statements of financial position.

Returns on beneficial interest in assets held by Community Fund of Tampa Bay, which are included in investment income in the accompanying statement of activities for the year ended June 30, 2019, are as follows:

| | |
|-----------------------------------|------------------|
| Interest and dividends | \$ 3,519 |
| Net realized and unrealized gains | 47,656 |
| Less: investment fees | <u>(2,016)</u> |
| | <u>\$ 49,159</u> |

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS

Fair Value Hierarchy

Feeding America follows the guidance of ASC Topic 820 for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that Feeding Tampa Bay has the ability to access at the measurement date.

Level 2: Inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs are unobservable and significant to the fair value measurement of the asset or liability.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

At June 30, 2019, fair value for beneficial interest in assets held by Community Foundation are classified as Level 2 because fair value is readily determinable from statements published by the Community Foundation.

5. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Land | \$ 338,382 | \$ 121,000 |
| Building | 1,105,572 | 469,000 |
| Automobiles and trucks | 1,560,718 | 1,464,781 |
| Refrigeration equipment | 449,443 | 445,451 |
| Warehouse equipment | 312,654 | 158,274 |
| Furniture and fixtures | 21,043 | 15,503 |
| Leasehold improvements | 454,048 | 239,474 |
| Kitchen equipment | 46,784 | - |
| Other equipment | <u>86,928</u> | <u>86,928</u> |
| | 4,375,572 | 3,000,411 |
| Less: Accumulated depreciation and amortization | <u>(1,841,412)</u> | <u>(1,475,607)</u> |
| | <u>\$ 2,534,160</u> | <u>\$ 1,524,804</u> |

Depreciation and amortization expense was \$365,805 and \$305,119 for the years ended June 30, 2019 and 2018, respectively.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

6. LINE OF CREDIT

The Food Bank maintains an agreement for a revolving line of credit in the amount of \$500,000 with a financial institution, which bears interest at one-month LIBOR plus 3.00% (5.40% and 5.09% at June 30, 2019 and 2018, respectively) and is collateralized by substantially all assets. There was no outstanding balance on the line of credit at June 30, 2019 and 2018.

7. COMMITMENTS

Operating leases

The Food Bank leases its warehouse, office, and a portion of its restaurant space under non-cancellable operating leases expiring at various times, with the last lease expiring in January 2024. One of the Food Bank's leases included a tenant improvement allowance in the amount of \$75,000. During June 2018, the lease was modified to extend the lease term, expand the amount of leased space, and increase the minimum annual future lease payments. The modification included an additional tenant improvement allowance in the amount of \$80,000. Tenant improvements are recorded by the Food Bank when funded by the landlord, recorded as deferred rent liability, and amortized over the life of the lease as a reduction in rent expense. The modification also included a rent free period from June 2018 through July 2018. The Food Bank records rent expense on a straight-line basis over the lease term.

Minimum annual future lease payments (including sales tax) on the leases noted above are as follows:

| Year Ending June 30, | |
|-------------------------|---------------------|
| 2020 | \$ 348,206 |
| 2021 | 366,147 |
| 2022 | 284,304 |
| 2023 | 10,272 |
| 2024 | <u>5,992</u> |
| | <u>\$ 1,014,921</u> |

Rental expense under all operating leases for the years ended June 30, 2019 and 2018 was approximately \$285,000 and \$148,000, respectively.

The Food Bank leases two buildings under a non-cancellable operating lease expiring in December 2021 to an unrelated third-party.

Minimum annual future lease rentals (including sales tax) on the lease noted above are as follows:

| Year Ending June 30, | |
|-------------------------|-------------------|
| 2020 | \$ 93,000 |
| 2021 | <u>46,500</u> |
| | <u>\$ 139,500</u> |

Rental income under this operating lease for the years ended June 30, 2019 and 2018 was \$93,000.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

8. NET ASSETS WITH RESTRICTIONS

Trinity Café

As of June 30, 2019, net assets restricted for the Trinity Café were \$640,020. This balance is restricted for costs relating to improvements at the cafes, expanding operations at current café locations, and/or operating and adding new café locations.

Kids' Programs

As of June 30, 2019 and 2018, net assets restricted for the Kids' Programs were \$36,242 and \$142,453, respectively. This balance is restricted for salaries and wages and direct costs for operating the Kids' Programs portion of the Food Bank. Expenses included for Kids' Programs were the cost of food and salaries for associates to assemble packages of food for distribution.

Mobile Pantries

As of June 30, 2019 and 2018, net assets restricted for the Mobile Pantries were \$48,000 and \$29,500, respectively. This balance is restricted for costs relating to operating mobile pantries, such as cost of food and delivery and distribution services.

Other

As of June 30, 2019 and 2018, other net assets with restrictions consisted of:

| | 2019 | 2018 |
|------------------------------|-------------------|-------------------|
| Agency capacity building | \$ 65,720 | \$ 97,500 |
| Fleet expansion | 6,000 | 72,708 |
| Mobile Pantry support | 7,475 | 50,000 |
| Epic Chef program | 26,600 | 36,500 |
| Senior grocery delivery | 127,486 | 28,058 |
| Food procurement | 204,570 | 11,580 |
| Other | 1,200 | 11,367 |
| Hunger relief | 21,393 | 7,500 |
| Employee training | 4,000 | - |
| Trailers for food collection | 193,472 | - |
| Employee salary & benefits | 40,000 | - |
| | <u>\$ 697,916</u> | <u>\$ 315,213</u> |

Endowment

During December 2009, the Food Bank received a \$15,000 restricted endowment from the Ted Fyffe Endowment Fund (the "Fund"). Proceeds from the endowment are to be held and administered by the Community Foundation. The Foundation shall make annual grants from the Fund to the Food Bank equal to the actual earnings on the Fund during the current year up to 5%. These funds are to be used only for direct service delivery activities, such as direct distribution of food to agencies or to needy individuals. During 2010, the Food Bank received a payment from the donor for an additional permanent endowment of \$20,000. As of June 30, 2019 and 2018, the balance was \$35,000, which is unavailable for general expenditure.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

9. SUBSEQUENT EVENTS

The Food Bank has evaluated subsequent events through the March 31, 2020, the date which these financial statements were available to be issued. Subsequent to year end, the Food Bank received a \$1,000,000 donation without restriction. Feeding Tampa Bay has announced the opening of its third Trinity Café and has signed a four year lease of dining & kitchen space. The lease commencement date was November 1, 2019 and the lease termination date is October 24, 2024 and permits two lease renewals, each of five years in length. Total minimum lease payments due under this lease are \$500 for the first two months and \$2,500 for each subsequent month. There were no other material subsequent events that required recognition or additional disclosure in these financial statements.



Delivering on the Promise.

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

TO THE BOARD OF DIRECTORS
FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay (the "Food Bank," a Florida not-for-profit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audits of the financial statements, we considered the Food Bank's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Food Bank's internal control. Accordingly, we do not express an opinion on the effectiveness of the Food Bank's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

SKODA MINOTTI & CO.

Skoda Minotti & Co.

Tampa, Florida
March 31, 2020



FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

YEARS ENDED JUNE 30, 2019 AND 2018

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Delivering on the Promise.

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS
FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

Report on the Financial Statements

We have audited the accompanying financial statements of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay (the "Food Bank," a Florida not-for-profit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, donated food inventory at June 30, 2019 and 2018 in the accompanying statements of financial position is reported at fair value of \$2,228,960 and \$974,751, respectively, consistent with industry practice used by other member food banks of the Feeding America Network. Since the Food Bank only charges a small handling fee when distributing donated food inventory to agencies, the actual cash received in exchange for distributing donated food inventory is substantially less than the carrying values shown in the financial statements. The change in donated food inventory for the year ended June 30, 2019 was an increase of \$1,254,209 and is included in the overall increase in net assets without donor restrictions for 2019 of \$1,614,566 as reported in the accompanying statement of activities. The change for the year without the effect for donated food inventory would be an increase in net assets without donor restrictions of \$360,357.

During the year ended June 30, 2019, the Food Bank merged with Trinity Café and as a result, recorded a contribution without donor restrictions of \$937,934 (see Note 2). The change in net assets without donor restrictions for the year excluding the effect of the increase in donated food inventory and the merger with Trinity Café was a decrease of \$577,577. During the year ended June 30, 2019, the change in net assets of \$2,549,578, less the effects for donated food of \$1,254,209 and the merger with Trinity Café of \$1,597,177, totaled \$(301,808).

The change in donated food inventory for the year ended June 30, 2018 was a decrease of \$614,737 and is included in the overall increase in net assets without donor restrictions for 2018 of \$517,965 as reported in the accompanying statement of activities. The change for the year without the effect for donated food inventory would be an increase in net assets without donor restrictions of \$1,132,702. Our opinion is not modified with respect to that matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020 on our consideration of the Food Bank's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay's internal control over financial reporting and compliance.

SKODA MINOTTI & CO.

Skoda Minotti & Co.

Tampa, Florida
March 31, 2020

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

| | 2019 | 2018 |
|--|---------------------|---------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$ 1,348,768 | \$ 1,761,613 |
| Cash, with restrictions | 181,294 | - |
| Cash, endowment | 35,000 | 35,000 |
| Beneficial interest in assets held by Community Foundation | 458,726 | - |
| USDA receivables | 546,649 | 243,063 |
| Other receivables | 236,860 | 67,173 |
| Agency receivables, net | 160,200 | 88,065 |
| Donated food inventory | 2,228,960 | 974,751 |
| Purchased food inventory | 55,589 | 30,595 |
| Prepaid expenses | 185,747 | 143,299 |
| | <u>5,437,793</u> | <u>3,343,559</u> |
| PROPERTY AND EQUIPMENT, NET | 2,534,160 | 1,524,804 |
| OTHER ASSETS | 25,459 | 26,921 |
| | <u>\$ 7,997,412</u> | <u>\$ 4,895,284</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued expenses | \$ 949,881 | \$ 458,415 |
| Agency deposits | 104,556 | 92,753 |
| | <u>1,054,437</u> | <u>551,168</u> |
| LONG-TERM LIABILITIES | | |
| Other liabilities | 82,889 | 33,608 |
| Total liabilities | <u>1,137,326</u> | <u>584,776</u> |
| NET ASSETS | | |
| Without donor restrictions - other | 3,173,948 | 2,813,591 |
| Without donor restrictions - donated food inventory | 2,228,960 | 974,751 |
| With donor restrictions - Trinity Café | 640,020 | - |
| With donor restrictions - Kids' Programs | 36,242 | 142,453 |
| With donor restrictions - Mobile Pantry | 48,000 | 29,500 |
| With donor restrictions - other | 697,916 | 315,213 |
| With donor restrictions - endowment | 35,000 | 35,000 |
| | <u>6,860,086</u> | <u>4,310,508</u> |
| | <u>\$ 7,997,412</u> | <u>\$ 4,895,284</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | | | | | Total |
|--|----------------------------|------------------------|-------------------------|----------------|---------------|------------|-----------|--------------|
| | Other | Donated Food Inventory | Trinity Café | Kids' Programs | Mobile Pantry | Other | Endowment | |
| PUBLIC SUPPORT AND REVENUE | | | | | | | | |
| Public support | | | | | | | | |
| Fundraising | | | | | | | | |
| Contributions | \$ 4,724,178 | \$ - | \$ - | \$ 155,329 | \$ 65,000 | \$ - | \$ - | \$ 4,944,507 |
| Contributions - Trinity Café merger | 937,934 | - | 659,243 | - | - | - | - | 1,597,177 |
| Grants | - | - | - | - | - | 1,251,904 | - | 1,251,904 |
| Special events | 608,169 | - | - | - | - | - | - | 608,169 |
| Total fundraising | 6,270,281 | - | 659,243 | 155,329 | 65,000 | 1,251,904 | - | 8,401,757 |
| Donated food received | - | 108,087,182 | - | - | - | - | - | 108,087,182 |
| Total public support | 6,270,281 | 108,087,182 | 659,243 | 155,329 | 65,000 | 1,251,904 | - | 116,488,939 |
| Revenue | | | | | | | | |
| Shared maintenance fees | 968,414 | - | - | - | - | - | - | 968,414 |
| Membership fees | 21,073 | - | - | - | - | - | - | 21,073 |
| Investment income, net | 55,864 | - | - | - | - | - | - | 55,864 |
| Other revenues | 98,817 | - | - | - | - | - | - | 98,817 |
| USDA & other governmental revenue | 2,262,704 | - | - | - | - | - | - | 2,262,704 |
| Net assets released from restriction - satisfied by payments | 1,196,464 | - | (19,223) | (261,540) | (46,500) | (869,201) | - | - |
| Total public support and revenue | 10,873,617 | 108,087,182 | 640,020 | (106,211) | 18,500 | 382,703 | - | 119,895,811 |
| EXPENSES | | | | | | | | |
| Program services | | | | | | | | |
| Product distribution - other | 8,025,387 | - | - | - | - | - | - | 8,025,387 |
| Product distribution and waste - donated food | - | 106,687,028 | - | - | - | - | - | 106,687,028 |
| Trinity Café | 8,838 | - | - | - | - | - | - | 8,838 |
| Kids' Programs | 148,700 | 112,840 | - | - | - | - | - | 261,540 |
| Mobile Pantry | 13,395 | 33,105 | - | - | - | - | - | 46,500 |
| Supporting services | | | | | | | | |
| Administrative | 921,573 | - | - | - | - | - | - | 921,573 |
| Fundraising | 1,395,367 | - | - | - | - | - | - | 1,395,367 |
| Total program and supporting services | 10,513,260 | 106,832,973 | - | - | - | - | - | 117,346,233 |
| CHANGE IN NET ASSETS | 360,357 | 1,254,209 | 640,020 | (106,211) | 18,500 | 382,703 | - | 2,549,578 |
| NET ASSETS, JULY 1, 2018 | 2,813,591 | 974,751 | - | 142,453 | 29,500 | 315,213 | 35,000 | 4,310,508 |
| NET ASSETS, JUNE 30, 2019 | \$ 3,173,948 | \$ 2,228,960 | \$ 640,020 | \$ 36,242 | \$ 48,000 | \$ 697,916 | \$ 35,000 | \$ 6,860,086 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2018

| | WITHOUT DONOR RESTRICTIONS | | WITH DONOR RESTRICTIONS | | | | Total |
|--|----------------------------|------------------------|-------------------------|---------------|------------|-----------|--------------|
| | Other | Donated Food Inventory | Kids' Programs | Mobile Pantry | Other | Endowment | |
| PUBLIC SUPPORT AND REVENUE | | | | | | | |
| Public support | | | | | | | |
| Fundraising | | | | | | | |
| Contributions | \$ 5,080,443 | \$ - | \$ 318,747 | \$ 65,500 | \$ - | \$ - | \$ 5,464,690 |
| Grants | - | - | - | - | 429,539 | - | 429,539 |
| Special events | 294,428 | - | - | - | - | - | 294,428 |
| Total fundraising | 5,374,871 | - | 318,747 | 65,500 | 429,539 | - | 6,188,657 |
| Donated food received | - | 85,010,589 | - | - | - | - | 85,010,589 |
| Total public support | 5,374,871 | 85,010,589 | 318,747 | 65,500 | 429,539 | - | 91,199,246 |
| Revenue | | | | | | | |
| Shared maintenance fees | 663,593 | - | - | - | - | - | 663,593 |
| Membership fees | 4,700 | - | - | - | - | - | 4,700 |
| Gain on disposal of property and equipment | 2,505 | - | - | - | - | - | 2,505 |
| Other revenues | 94,315 | - | - | - | - | - | 94,315 |
| USDA & other governmental revenue | 1,491,202 | - | - | - | - | - | 1,491,202 |
| Net assets released from restriction - satisfied by payments | 640,679 | - | (221,746) | (63,200) | (355,733) | - | - |
| Total public support and revenue | 8,271,865 | 85,010,589 | 97,001 | 2,300 | 73,806 | - | 93,455,561 |
| EXPENSES | | | | | | | |
| Program services | | | | | | | |
| Product distribution - other | 5,668,164 | - | - | - | - | - | 5,668,164 |
| Product distribution and waste - donated food | - | 85,477,044 | - | - | - | - | 85,477,044 |
| Kids' Programs | 123,737 | 97,739 | - | - | - | - | 221,476 |
| Mobile Pantry | 12,657 | 50,543 | - | - | - | - | 63,200 |
| Supporting services | | | | | | | |
| Administrative | 413,827 | - | - | - | - | - | 413,827 |
| Fundraising | 920,778 | - | - | - | - | - | 920,778 |
| Total program and supporting services | 7,139,163 | 85,625,326 | - | - | - | - | 92,764,489 |
| CHANGE IN NET ASSETS | 1,132,702 | (614,737) | 97,001 | 2,300 | 73,806 | - | 691,072 |
| NET ASSETS, JULY 1, 2017 | 1,680,889 | 1,589,488 | 45,452 | 27,200 | 241,407 | 35,000 | 3,619,436 |
| NET ASSETS, JUNE 30, 2018 | \$ 2,813,591 | \$ 974,751 | \$ 142,453 | \$ 29,500 | \$ 315,213 | \$ 35,000 | \$ 4,310,508 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2019

| | PROGRAM SERVICES | | | | SUPPORTING SERVICES | | | Total expenses | |
|----------------------------------|-----------------------|-----------------|-------------------|------------------|-----------------------|-------------------|---------------------|---------------------|-----------------------|
| | Product distribution | Trinity Café | Kids' Programs | Mobile Pantry | Total | Administrative | Fundraising | | Total |
| Donated food | \$ 106,687,028 | \$ - | \$ 112,840 | \$ 33,105 | \$ 106,832,973 | \$ - | \$ - | \$ - | \$ 106,832,973 |
| Salaries and related expenses | 2,940,641 | - | 144,419 | 9,709 | 3,094,769 | 588,128 | 672,146 | 1,260,274 | 4,355,043 |
| Other program expenses | 2,692,671 | - | - | - | 2,692,671 | - | - | - | 2,692,671 |
| Transportation | 907,678 | - | - | 766 | 908,444 | - | - | - | 908,444 |
| Fundraising expense | - | - | - | - | - | - | 459,809 | 459,809 | 459,809 |
| Office and warehouse expenses | 415,474 | 8,838 | 3,707 | 2,920 | 430,939 | 85,225 | 31,960 | 117,185 | 548,124 |
| Public relations and development | 189,248 | - | - | - | 189,248 | 5,853 | - | 5,853 | 195,101 |
| Depreciation and amortization | 343,316 | - | 574 | - | 343,890 | 21,915 | - | 21,915 | 365,805 |
| Utilities | 42,950 | - | - | - | 42,950 | 16,806 | 126,980 | 143,786 | 186,736 |
| Rent | 267,607 | - | - | - | 267,607 | 17,081 | - | 17,081 | 284,688 |
| Professional expenses | 33,831 | - | - | - | 33,831 | 36,537 | 64,956 | 101,493 | 135,324 |
| Travel | - | - | - | - | - | 105,039 | - | 105,039 | 105,039 |
| Computer expense | 94,114 | - | - | - | 94,114 | 23,187 | 19,095 | 42,282 | 136,396 |
| Membership fees | 38,931 | - | - | - | 38,931 | 7,786 | 1,947 | 9,733 | 48,664 |
| Insurance | 50,830 | - | - | - | 50,830 | 10,166 | 2,542 | 12,708 | 63,538 |
| Postage | 1,726 | - | - | - | 1,726 | 1,726 | 13,808 | 15,534 | 17,260 |
| Telephone | 6,370 | - | - | - | 6,370 | 2,124 | 2,124 | 4,248 | 10,618 |
| | <u>\$ 114,712,415</u> | <u>\$ 8,838</u> | <u>\$ 261,540</u> | <u>\$ 46,500</u> | <u>\$ 115,029,293</u> | <u>\$ 921,573</u> | <u>\$ 1,395,367</u> | <u>\$ 2,316,940</u> | <u>\$ 117,346,233</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

| | PROGRAM SERVICES | | | | SUPPORTING SERVICES | | | Total expenses |
|----------------------------------|----------------------|-------------------|------------------|----------------------|---------------------|-------------------|---------------------|----------------------|
| | Product distribution | Kids' Programs | Mobile Pantry | Total | Administrative | Fundraising | Total | |
| Donated food | \$ 85,477,044 | \$ 97,739 | \$ 50,543 | \$ 85,625,326 | \$ - | \$ - | \$ - | \$ 85,625,326 |
| Salaries and related expenses | 2,391,476 | 120,660 | 9,250 | 2,521,386 | 140,675 | 281,349 | 422,024 | 2,943,410 |
| Other program expenses | 1,592,704 | - | - | 1,592,704 | - | - | - | 1,592,704 |
| Transportation | 595,577 | - | 556 | 596,133 | - | - | - | 596,133 |
| Fundraising expense | - | - | - | - | - | 368,640 | 368,640 | 368,640 |
| Office and warehouse expenses | 278,209 | 2,598 | 2,851 | 283,658 | 57,068 | 21,401 | 78,469 | 362,127 |
| Public relations and development | 73,758 | - | - | 73,758 | 28,862 | 218,065 | 246,927 | 320,685 |
| Depreciation and amortization | 295,501 | 479 | - | 295,980 | 9,139 | - | 9,139 | 305,119 |
| Utilities | 154,549 | - | - | 154,549 | 9,865 | - | 9,865 | 164,414 |
| Rent | 139,093 | - | - | 139,093 | 8,878 | - | 8,878 | 147,971 |
| Professional expenses | 3,567 | - | - | 3,567 | 82,422 | 6,539 | 88,961 | 92,528 |
| Travel | 16,464 | - | - | 16,464 | 50,888 | 7,484 | 58,372 | 74,836 |
| Computer expense | 50,270 | - | - | 50,270 | 10,054 | 2,514 | 12,568 | 62,838 |
| Membership fees | 35,183 | - | - | 35,183 | 7,037 | 1,759 | 8,796 | 43,979 |
| Insurance | 30,294 | - | - | 30,294 | 6,059 | 1,514 | 7,573 | 37,867 |
| Postage | 1,233 | - | - | 1,233 | 1,233 | 9,866 | 11,099 | 12,332 |
| Telephone | 4,939 | - | - | 4,939 | 1,647 | 1,647 | 3,294 | 8,233 |
| Interest expense | 5,347 | - | - | 5,347 | - | - | - | 5,347 |
| | <u>\$ 91,145,208</u> | <u>\$ 221,476</u> | <u>\$ 63,200</u> | <u>\$ 91,429,884</u> | <u>\$ 413,827</u> | <u>\$ 920,778</u> | <u>\$ 1,334,605</u> | <u>\$ 92,764,489</u> |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2019 AND 2018

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 2,549,578 | \$ 691,072 |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: | | |
| Add back (deduct) items not affecting cash: | | |
| (Increase) decrease in donated food inventory | (1,254,209) | 614,737 |
| Depreciation and amortization | 365,805 | 305,119 |
| Gain on disposal of property and equipment | - | (2,505) |
| Net assets contributed in merger, net of cash (see note 2) | (1,532,887) | - |
| Net investment income from beneficial interest in assets held by Community Foundation | (49,159) | - |
| Changes in operating assets and liabilities, net of merger: | | |
| Agency receivables | (72,135) | (44,001) |
| Other receivables | (109,608) | (6,691) |
| USDA receivables | (303,586) | (57,051) |
| Purchased food inventory | (24,994) | 26,981 |
| Prepaid expenses | (42,448) | (108,215) |
| Other assets | 1,462 | (11,621) |
| Accounts payable and accrued expenses | 396,773 | 189,878 |
| Agency deposits | 11,803 | (32,938) |
| Other liabilities | 49,281 | (37,045) |
| Net cash provided by (used in) operating activities | <u>(14,324)</u> | <u>1,527,720</u> |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchases of property and equipment | (437,227) | (331,305) |
| Withdrawals from beneficial interest in assets held by Community Foundation | 220,000 | - |
| Net cash used in investing activities | <u>(217,227)</u> | <u>(331,305)</u> |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Repayments on long-term debt | - | (233,037) |
| NET INCREASE (DECREASE) IN CASH | (231,551) | 963,378 |
| CASH, BEGINNING OF YEAR | <u>1,796,613</u> | <u>833,235</u> |
| CASH, END OF YEAR | <u>\$ 1,565,062</u> | <u>\$ 1,796,613</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION | | |
| Cash paid during the year for interest | \$ - | \$ 5,347 |

The accompanying notes are an integral part of these financial statements.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay is a non-profit organization established to collect, warehouse and distribute salvageable food to social agencies which serve the needy. The organization (the "Food Bank" or "Feeding Tampa Bay") is a member of Feeding America Network. During the year ended June 30, 2019, the Food Bank merged with Trinity Café ("Trinity") (See note 2). Subsequently, Trinity continues as a program of Feeding Tampa Bay providing free, hot, healthy meals for those in need of a healthy meal, with a goal of restoring a sense of dignity to lives of those in need through nutritious meals and compassion.

Basis of Accounting

The Food Bank's financial statements have been prepared using the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when incurred.

Basis of Presentation

The Food Bank has presented its financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") for not-for-profit organizations. Under this guidance, the Food Bank is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

- Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.
- Net Assets With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met by actions of the Food Bank and/or the passage of time or that must be maintained by the Food Bank in perpetuity.

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Food Bank charges a small handling fee for donated food distributed to its network of agencies and records this revenue as shared maintenance fees. The Food Bank receives and distributes food under contractual agreements with the U.S. Department of Agriculture ("USDA") and receives a fee from the USDA based on pounds distributed. Agency receivables are presented net of an allowance for doubtful accounts of \$1,904 for the years ended June 30, 2019 and 2018.

The Food Bank reports gifts of goods and equipment as support without restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with restrictions. Absent explicit donor stipulation about how long those long-lived assets must be maintained, the Food Bank reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Income earned on the Food Bank's endowment (see Note 8) and beneficial interest in assets held by Community Foundation of Tampa Bay ("Community Foundation" or "Foundation")(see Note 3), which includes interest, dividends, unrealized gains and losses, and realized gains and losses, is recognized in the statements of activities and reported as an increase or decrease in net assets without donor restrictions, unless their use is restricted by a donor to a specified purpose, future period, or by law that extends donor restrictions.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

Cash

The Food Bank maintains cash balances at a financial institution that is insured under the Federal Deposit Insurance Corporation's (FDIC) Transaction Account Guarantee Program. Balances with the financial institution may exceed federally insured limits.

Donated Food Inventory

Donated food inventory is recorded at estimated fair value as net assets without donor restrictions in the accompanying statements of financial position. Estimated fair value of donated food inventory as of June 30, 2019 and 2018 is based on the most recent Product Valuation Survey Methodology prepared by Feeding America (report as of December 31, 2018 and 2017, respectively).

The Product Valuation Survey Methodology calculates the estimated fair value of donated food inventory utilizing the average wholesale price as determined by the *Spartan Finch Electronic Catalogs* for *Grocery, Bakery, Frozen, Dairy, General Merchandise, Health and Beauty, Processed Meat, Non-Department, and Produce* price catalogs for identical or similar food items. The value of donated food inventory as of June 30, 2019 and 2018 was \$2,228,960 and \$974,751, respectively.

Donated Goods and Services

Donated professional services (which include accounting and legal services) are reflected in the statement of activities at their fair value, if material. There were no significant professional services donations reflected in the accompanying financial statements for the years ended June 30, 2019 and 2018. Volunteer services not requiring specialized skills are not reflected in the financial statements since no objective basis exists for assigning values to many of these services. For the years ended June 30, 2019 and 2018, volunteer hours totaled approximately 84,000 and 64,000, respectively. Materials and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt. There were no donations of materials and other assets for the years ended June 30, 2019 and 2018.

Agency Deposits

Funds received by the Food Bank on behalf of other agencies for handling charges on future distributions of salvageable food are recorded as agency deposits.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities, at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment

Property and equipment are recorded at cost, or estimated fair value for items donated. Maintenance and repairs, which do not improve efficiency or extend useful lives, are charged to operations as incurred. Depreciation and amortization is computed on the straight-line basis over the following estimated useful lives of the assets:

| | |
|-------------------------|-------------|
| Building | 39 years |
| Automobiles and trucks | 5 years |
| Refrigeration equipment | 7 years |
| Warehouse equipment | 3 – 7 years |
| Furniture and fixtures | 3 – 7 years |
| Kitchen equipment | 7 years |
| Other equipment | 3 – 7 years |

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

Leasehold improvements are amortized over the lesser of the useful life of the asset or the remaining life of the lease.

Income Taxes

The Food Bank qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue code and therefore has no provision for federal or state income taxes on tax-exempt activities. There were no significant non-exempt business activities during the years ended June 30, 2019 and 2018.

Impairment of Long-Lived Assets

The Food Bank reviews its long-lived assets for impairment as events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. The Food Bank evaluates the recoverability of long-lived assets by measuring the carrying amounts of the assets against their estimated undiscounted future cash flows. If such evaluations indicate that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. No impairment losses were recorded for the years ended June 30, 2019 and 2018.

Reclassification

Certain reclassifications have been made to the 2018 financial statements to conform to the 2019 financial statement presentation. Such reclassifications had no effect on change in net assets as previously reported.

ASU 2016-02 (Leases)

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This ASU will be effective for the Food Bank for the year ending June 30, 2022. The Food Bank is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Liquidity

At June 30, 2019 and 2018, the Food Bank had \$2,292,477 and \$2,159,914, respectively, of financial assets available to meet its cash needs for general expenditures within one year of the date of statements of financial position. Financial assets as of June 30, 2019 consisted of cash of \$1,348,768 and accounts receivable of \$943,709. Financial assets as of June 30, 2018 consisted of cash of \$1,761,613 and accounts receivable of \$398,301.

Financial assets of \$675,020 and \$35,000 as of June 30, 2019 and 2018, respectively, are subject to contractual and donor restrictions that make them unavailable for general expenditures within one year of the date of statements of financial position, and are excluded from the amounts noted above.

Expense Classification

The financial statements report certain categories of expenses that are attributable to program services, administrative, and fundraising. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses include salaries and related expenses and public relations and development, which are allocated on the basis of estimated time each department and job classification spent in each category. Expenses associated with office and warehouse supplies and rent have been allocated to the respective functional area based on square footage utilized by each department and job classification.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

2. MERGER

Effective January 1, 2019, the Food Bank merged with Trinity. Under the merger agreement, the Food Bank became the surviving organization and recorded the merger as a contribution. In accordance with the agreement, the Food Bank was initially required to reserve \$659,243, which was the amount of Trinity's cash plus liquid, marketable assets, plus receivables less all liabilities as of the effective date of the merger, for the purpose of purchasing or leasing of assets to operate new Trinity Cafés, funding pre-opening and start-up operating costs, and funding costs incurred to maintain existing Trinity Cafés. In connection with the merger, the Food Bank acquired certain assets and assumed certain liabilities for no consideration. The following table summarizes the estimated fair values of the assets contributed and liabilities assumed and the calculation of net assets reported in the accompanying statements of financial position.

| | |
|---|-------------------|
| Assets contributed: | |
| Cash | \$ 64,290 |
| Beneficial interest in assets held by Community Foundation of Tampa Bay | 629,567 |
| Accounts receivable | 60,079 |
| Property and equipment | <u>937,934</u> |
| | <u>1,691,870</u> |
| Liabilities assumed: | |
| Accounts payable | 67,347 |
| Accrued expenses | <u>27,346</u> |
| | <u>94,693</u> |
| Net assets contributed | 1,597,177 |
| Contributions with donor restrictions | <u>(659,243)</u> |
| Contributions without donor restrictions | <u>\$ 937,934</u> |

3. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION OF TAMPA BAY

The Food Bank holds an interest in the Trinity Café Reserve Fund (the "Fund") with Community Foundation of Tampa Bay. When Trinity Café merged with the Food Bank on January 1, 2019, this fund had a balance of \$629,567.

The Food Bank's investment in the Fund is stated at the fair value of the investments within the Fund. The Community Foundation of Tampa Bay holds the Fund unless and until a withdrawal is made by the Food Bank for purposes allowed for in the merger agreement. FTB holds a beneficial interest in assets held by the Community Foundation of Tampa Bay of \$458,726 at June 30, 2019, all of which are classified as net assets with donor restrictions in the accompanying statements of financial position.

Returns on beneficial interest in assets held by Community Fund of Tampa Bay, which are included in investment income in the accompanying statement of activities for the year ended June 30, 2019, are as follows:

| | |
|-----------------------------------|------------------|
| Interest and dividends | \$ 3,519 |
| Net realized and unrealized gains | 47,656 |
| Less: investment fees | <u>(2,016)</u> |
| | <u>\$ 49,159</u> |

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS

Fair Value Hierarchy

Feeding America follows the guidance of ASC Topic 820 for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that Feeding Tampa Bay has the ability to access at the measurement date.

Level 2: Inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs are unobservable and significant to the fair value measurement of the asset or liability.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

At June 30, 2019, fair value for beneficial interest in assets held by Community Foundation are classified as Level 2 because fair value is readily determinable from statements published by the Community Foundation.

5. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Land | \$ 338,382 | \$ 121,000 |
| Building | 1,105,572 | 469,000 |
| Automobiles and trucks | 1,560,718 | 1,464,781 |
| Refrigeration equipment | 449,443 | 445,451 |
| Warehouse equipment | 312,654 | 158,274 |
| Furniture and fixtures | 21,043 | 15,503 |
| Leasehold improvements | 454,048 | 239,474 |
| Kitchen equipment | 46,784 | - |
| Other equipment | <u>86,928</u> | <u>86,928</u> |
| | 4,375,572 | 3,000,411 |
| Less: Accumulated depreciation and amortization | <u>(1,841,412)</u> | <u>(1,475,607)</u> |
| | <u>\$ 2,534,160</u> | <u>\$ 1,524,804</u> |

Depreciation and amortization expense was \$365,805 and \$305,119 for the years ended June 30, 2019 and 2018, respectively.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

6. LINE OF CREDIT

The Food Bank maintains an agreement for a revolving line of credit in the amount of \$500,000 with a financial institution, which bears interest at one-month LIBOR plus 3.00% (5.40% and 5.09% at June 30, 2019 and 2018, respectively) and is collateralized by substantially all assets. There was no outstanding balance on the line of credit at June 30, 2019 and 2018.

7. COMMITMENTS

Operating leases

The Food Bank leases its warehouse, office, and a portion of its restaurant space under non-cancellable operating leases expiring at various times, with the last lease expiring in January 2024. One of the Food Bank's leases included a tenant improvement allowance in the amount of \$75,000. During June 2018, the lease was modified to extend the lease term, expand the amount of leased space, and increase the minimum annual future lease payments. The modification included an additional tenant improvement allowance in the amount of \$80,000. Tenant improvements are recorded by the Food Bank when funded by the landlord, recorded as deferred rent liability, and amortized over the life of the lease as a reduction in rent expense. The modification also included a rent free period from June 2018 through July 2018. The Food Bank records rent expense on a straight-line basis over the lease term.

Minimum annual future lease payments (including sales tax) on the leases noted above are as follows:

| Year Ending June 30, | |
|-------------------------|---------------------|
| 2020 | \$ 348,206 |
| 2021 | 366,147 |
| 2022 | 284,304 |
| 2023 | 10,272 |
| 2024 | <u>5,992</u> |
| | <u>\$ 1,014,921</u> |

Rental expense under all operating leases for the years ended June 30, 2019 and 2018 was approximately \$285,000 and \$148,000, respectively.

The Food Bank leases two buildings under a non-cancellable operating lease expiring in December 2021 to an unrelated third-party.

Minimum annual future lease rentals (including sales tax) on the lease noted above are as follows:

| Year Ending June 30, | |
|-------------------------|-------------------|
| 2020 | \$ 93,000 |
| 2021 | <u>46,500</u> |
| | <u>\$ 139,500</u> |

Rental income under this operating lease for the years ended June 30, 2019 and 2018 was \$93,000.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

8. NET ASSETS WITH RESTRICTIONS

Trinity Café

As of June 30, 2019, net assets restricted for the Trinity Café were \$640,020. This balance is restricted for costs relating to improvements at the cafes, expanding operations at current café locations, and/or operating and adding new café locations.

Kids' Programs

As of June 30, 2019 and 2018, net assets restricted for the Kids' Programs were \$36,242 and \$142,453, respectively. This balance is restricted for salaries and wages and direct costs for operating the Kids' Programs portion of the Food Bank. Expenses included for Kids' Programs were the cost of food and salaries for associates to assemble packages of food for distribution.

Mobile Pantries

As of June 30, 2019 and 2018, net assets restricted for the Mobile Pantries were \$48,000 and \$29,500, respectively. This balance is restricted for costs relating to operating mobile pantries, such as cost of food and delivery and distribution services.

Other

As of June 30, 2019 and 2018, other net assets with restrictions consisted of:

| | 2019 | 2018 |
|------------------------------|-------------------|-------------------|
| Agency capacity building | \$ 65,720 | \$ 97,500 |
| Fleet expansion | 6,000 | 72,708 |
| Mobile Pantry support | 7,475 | 50,000 |
| Epic Chef program | 26,600 | 36,500 |
| Senior grocery delivery | 127,486 | 28,058 |
| Food procurement | 204,570 | 11,580 |
| Other | 1,200 | 11,367 |
| Hunger relief | 21,393 | 7,500 |
| Employee training | 4,000 | - |
| Trailers for food collection | 193,472 | - |
| Employee salary & benefits | 40,000 | - |
| | <u>\$ 697,916</u> | <u>\$ 315,213</u> |

Endowment

During December 2009, the Food Bank received a \$15,000 restricted endowment from the Ted Fyffe Endowment Fund (the "Fund"). Proceeds from the endowment are to be held and administered by the Community Foundation. The Foundation shall make annual grants from the Fund to the Food Bank equal to the actual earnings on the Fund during the current year up to 5%. These funds are to be used only for direct service delivery activities, such as direct distribution of food to agencies or to needy individuals. During 2010, the Food Bank received a payment from the donor for an additional permanent endowment of \$20,000. As of June 30, 2019 and 2018, the balance was \$35,000, which is unavailable for general expenditure.

FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

NOTES TO THE FINANCIAL STATEMENTS

9. SUBSEQUENT EVENTS

The Food Bank has evaluated subsequent events through the March 31, 2020, the date which these financial statements were available to be issued. Subsequent to year end, the Food Bank received a \$1,000,000 donation without restriction. Feeding Tampa Bay has announced the opening of its third Trinity Café and has signed a four year lease of dining & kitchen space. The lease commencement date was November 1, 2019 and the lease termination date is October 24, 2024 and permits two lease renewals, each of five years in length. Total minimum lease payments due under this lease are \$500 for the first two months and \$2,500 for each subsequent month. There were no other material subsequent events that required recognition or additional disclosure in these financial statements.



Delivering on the Promise.

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

TO THE BOARD OF DIRECTORS
FEEDING AMERICA TAMPA BAY, INC. dba FEEDING TAMPA BAY

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Feeding America Tampa Bay, Inc. dba Feeding Tampa Bay (the "Food Bank," a Florida not-for-profit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2020.

Internal Control over Financial Reporting

In planning and performing our audits of the financial statements, we considered the Food Bank's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Food Bank's internal control. Accordingly, we do not express an opinion on the effectiveness of the Food Bank's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

SKODA MINOTTI & CO.

Skoda Minotti & Co.

Tampa, Florida
March 31, 2020

**COMMUNITY DEVELOPMENT BLOCK GRANT – CORONAVIRUS RESPONSE PROGRAM SUBAWARD
SPECIFIC PERFORMANCE AGREEMENT**

This COMMUNITY DEVELOPMENT BLOCK GRANT – CORONAVIRUS RESPONSE PROGRAM SUBAWARD (AGREEMENT), is made by and between **Pinellas County** (hereinafter **COUNTY**), a political subdivision of the State of Florida, having its principal office at 315 Court Street, Clearwater, Florida 33756 and **Feeding America Tampa Bay, Inc. d/b/a Feeding Tampa Bay** (hereinafter **AGENCY**), a not-for-profit corporation organized under the laws of the State of Florida, having its principal office at 4702 Transport Drive, Building 6, Tampa, Florida 33605:

WHEREAS, the **COUNTY'S** long-term community development goal is to develop livable communities by providing decent housing, a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income, and to aid in the prevention and elimination of slums and blight; and

WHEREAS, the **COUNTY'S** 2019-2020 Community Development Annual Action Plan (Action Plan) includes Community Development Block Grant (CDBG) funds from the Department of Housing and Urban Development (HUD) under Title 1 of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5301 et seq.) to provide housing, public services, community development and other assistance to eligible beneficiaries; and

WHEREAS, the 2019-2020 Action Plan certifies the **COUNTY'S** compliance with Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), and Emergency Solutions Grant (ESG) regulations and specifies projects to be funded under those grants; and

WHEREAS, the Board of County Commissioners, in Resolution 19-48, approved the 2019-2020 Action Plan; and

WHEREAS, through the Coronavirus Aid, Relief and Economic Security Act (CARES Act) (Public Law 116-136), a supplemental award of CDBG Coronavirus Response funds (CDBG-CV) was made available for grants to prevent, prepare for, and respond to the Coronavirus pandemic (COVID-19); and

WHEREAS, HUD has allocated CDBG-CV funds to Pinellas County to be used to fund activities that mitigate the impacts of COVID-19 on low- and moderate-income residents; and

WHEREAS, the Board of County Commissioners approved a Substantial Amendment to the 2019-2020 Action Plan to include CDBG-CV funds in order to carry out eligible activities; and

WHEREAS, HUD has approved the **COUNTY'S** Action Plan and use of funds for the activities identified in the Action Plan and Substantial Amendment to the Action Plan; and

WHEREAS, as a result of the submission and approval of the **COUNTY'S** Action Plan and Substantial Amendment to the Action Plan, **COUNTY** and HUD have entered into Funding Approval/Agreements; and

WHEREAS, the **AGENCY** has requested funding for costs to prevent, prepare for, and respond to COVID-19, hereinafter referred to as the Feeding Tampa Bay Operations Project; and

WHEREAS, this is an eligible project and meets the criteria of a National Objective under CDBG regulations at 24 CFR Part 570.201(e) and 24 CFR Part 570.208(a)(2)(i)(A); and

WHEREAS, the CDBG-CV Public Services Program was approved as a project in the Substantial Amendment to the Action Plan and the **AGENCY'S** request for funding is eligible under the project; and

WHEREAS, the **COUNTY** will serve as a pass-through entity for **AGENCY** to receive CDBG-CV funding for the project; and

WHEREAS, under the CDBG-CV Grant and other applicable Federal law, it is required that the **COUNTY** and the **AGENCY** enter into a written subrecipient agreement for the implementation of this activity; and

WHEREAS, the Pinellas County Housing and Community Development Department (DEPARTMENT) administers the CDBG program, including the CDBG-CV funding, on behalf of the **COUNTY**.

NOW, THEREFORE, in consideration of the mutual performance of the promises and covenants contained herein, **COUNTY** and **AGENCY** agree as follows:

1. PROJECT DESCRIPTION

- a) The **AGENCY** shall distribute nutrient-dense food to approximately 16,215 low- and moderate-income individuals via its mobile and mega food pantry operations; hereinafter referred to as the "PROJECT." **COUNTY** shall provide funds, in support of the PROJECT, to **AGENCY** under this AGREEMENT for costs associated with the operating expenses and supplies of the mobile and mega food distribution operations, related to the PROJECT by the **AGENCY**.
- b) **AGENCY** agrees that any equipment purchases to be reimbursed under this AGREEMENT shall be approved in advance by **COUNTY**, if expense is estimated to be \$500 or more. **AGENCY** agrees that it is **AGENCY'S** responsibility to notify **COUNTY** and provide two bids with notice of said items. Any said purchases made without prior **COUNTY** approval shall not be eligible for reimbursement.

2. MONITORING

COUNTY shall have the right to monitor the **AGENCY** to ensure funding provided by this AGREEMENT is used for authorized purposes, and that performance goals are achieved by evaluating performance against goals and standards as stated above.

Depending on the **COUNTY'S** assessment of risk of performance by **AGENCY**, additional requirements may be imposed on the **AGENCY**, including training, technical assistance, desk-top and on-site reviews.

Substandard performance as determined by the **COUNTY** will constitute noncompliance with this AGREEMENT.

3. TERM OF AGREEMENT; EFFECTIVE DATE

This AGREEMENT shall become valid and binding upon proper execution by the parties hereto, and unless terminated pursuant to the terms herein, shall continue in full force and effect until **December 31, 2020**, or until **COUNTY'S** full and complete disbursement of funding to **AGENCY**, whichever comes first. **AGENCY** may use the funds provided herein to cover eligible PROJECT expenses incurred by the **AGENCY** between **March 27, 2020 – December 31, 2020**.

4. FUNDING

- a) **COUNTY**, through DEPARTMENT, shall pay **AGENCY** a maximum of **\$96,000.00 (Ninety-Six Thousand and NO/100 Dollars)** in CDBG-CV funding for the PROJECT described in Section 1 ("Project Description") of this AGREEMENT.
- b) If **AGENCY** receives notification from a third-party funding source of an offer for additional funding to complete the PROJECT, **AGENCY** shall notify **COUNTY** in writing within thirty (30) days of receiving notification and submit a cost allocation plan for approval by **COUNTY** within forty-five (45) days of said notification. Should **AGENCY** collect any third-party payments for eligible activities for which **COUNTY** has reimbursed **AGENCY**, **AGENCY** shall reimburse **COUNTY** up to the total amount reimbursed by **COUNTY**.
- c) **COUNTY** shall pay **AGENCY**, on a reimbursement basis only, for all allowable agreed upon expenses to complete the PROJECT. Reimbursement will be provided only for costs that can be documented as being directly related to the PROJECT, "including allowable indirect costs, if pre-approved in the award letter." Project Budget shall consist of, and be limited to, the following expenditures, shown in the Project Budget table below, and be documented in accordance with 2 CFR Part 200.413 and 2 CFR Part 200.414. However, the **AGENCY** may reallocate funds for allowable direct costs, or move funds between Project Budget line items, as long as the net cost line item modification does not exceed ten percent (10.0%) of the total maximum funding amount under this AGREEMENT.

| Project Budget | Amount |
|--|--------------------|
| Direct Costs: | |
| Food | \$96,000.00 |
| Subtotal: | \$96,000.00 |
| Indirect Cost Rate (choose only one of the following, or insert "N/A" if not requesting reimbursement for indirect costs) | |
| ___ % Federally Negotiated Rate | N/A |
| 10% de Minimis rate of Modified Total Direct Costs (MTDC) | |
| TOTAL: | \$96,000.00 |
| * Per Section 4 (c) the AGENCY may reallocate funds for allowable direct costs or move funds between Project Budget line items as long as the net cost line item modification does not exceed ten percent (10.0%) of the total maximum funding amount under this AGREEMENT. | |

- d) **AGENCY** shall submit supporting documentation with each request for reimbursement of actual costs incurred by **AGENCY** in carrying out the PROJECT as described in Project Description. All requests must be approved by **COUNTY**, through the DEPARTMENT, prior to payment. A "Request for Reimbursement" form will be provided to **AGENCY** by the DEPARTMENT.
- e) Upon receipt and acceptance of a complete reimbursement request, **COUNTY** shall pay **AGENCY** in accordance with 2 CFR 200.305(b) (3) (Payment).
- f) Should **AGENCY** fail to submit adequate supporting documentation with each request for payment as required by **COUNTY**, the **COUNTY** may disapprove the request.
- g) It is understood that this AGREEMENT is funded in whole or in part with CDBG-CV funds provided to **COUNTY** by HUD and is subject to those regulations and restrictions normally associated with federally-funded programs and any other requirements that the **COUNTY** may prescribe.
- h) **AGENCY** agrees that in the event that any grant is reduced or withheld by HUD, **COUNTY** shall not be liable for payment of PROJECT expenses remaining unfunded by said reduced or withheld amount of the grant, with the exception of services or activities contracted by the **AGENCY**, prior to notification by HUD to **COUNTY** of grant reduction or grant funding withheld.
- i) In the event that HUD determines that **AGENCY** has not fulfilled its obligations in accordance with the requirements applicable to the grant and/or requests reimbursement of expenses paid under this AGREEMENT, **AGENCY** shall provide said reimbursement from non-federal sources within ten (10) days of said notice from **COUNTY**.
- j) **AGENCY** shall insure recognition of the role of the **COUNTY** in providing funding through this AGREEMENT. Where possible, all media, press releases, and publications utilized pursuant to this AGREEMENT shall be prominently labeled as to the funding source.
- k) **AGENCY** shall comply with all other requirements in **Attachment A**, Financial and Administrative Requirements, and **Attachment B**, Employment and Personnel Requirements, adopted and incorporated herein. **AGENCY** shall ensure contracts with contractors comply with all requirements in **Attachment C**, Contract Provisions for Contracts Under Federal Awards.

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5. **SPECIFIC GRANT INFORMATION:** 2 CFR Part 200.331(a) (1) (Federal Award Identification) requires that certain specific information about the Grant be included in this AGREEMENT. Such information, consistent with the accordant subsections under 2 CFR Part 200.331(a)(1), follows:

| | | |
|-----|---|---|
| (a) | Subgrantee's Name | Feeding America Tampa Bay, Inc. d/b/a Feeding Tampa Bay |
| (b) | Subgrantee's DUNS Number | 838332331 |
| (c) | Federal Award Identification Number (FAIN) | B-20-UW-12-0005 |
| (d) | Federal Award Date | TBD |
| (e) | Subaward Period of Performance Start and End Date | March 27, 2020 – December 31, 2020 |
| (f) | Amount of Federal Funds Obligated by this Action (<i>"by the pass-through entity to the subgrantee"</i>) | \$96,000.00 |
| (g) | Total Amount of Federal Funds Obligated to Subgrantee (<i>"by the pass-through entity including the current obligation"</i>) including other SPA's | \$96,000.00 |
| (h) | Total Amount of the Federal Award (<i>"committed to the subgrantee by the pass-through entity."</i>) | \$96,000.00 |
| (i) | Federal Award Project Description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA) | Provision of funds for Public Services related to COVID 19 |
| (j) | Name of Federal Awarding Agency | U. S. Department of Housing and Urban Development (HUD) |
| (k) | Pass-Through Entity, GRANTEE | Pinellas County |
| (l) | Contact Information for Awarding Official, GRANTEE | Brook Gajan, Compliance Manager 440 Court Street, 2 nd Floor Clearwater, FL 33756 Phone: 727-464-8232 |
| (m) | CFDA Number and Name | 14.218 Community Development Block Grant/Entitlement Grants |
| (n) | Amount Made Available Under Each Federal Award | \$1,481,969.00 |
| (o) | Identification of Whether the Award is R&D | Award not for R&D |
| (p) | Indirect Cost Rate for the Federal Award (including if the de Minimis rate is charged) | N/A |

6. USE AND REVERSION OF ASSETS

Although no program income, as defined by 24 CFR Part 570.500(a), is anticipated as a result of this PROJECT, any such income received by **AGENCY** is to be returned to **COUNTY** within thirty (30) days of receipt of such funds. Upon completion of the PROJECT, **AGENCY** shall transfer to **COUNTY** any grant funds on hand and any accounts receivable attributable to the use of those funds.

7. DEFAULT

The **AGENCY** will be in default of this AGREEMENT, if **AGENCY** materially fails to perform under this AGREEMENT, including but not limited to:

- a) Failure to comply with any of the rules, regulations or provisions referred to herein, or such statues, regulations, executive orders, or HUD guidelines, policies or directives as may become applicable at any time;
- b) Failure, for any reason, of the **AGENCY** to fulfill in a timely and proper manner its obligations under this AGREEMENT;
- c) Ineffective or improper use of funds provided under this AGREEMENT; or
- d) Submission by the **AGENCY** to **COUNTY** of reports that are incorrect or incomplete in any material respect.

In the event of a default by **AGENCY**, **COUNTY** may impose additional conditions, including requiring additional information from **AGENCY** to determine reasons for, or extent of, noncompliance or lack of performance, withhold authority to proceed to the next phase, require additional project monitoring, require the **AGENCY** to obtain technical or management assistance. **COUNTY** may also give **AGENCY** a reasonable opportunity to cure the default; reasonableness shall be determined by **COUNTY** and shall be based upon the nature and extent of the default.

8. REMEDIES

In the event of a default, **COUNTY** shall be entitled, in addition to all other remedies provided in law or equity:

- a) To compel specific performance by **AGENCY** of its obligations under this AGREEMENT;
- b) In accordance with 2 CFR Part 200.338, if **COUNTY** determines in its sole discretion that non-compliance or non-performance of the terms of the AGREEMENT cannot be remedied by the imposition of additional conditions, or if **COUNTY** determines that an opportunity to cure the default is unwarranted or will likely be ineffective, **COUNTY** may take one or more of the following actions upon seven (7) calendar days' notice in writing to **AGENCY**:
 - i. Temporarily withhold reimbursement requests pending correction of the identified deficiency;
 - ii. Disallow use of funds and any applicable matching credit for all, or a part of the cost of the activity or action not in compliance;
 - iii. Initiate suspension or debarment proceedings;
 - iv. Withhold further Federal awards for the project or program;
 - v. Wholly or partly suspend or terminate the AGREEMENT; or
 - vi. Take any other legal or equitable action available.

Per 2 CFR Part 200.341, **AGENCY** will be entitled to hearings, appeals or other administrative proceedings to which **AGENCY** is entitled under any statute or regulation applicable to the action involved.

9. TERMINATION

Termination for cause. This AGREEMENT may be terminated by **COUNTY** for cause in accordance with Section 8 herein (Remedies).

Termination for convenience. This AGREEMENT may be terminated by **COUNTY** or **AGENCY**, in whole or in part, upon sixty (60) days written notice by the terminating party, by setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if in the case of a partial termination initiated by **AGENCY**, the **COUNTY** determines that the remaining portion of the award will not accomplish the purpose for which the award was made, the **COUNTY** may terminate the award in its entirety. When applicable, the **COUNTY** will follow requirements per 2 CFR Part 200.339 for reporting termination of AGREEMENT to the OMB-designated integrity and performance system, System for Award Management (SAM) database.

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

Effects of Termination. Costs to the **AGENCY** resulting from obligations incurred by the **AGENCY**, or during a suspension after termination of the AGREEMENT are not allowable unless the **COUNTY** otherwise expressly authorizes **AGENCY** in the notice of suspension or termination. Costs to the **AGENCY** during suspension or after termination are allowable if resulting from obligations which were properly incurred before the effective date of suspension or termination, or if the costs would be allowable if the AGREEMENT was not suspended or expired normally at the end of the AGREEMENT in which the termination takes effect.

10. HOLD HARMLESS

AGENCY shall indemnify, save and hold **COUNTY** and all of its departments, officers and employees, harmless from and against all costs, expenses, liabilities, suits, claims, losses, damages, and demands of every kind or nature, by or on behalf of any person or persons whomsoever or whatsoever arising out of or in any manner resulting from or connected with any accident, injury, death or damage which may happen during the time period covered by this AGREEMENT for activities performed under the administration and direction of said **AGENCY**. **AGENCY** will defend any actions or suits brought against **COUNTY** by reason of **AGENCY'S** failure or neglect in complying with any of the conditions and obligations of this AGREEMENT, or any tort liability arising out of actions of **AGENCY** or any of its agents or subcontractors.

11. INSURANCE

a) **AGENCY** shall procure, pay for and maintain insurance coverage per **Attachment D**, Insurance Requirements.

- b) **AGENCY** shall furnish **COUNTY**, or its designee, with properly executed Certificate of Insurance which shall clearly evidence all insurance required in this section prior to commencement of PROJECT. The certificates will, at a minimum, list exclusions, limits of liability and coverage. The certificate will provide that the underlying insurance contract will not be cancelled or allowed to expire except on thirty (30) days prior written notice to the **COUNTY**.

12. NOTICES; AGREEMENT REPRESENTATIVES

- a) Notices required by this AGREEMENT shall be in writing and delivered via mail (postage required), commercial courier, or personal delivery or sent by facsimile or other electronic means. Any notices delivered or sent as aforesaid shall be effective on the date of delivery or sending. All notices and other communications under this AGREEMENT shall be addressed to the individuals in the capacities indicated below, unless otherwise identified in this AGREEMENT or modified by subsequent written notice.
- b) PROJECT shall be conducted and administered under the direction of **AGENCY** representative. Unless otherwise specified herein or necessary, **AGENCY** representative shall coordinate PROJECT implementation with **COUNTY** representative (Project Manager). Further, unless otherwise stipulated herein or necessary, all notices, invoices, payments, reports, and other written communications shall be conducted and exchanged between the representatives for **AGENCY** and **COUNTY**, the contact information for whom follows:

COUNTY REPRESENTATIVE:

Natasha Suarez, Project Manager
 Pinellas County Housing and
 Community Development
 440 Court Street, 2nd Floor
 Clearwater, Florida 33756
 Telephone: 727-464-8241
 Fax: 727-464-8254
 Email: nsuarez@pinellascounty.org

AGENCY REPRESENTATIVE:

Patrick Doyle, Grants Manager
 Feeding America Tampa Bay, Inc.,
 d/b/a Feeding Tampa Bay
 4702 Transport Drive, Building 6
 Tampa, Florida 33605
 Telephone: 651-249-4955
 Fax: 813-258-5802
 Email: pdoyle@feedingtampabay.org

13. MODIFICATIONS

- a) **COUNTY** or **AGENCY** may amend this AGREEMENT at any time to conform with Federal, state or local governmental guidelines and policies, or for other reasons provided that such amendments make specific reference to this AGREEMENT, and are executed in writing, signed by a duly authorized representative of **COUNTY** and **AGENCY**, and approved by the **COUNTY'S** governing body. Such amendments will not invalidate this AGREEMENT, nor relieve or release the **COUNTY** or **AGENCY** from its obligations under this AGREEMENT.
- b) Modifications to this AGREEMENT for minor project description updates that do not change the purpose of the project and for budget line item changes that do not increase the maximum funding amount shall be submitted in the format prescribed and provided by the **COUNTY** in **Attachment E**, Modification Form, which may be executed on behalf of the **COUNTY** by the Director of the Planning Department.

14. ASSIGNABILITY

AGENCY shall not assign any interest in this AGREEMENT or otherwise transfer interest in this AGREEMENT without the prior written approval of **COUNTY**. All requirements of this AGREEMENT shall be applicable to any subcontracts entered into under this AGREEMENT and it shall be **AGENCY'S** responsibility to ensure that all requirements are included in said subcontracts and all subcontractors abide by said requirements.

AGENCY shall not pledge, mortgage this grant award, or any interest therein or any claim arising thereunder, to any party or parties, banks, trust companies, or other financing or financial institutions without the written approval of the **COUNTY**.

15. GOVERNING LAW

AGENCY agrees to comply with the following Federal laws incorporated herein by reference as though set forth in full, which shall govern this AGREEMENT except as otherwise provided herein:

- a) Title 1 of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5301 et seq.);
- b) Terms and conditions of the government grants under Title IX, Subchapter C, Part I of the Omnibus Budget Reconciliation Act of 1993 (26 U.S.C. 1391, et seq.);
- c) Title 24 of the Code of Federal regulations, 570 (HUD regulations concerning CDBG);
- d) The "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," codified at 2 CFR Part 200; and
- e) Any and all laws, statutes, ordinances, rules, regulations or requirements of the Federal, State or local governments, and any agencies thereof, which relate to or in any manner affect the performance of this AGREEMENT.

Further, **AGENCY** agrees to comply with all other applicable Federal, state and local laws, regulations, and policies governing **AGENCY'S** organization and governing the Award provided under this AGREEMENT. **Attachment F**, Federal Program Requirements, provides a partial overview of federal requirements as they relate to the Award. **AGENCY** further agrees to utilize funds available under this AGREEMENT to supplement rather than supplant funds otherwise available. This AGREEMENT incorporates all terms and conditions of the Grant and are hereby imposed upon **AGENCY**. Moreover, those rights reserved by HUD in the Grant are hereby reserved by the **COUNTY** to the extent permitted by law.

The laws of the State of Florida shall otherwise govern this AGREEMENT.

16. RELATIONSHIP OF THE PARTIES

Nothing contained in this AGREEMENT is intended to, or will be construed in any manner, as creating or establishing the relationship of employer/employee between the parties. **AGENCY** will at all times remain an independent entity with respect to performance of the PROJECT. **COUNTY** will be exempt from payment of all Unemployment Compensation, FICA, retirement, life and/or medical insurance and Workers' Compensation Insurance, as the **AGENCY** is an independent entity.

17. PERFORMANCE WAIVER

COUNTY'S failure to act with respect to a breach by **AGENCY** does not waive its right to act with respect to subsequent or similar breaches. The failure of the **COUNTY** to exercise or enforce any right or provision will not constitute a waiver of such right or provision. A waiver by one party of the other party's performance shall not constitute a waiver of any subsequent performance required by such other party. No waiver shall be valid unless it is in writing and signed by authorized representatives of both parties.

18. SEVERABILITY

If any provision of this AGREEMENT is held invalid, the remainder of this AGREEMENT will not be affected thereby and all other parts of this AGREEMENT will nevertheless be in full force and effect.

19. ENTIRE AGREEMENT

This AGREEMENT constitutes the entire AGREEMENT between **COUNTY** and **AGENCY** for the use of funds received under this AGREEMENT and it supersedes all prior communications and proposals, whether electronic, oral, or written between **COUNTY** and **AGENCY** with respect to this AGREEMENT. Should any section or any part of any section of this AGREEMENT be rendered void, invalid or unenforceable by any court of law, for any reason, such a determination shall not render void, invalid, or unenforceable any other section or any part of any section in this AGREEMENT.

COUNTY and **AGENCY** may execute this AGREEMENT in counterparts, each of which is deemed an original and all of which constitute only one AGREEMENT.

(SIGNATURE PAGE FOLLOWS)

Agreement No.: CDCV19FTB

IN WITNESS WHEREOF, the Parties hereto have caused these presents to be executed on the last date of execution as shown below.

Note: Two witnesses are required

ATTEST:

Della Klug

Witness #1 Signature

Della Klug

Print or Type Name

s/Jo Lugo

Witness #2 Signature

Jo Lugo

Print or Type Name

PINELLAS COUNTY, FLORIDA
a political subdivision, by and through its
County Administrator

By: 

Barry A. Burton, County Administrator

Date: August 18, 2020

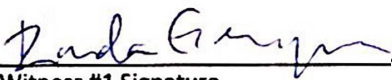
APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By: 

Chelsea D. Hardy, Assistant County Attorney

ATTEST:

AGENCY: Feeding America Tampa Bay, Inc.
d/b/a Feeding Tampa Bay



Witness #1 Signature

Rhonda Gindlesperger

Print or Type Name



Witness #2 Signature

Patrick Doyle

Print or Type Name

By: 

Thomas Mantz, President + CEO

Name/Title

ATTACHMENT A – FINANCIAL AND ADMINISTRATIVE REQUIREMENTS

A1. FINANCIAL MANAGEMENT

- a) **Accounting Standards.** AGENCY agrees to comply with Subpart E of 2 CFR Part 200 and agrees to adhere to the accounting principles and procedures required therein, utilize adequate internal controls, and maintain necessary source documentation for all costs incurred.
- b) **Cost Principles.** AGENCY will administer its program in conformance with Subpart E of 2 CFR Part 200. These principles will be applied for all costs incurred whether charged on a direct or indirect basis.
- c) **Duplication of Costs.** AGENCY certifies that work to be performed under this AGREEMENT does not duplicate any work to be charged against any other contract, subcontract or other source.

A2. REQUIRED WRITTEN POLICIES, PROCEDURES

- a) **General.** AGENCY will provide the following written policies or procedures in accordance with 2 CFR Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and 24 CFR 5.106:
 - i. Conflict of Interest Policy, in accordance with 2 CFR 200.112 (Conflict of Interest), 2 CFR 200.318(c) (General Procurement Standards)
 - ii. Cost Allowability Procedures for determining the allowability of costs in accordance with 2 CFR 200.302(b) (7) (Financial Management) and 2 CFR 200.403 (Factors Affecting Allowability of Costs)
 - iii. Cash Management/Payment Timing Procedures to implement the requirements of 2 CFR 200.305 (Payment)
 - iv. Procurement/Purchasing Policy, in accordance with 2 CFR 200.318(a) (General Procurement Standards), 2 CFR 200.319(c) (d) (Competition), and 2 CFR 200.320 (Methods of Procurement), 2 CFR 200.323(a) (Contract Cost and Price), 2 CFR 200.325 (Bonding Requirements)
 - v. Compensation, Fringe Benefits and Travel Costs, in accordance with 2 CFR 200.430 (Compensation-Personal Services), 2 CFR 200.431 (Compensation-Fringe Benefits), 2 CFR 200.474 (Travel Costs)
 - vi. If applicable. Gender Identity Equal Access Operating Policy and Procedures, in accordance with 24 CFR 5.106 (Equal Access in Accordance with the Individual's Gender Identity in Community Planning and Development Programs) If AGENCY is a manager or owner of temporary or emergency shelters or other buildings and facilities and providers of services.

A3. DOCUMENTATION AND RECORDKEEPING

- a) **Records to Be Maintained.** AGENCY will maintain all records required by the Federal regulations specified in 24 CFR Part 570.506, 2 CFR 200.302 (Financial Management) and 2 CFR 200.333 (Records Retention) that are pertinent to the activities to be funded under this AGREEMENT. Such records include but are not limited to:
 - i. Records providing a full description of each activity undertaken;
 - ii. Records demonstrating that each activity undertaken meets one of the National Objectives of the CDBG program;

- iii. Records required to determine the eligibility of activities;
- iv. Client data demonstrating client eligibility. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of benefit provided. **AGENCY** shall collect a beneficiary **Self-Certification of Annual Income form, Attachment G**, for all program participants. **AGENCY** understands that protected personally identifiable information (PII) is private and, when not directly connected with the administration of this AGREEMENT, shall not be disclosed, unless written consent is obtained from such person receiving benefit and, in the case of a minor, that of a responsible parent/guardian;
- v. Records required to document the acquisition, improvement, use or disposition of real property acquired or improved with CDBG assistance;
- vi. Records documenting compliance with the civil rights components of the CDBG program;
- vii. Financial records as required by 24 CFR Part 570.502, and 2 CFR Part 200.333;
- viii. Labor standards records required to document compliance with the Davis Bacon Act, the provisions of the Contract Work Hours and Safety Standards Act, and all other applicable Federal, State and Local laws and regulations applicable to CDBG-funded construction projects; and
- ix. Other records necessary to document compliance with Subpart K of 24 CFR Part 570.

- b) **Records and Retention [2 CFR 200.333]**. All records pertaining to this AGREEMENT shall be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. Notwithstanding the above, if any litigation, claim, audit, negotiation or other action that involves any of the records cited and that has started before the expiration of the three-year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the three-year period, whichever occurs later. Nothing herein shall be construed to allow destruction of records that may be required to be retained longer by state law.
- c) **Access to Records [2 CFR 200.336]**. **AGENCY** shall at any time during normal business hours and as often as **COUNTY** and/or the Comptroller General of the United States and/or the U.S. Department of Housing and Urban Development and/or any of their duly authorized representatives may deem necessary make available for examination all of **AGENCY'S** records, books, documents, papers, and data with respect to all matters covered by this AGREEMENT and shall permit **COUNTY** and/or its designated authorized representative to audit and examine all books, documents, papers, records and data related to this AGREEMENT for the purposes of making audit, examination, excerpts and transcriptions.
- d) **Audits and Inspection**. If **AGENCY** expends more than \$750,000 or more in a fiscal year in Federal awards from all sources, **AGENCY** shall have a single or program-specific audit conducted for that year in accordance with 2 CFR Part 200.501 – Audit Requirements. The Catalog of Federal Domestic Assistance (CFDA) number is 14.218. Audit report shall be submitted to DEPARTMENT within the earlier of thirty (30) days after receipt of the auditor's report(s), or nine (9) months after the end of the audit period, unless **AGENCY** and the DEPARTMENT agree to a longer period in advance. **AGENCY** shall be responsible for the costs associated with this audit. **AGENCY** shall submit any additional documentation requested by **COUNTY** to substantiate compliance to this provision if necessary. In the event the **AGENCY** expends less than the threshold established by 2 CFR Part 200.501, the **AGENCY** is exempt from Federal audit requirements for that fiscal year, however, the **AGENCY** must provide a Single Audit exemption statement to the **COUNTY** no later than three months after the end of the **AGENCY'S** fiscal

year for each applicable audit year. In the event the audit shows that the entire funds disbursed hereunder, or any portion thereof, were not expended in accordance with the conditions of this AGREEMENT, **AGENCY** shall be held liable for reimbursement to **COUNTY** of all funds not expended in accordance with these applicable regulations and AGREEMENT provisions within thirty (30) days after **COUNTY** has notified **AGENCY** of such non-compliance.

The **AGENCY** is responsible for follow-up and corrective action on all audit findings pursuant to 2 CFR Part 200.511 (Audit Findings Follow Up) and 2 CFR Part 200.512 (Report Submission). Failure of **AGENCY** to comply with the above audit requirements will constitute a violation of this AGREEMENT and may result in the withholding of future payments.

A4. REPORTING

- a) **General.** **AGENCY** shall provide to DEPARTMENT its Data Universal Numbering System (DUNS) Number and must register and maintain the currency of information in the System for Award Management (SAM) database, so that Grantee complies with the requirements established by the Federal Office of Management and Budget concerning the DUNS, SAM and Federal Funding Accountability and Transparency Act (FFATA), as required in 2 CFR Part 25 and 2 CFR Part 170. **AGENCY** will also comply with the Digital Accountability and Transparency Act (DATA Act) of 2014, as set forth in Appendix A to Part 25-Award Term.
- b) **Program Income.** Although no program income, as defined by 24 CFR Part 570.500(a), is anticipated as a result of this PROJECT, any such income received by **AGENCY** is to be returned to **COUNTY** within thirty (30) calendar days of receipt of such funds. Such income may include income from service fees, sale of commodities, and rental or usage fees. Upon expiration, cancellation or termination of this AGREEMENT, **AGENCY** shall transfer to **COUNTY** any grant funds on hand and any accounts receivable attributable to the use of those funds.
- c) **Periodic Reports.** Quarterly, **AGENCY** shall submit performance reports to DEPARTMENT which summarizes information on all clients/users of the PROJECT and/or information as necessary to quantify the results. Quarterly reports are due 15 days following the end of each quarter of the AGREEMENT: October 15, January 15, April 15 and July 15. The final quarterly report is due no later than 15 business days after the end of the quarter that included the final payment request. Quarterly reports are submitted in the County's online grant management software.

ATTACHMENT B – EMPLOYMENT AND PERSONNEL REQUIREMENTS**B1. ANTIDISCRIMINATION REQUIREMENTS**

- a) **APPLICABLE LAWS.** AGENCY shall comply with all federal, state, and local antidiscrimination laws during the term of this AGREEMENT. Specifically, AGENCY shall not discriminate against nor exclude any employee or applicant for employment because of race, color, religion, sex, gender, sexual orientation, age, familial status, pregnancy, handicap, and national origin, AIDS or HIV. Upon receipt of evidence of such discrimination, COUNTY shall have the right to terminate this AGREEMENT. AGENCY shall take the necessary steps to ensure that applicants for employment and employees are treated without regard to such discriminatory classifications. When expending the Award, AGENCY shall, within the eligible population, comply with the following nondiscrimination requirements:
- I. **Equal Opportunity.** Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.) and implementing regulations in 24 CFR Part 1, together with section 109 of the Act (24 CFR Part 570.602) which prohibit discrimination in any program or activity funded in whole or in part with funds made available under this AGREEMENT.
 - II. **Anti-Discrimination.** Pinellas County Ordinance, Chapter 70 – Human Relations, Article II – Discrimination, which prohibits discrimination in the areas of employment, government programs, and housing and public accommodations on the basis of race, color, religion, national origin, familial status, sex (including gender identity and gender expression), sexual orientation, and disability within the legal boundaries of Pinellas County, Florida, including all unincorporated and incorporated areas.
 - III. **Equal Employment Opportunity.** Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR Part 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR Part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
 - IV. **Minority and Women's Business Enterprises.** The requirements of Executive Orders 11625, 12432, 12138 and 2 CFR 200.321 applies to grants under this part. Consistent with HUD's responsibilities under these Orders and with COUNTY'S Ordinance No. 26.5 Part 2, AGENCY must make efforts to encourage the use of minority and women's business enterprises in connection with funded activities.
 - V. **Age Discrimination Act of 1975, as Amended.** No person will be excluded from participation, denied program benefits, or subjected to discrimination on the basis of age under any program or activity receiving federal funding assistance. (42 U.S.C. 610 et. seq.)
 - VI. **Section 504 of the Rehabilitation Act of 1973, as Amended.** No otherwise qualified individual will, solely by reason of his or her disability, be excluded from participation (including employment), denied program benefits, or subjected to discrimination under any program or activity receiving Federal funds. (29 U.S.C. 794)
 - VII. **Public Law 101-336, Americans with Disabilities Act of 1990.** Subject to the provisions of this title, no qualified individual with a disability will, by reason of such disability, be excluded from

participation in or be denied the benefits of the services, programs, or activities of a public entity, or be subjected to discrimination by any such entity.

VIII. **ADA Compliance.** AGENCY shall comply with the applicable provisions of the Americans with Disabilities Act (42 U.S.C. 12101-12213) and implementing regulations at 28 CFR part 35 (state and local government grantees).

b) **POSTING REQUIREMENT.** AGENCY shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by the government setting forth the provisions of this non-discrimination clause.

B2. GENDER IDENTITY

AGENCY, if a manager or owner of temporary or emergency shelters, shall comply with the terms and conditions set forth in 24 CFR 5.105(a) (2) and 24 CFR 5.106: equal access to accommodations, placement and services shall be provided in accordance with the individual's gender identity, and individuals will not be subjected to intrusive questioning or asked to provide evidence of the individual's gender.

B3. CONFLICT OF INTEREST

No covered persons who exercise or have exercised any functions or responsibilities with respect to CDBG-assisted activities, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest in any contract, or have a financial interest in any contract, subcontract, or agreement with respect to the CDBG-assisted activity, or with respect to the proceeds from the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for a period of one (1) year thereafter. For purposes of this paragraph, a "covered person" includes any person who is an employee, agent, consultant, officer, or elected or appointed official of the COUNTY, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, the AGENCY, or any designated public agency.

AGENCY agrees to abide by the provisions of 2 CFR Part 200.318 and 24 CFR Part 570.611, which includes maintaining a written code or standards of conduct that will govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by Federal funds.

B4. DEBARMENT AND SUSPENSION

- a) **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions.** AGENCY acknowledges that this Grant is subject to 31 CFR Part 19 (Government Debarment and Suspension (Nonprocurement)). AGENCY acknowledges it is not included in the Federal Government's Excluded parties List, accessible on www.sam.gov. If AGENCY ever is placed on such list, or becomes aware that it will be placed on such list, AGENCY shall notify COUNTY immediately.
- i. AGENCY certifies, by signing this contract that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
 - ii. Where AGENCY is unable to certify to any of the statements in this contract, AGENCY will attach an explanation to this contract.

- iii. **AGENCY** further agrees by signing this contract that it will not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction.
- b) **Changes.** **AGENCY** shall report all changes to systems utilized to carry out the PROJECT, any conflicts of interest that occur during the period of performance, debarment and suspensions, and incidents of fraud, waste, and abuse.

B5. RELIGIOUS ACTIVITIES

AGENCY, if a faith-based organization, shall comply with the terms and conditions set forth in 24 CFR Part 5 General HUD Program Requirements; Waivers, Section 5.109, Equal participation of Religious Organizations in HUD Programs, as well as 24 CFR Part 570.200, 24 CFR Part 570.503, as amended, and 24 CFR Part 570.607 regarding faith-based organizations.

B6. LOBBYING

AGENCY acknowledges AGREEMENT is subject to 31 USC Part 1352 (Limitation on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions) and 55 FR 6736, and 54 FR 52306. **AGENCY** certifies by signing this contract, to the best of his or her knowledge and belief that:

- a) No Federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
- b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
- c) It will require that the language of paragraph (d) of this Section 5B (Lobbying) be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly:
- d) **Lobbying Certification.** This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

ATTACHMENT C - CONTRACT PROVISIONS FOR CONTRACTS UNDER FEDERAL AWARDS

This AGREEMENT is either fully or partially grant-funded. In addition to other terms and conditions required by Pinellas County and the applicable federal agency, all contracts awarded to the qualified bidders are subject to the following provisions, as applicable, to the services provided.

Equal Employment Opportunity: Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60- 1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

If this contract meets the definition of a “federally assisted construction contract”, during the performance of this contract, the CONTRACTOR agrees as follows:

- (1) The CONTRACTOR will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The CONTRACTOR will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The CONTRACTOR agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) The CONTRACTOR will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The CONTRACTOR will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant with another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The CONTRACTOR will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the CONTRACTOR'S commitments under this section

and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- (5) The CONTRACTOR will comply with all provisions of Executive Order 11246 of September 24, 1965, and with the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The CONTRACTOR will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the CONTRACTOR's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the CONTRACTOR may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (8) The CONTRACTOR will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (7) in every subcontract unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The CONTRACTOR will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance.

Davis-Bacon Act as amended (40 U.S.C. 3141-3148): When required by federal program legislation, for all prime construction contracts awarded in excess of \$2,000, Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, Contractors must be required to pay wages not less than once a week. If the applicable grant award contains Davis-Bacon provisions, the County will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination [Appendix II to 2 CFR Part 200].

Copeland Anti Kick Back Act: If Davis-Bacon is applicable, CONTRACTOR shall also comply with all the requirements of 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled [Appendix II to 2 CFR Part 200].

Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence [Appendix II to 2 CFR Part 200].

Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency [Appendix II to 2 CFR Part 200].

Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387): As amended—The CONTRACTOR agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251–1387). Violations must be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA) [Appendix II to 2 CFR Part 200].

Debarment and Suspension (Executive Orders 12549 and 12689): A contract award (see 2 CFR 180.220) will not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. If applicable, the CONTRACTOR must verify that none of their subcontractors (for contracts expected to equal or exceed \$25,000), appear on the federal government’s Excluded Parties List. The Excluded Parties List is accessible at <https://uscontractorregistration.com/> [Appendix II to 2 CFR Part 200].

Byrd Anti-Lobbying Amendment (31 U.S.C. 1352): CONTRACTORS that apply or bid for an award **exceeding \$100,000** must submit a completed “Disclosure of Lobbying Activities” [Form SF-LLL]. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any

federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with *non-federal funds* that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. [Appendix II to 2 CFR Part 200]. **The bidder shall complete Form SF-LLL and submit with bid. Bidders may be deemed nonresponsive for failure to submit this certification.**

Conflict of Interest [2 CFR §200.112]: The CONTRACTOR must disclose in writing any potential conflict of interest to the Federal awarding agency or **COUNTY** in accordance with applicable Federal awarding agency policy.

Mandatory Disclosures [2 CFR §200.113]: The CONTRACTOR must disclose in writing all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. Failure to make required disclosures can result in any of the remedies described in 2 CFR §200.338 Remedies for noncompliance, including suspension or debarment.

Protected Personally Identifiable Information (Protected PII) [CFR §200.303(e)]: The CONTRACTOR must take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency or **COUNTY** designates as sensitive or the **COUNTY** considers sensitive consistent with other applicable federal, state, and local laws regarding privacy and obligations of confidentiality. Per CFR § 200.82, Protected PII means an individual's first name or first initial and last name in combination with any one or more types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, and/or educational transcripts. This does not include PII that is required by law to be disclosed.

Prohibition on utilization of time and material type contracts [2 CFR §200.318 (j) (1)]: The **COUNTY** will not award contracts based on a time and material basis if the contract contains federal funding.

Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms [2 CFR § 200.321]: If using subcontractors, the CONTRACTOR must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

- (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
- (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;

- (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
- (6) Affirmative Action Requirements per 41 CFR60-4.1 Goals for Women and Minorities in Construction (for contracts in excess of \$10,000): Goals and timetables for minority and female utilization may be set which shall be based on appropriate workforce, demographic or other relevant data and which shall cover construction projects or construction contracts performed in specific geographical areas. The goals, which shall be applicable to each construction trade in a covered Contractor's or subcontractor's entire workforce which is working in the area covered by the goals and timetables, shall be published as notices in the Federal Register, and shall be inserted by the contracting officers and applicants, as applicable, in the Notice required by 41 CFR 60-4.2. Covered construction Contractors performing construction work in geographical areas where they do not have a federal or federally assisted construction contract shall apply the minority and female goals established for the geographical area where the work is being performed.

Information regarding certified M/WBE firms can be obtained from:

- Florida Department of Management Services (Office of Supplier Diversity);
- Florida Department of Transportation;
- Minority Business Development Center in most large cities; and
- Local Government M/DBE programs in many large counties and cities

Procurement of Recovered Materials [2 CFR §200.322]: CONTRACTOR must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Prohibition on utilization of cost plus a percentage of cost contracts [2 CFR §200.323 (d)]: The **COUNTY** will not award contracts containing federal funding on a cost plus percentage of cost basis.

Retention of Records [2 CFR 200.333]: Financial records, supporting documents, statistical records, and all other records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or invoice.

Access to Records [2 CFR 200 § 200.336]: The **COUNTY**, Pass-through agency or Federal awarding agency must have the right of timely and unrestricted access to any documents, papers or other records, including electronic records, of the Contractor in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the recipient purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

ATTACHMENT D

INSURANCE REQUIREMENTS

The following insurance requirements are included in this agreement:

The **AGENCY** shall obtain and maintain at all times during its performance of the Agreement, insurance of the types and in the amounts set forth. All insurance policies shall be from responsible companies duly authorized to do business in the State of Florida and have an AM Best rating of A- VIII or better. Within ten (10) calendar days of executed Agreement, the **AGENCY** shall provide the **COUNTY** with properly executed and approved Certificates of Insurance to evidence compliance with the insurance requirements of the agreement. The Certificate(s) of Insurance shall be signed by authorized representatives of the insurance companies shown on the Certificate(s). A copy of the endorsement(s) referenced in paragraph three (3) for Additional Insured shall be attached to the certificate(s).

No Services shall commence under this agreement unless and until the required Certificate(s) of Insurance are received and approved by the **COUNTY**. Approval by the **COUNTY** of any Certificate of Insurance does not constitute verification by the **COUNTY** that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of the Agreement. **COUNTY** reserves the right to require a certified copy of the entire insurance policy, including endorsements, at any time during the Agreement period.

If any insurance provided pursuant to the Agreement expires prior to the expiration of the Agreement, renewal Certificates of Insurance and endorsements shall be furnished by the **AGENCY** to the **COUNTY** at least thirty (30) days prior to the expiration date.

AGENCY shall also notify **COUNTY** within twenty-four (24) hours after receipt, of any notices of expiration, cancellation, nonrenewal or adverse material change in coverage received by said AGENCY from its insurer. Notice shall be given to: **Pinellas COUNTY Risk Management Department**, at InsuranceCerts@pinellascounty.org; and nothing contained herein shall absolve AGENCY of this requirement to provide notice.

Should the **AGENCY**, at any time, not maintain the insurance coverages required herein, the **COUNTY** may terminate the Agreement, or at its sole discretion may purchase such coverages necessary for the protection of the **COUNTY** and charge the **AGENCY** for such purchase. The **COUNTY** shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the **COUNTY** to purchase such insurance shall in no way be construed to be a waiver of any of its rights under the Agreement.

The **COUNTY** reserves the right, but not the duty, to review and request a copy of the **AGENCY**'s most recent annual report or audited financial statement when a self-insured retention (SIR) or deductible exceeds \$50,000.

Each insurance policy shall include the following terms and/or conditions in the policy:

- (1) The Named Insured on the Certificate of Insurance must match the entity's name that is signing the Agreement.
- (2) Companies issuing the insurance policy, or policies, shall have no recourse against **COUNTY** for payment of premiums or assessments for any deductibles which all are at the sole responsibility and risk of the **AGENCY**.
- (3) The term "**COUNTY**", or "**Pinellas COUNTY**" shall include all Authorities, Boards, Bureaus, Commissions, Divisions, Departments and Constitutional offices of **COUNTY** and individual members, employees thereof in their official capacities, and/or while acting on behalf of Pinellas **COUNTY**.
- (4) The policy clause "Other Insurance" shall not apply to any insurance coverage currently held by **COUNTY** or any such future coverage, or to **COUNTY**'s Self-Insured Retentions of whatever nature.
- (5) All policies shall be written on a primary, non-contributory basis.
- (6) Any certificate of insurance evidencing coverage provided by a leasing company for either Workers Compensation or Commercial General Liability shall have a list of covered employees certified by the leasing company attached to the Certificate of Insurance. The **COUNTY** shall have the right, but not the obligation to determine that the **AGENCY** is only using employees named on such list to perform work for the **COUNTY**. Should employees not named be utilized by **AGENCY**, the **COUNTY**, at its option may stop work without penalty to the **COUNTY** until proof of coverage or removal of the employee by the **AGENCY** occurs, or alternatively find the **AGENCY** to be in default and take such other protective measures as necessary.
- (7) Insurance policies, other than Professional Liability, shall include waivers of subrogation in favor of **Pinellas COUNTY** from the **AGENCY**.
- (8) The insurance requirements for this Agreement, which shall remain in effect throughout its duration, are as follows:

(A) Workers' Compensation Insurance

| Limit | Florida Statutory |
|----------------------------|-------------------|
| Employers Liability Limits | |
| Per Employee | \$500,000 |
| Per Employee disease | \$500,000 |
| Policy Limit Disease | \$500,000 |

(B) Commercial General Liability Insurance including, but not limited to, Independent Contractor, Contractual Liability Premises/Operations, Products/Completed Operation and Personal Injury. No exclusions for physical abuse or sexual misconduct.

Limits

| | |
|---|--------------|
| General Aggregate | \$ 2,000,000 |
| Products/Completed Operations Aggregate | \$2,000,000 |
| Personal Injury and Advertising Injury | \$1,000,000 |
| Each Occurrence | \$1,000,000 |

(C) Business Automobile or Trucker's/Garage Liability Insurance covering owned, hired, and non-owned vehicles including loading and unloading coverage. If the **AGENCY** does not own any vehicles, then evidence of Hired and Non-owned coverage under Commercial General Liability is sufficient. Coverage shall be on an "occurrence" basis. Insurance is to include coverage for loading and unloading hazards, unless vendor can show that this coverage exists under the Commercial General Liability policy.

Limit

| | |
|------------------------------------|-------------|
| Combined Single Limit Per Accident | \$1,000,000 |
|------------------------------------|-------------|

Attachment E



**PINELLAS COUNTY HOUSING AND
COMMUNITY DEVELOPMENT DEPARTMENT
COMMUNITY DEVELOPMENT DIVISION
440 COURT STREET, 2ND FLOOR, CLEARWATER, FL 33756**

AGREEMENT MODIFICATION REQUEST
For budget allocation, or contract language changes.
Submit three (3) originals.

| | | | |
|----------------------|--|------------------------|--|
| Authorized Official: | | Date of Request: | |
| Agency Name: | | Effective Date: | |
| Address: | | Modification Number: | |
| | | | |
| Budget Change: | Yes <input type="checkbox"/> No <input type="checkbox"/> | Contract Name/ Number: | |

A. REQUESTED MODIFICATION (reference appropriate agreement section) *why is this change needed and what will be impacted by this change?*

| |
|--|
| <i>Why change is needed, what will be impacted</i> |
| <i>Revised SPA Sections – New language</i> |

B. BUDGET MODIFICATION: N/A

PROVIDER AGENCY:

PINELLAS COUNTY GOVERNMENT:

Authorized By:

Verified By:

Name/Title

Brian Lowack, Interim Director

Name/Title

Date:

Date:

BCC Approval Required: Yes No

BCC Approval Date:

Effective Date:

ATTACHMENT F

FEDERAL PROGRAM REQUIREMENTS

| Requirements | Federal Regulations | Other References |
|--|---|---|
| 1. Federal Labor Standards <ul style="list-style-type: none"> - Davis-Bacon - Copeland Act (Anti-kickback) - Contract Work Hours and Safety Standards | 24 CFR 570.603; 29 CFR Parts 1, 3, and 5 | Section 110, Housing & Community Development Act of 1974 (HCDA); 40 U.S.C. 276a-276a-5; 40 U.S.C. 276c; 40 U.S.C. 327 <i>et seq.</i> |
| 2. Equal Employment Opportunity | 24 CFR 570.601-602, 24 CFR 570.067, 41 CFR 60 | Executive Orders 11246 and 12086, 12 U.S.C. 1701u |
| 3. List of Debarred or Ineligible Contractors | 24 CFR 570.609, 24 CFR 24 | |
| 4. Non-Discrimination | 24 CFR Part 8, 24 CFR 570.601, 24 CFR 570.602 | Section 504 of Rehab. Act of 1973, Americans with Disabilities Act of 1990, Exec. Order 11063 |
| 5. Fire Safety Codes | | Local |
| 6. Building, Housing, and Zoning Codes; Housing Quality Standards | 24 CFR 570.208(b)(1)(iv) and (b)(2) | Local |
| 7. Lead-Based Paint | 24 CFR 570.608, 24 CFR 35 | 42 U.S.C 4821 <i>et seq.</i> |
| 8. Lump Sum Drawdowns | 24 CFR 570.513 | |
| 9. Environmental/Historic Preservation/National Environmental Policy Act/Flood Insurance Requirements <ul style="list-style-type: none"> - Siting Near Airports and Coastal Barrier Resources - Fish and Wildlife Protection - Flood Plain - National Historic Preservation - Noise Abatement & Control - Wetlands - Air Quality - Coastal Zones - Endangered Species - Thermal/Explosive Hazards - Flood Insurance | 24 CFR 570.503(b)(5)(i) 24 CFR 570.604, 570.202, 24 CFR 58 Ref. At 24 CFR 58.6 See reference at 24.CFR 58.5570.605, 58.6 | Sec. 104(g), HCDA 42 U.S.C 4001 <i>et seq.</i> |
| 10. Relocation, Real Property Acquisition, and One-For-One Housing Replacement <ul style="list-style-type: none"> - Uniform Relocation Act - Residential anti-displacement and relocation assistance - One-for-One Replacement | 24 CFR 570.201(i), 570.606, 49 CFR 24, 24 CFR 570.606(c)(1) | Sect. 104(d) and 105(a)(11)of HCDA, www.hud.gov/relocation |
| 11. Definition of Computation of Units of Services | 24 CFR 570.503(b)(1) | IDIS instructions |
| 12. Section 108 Loan Guarantees | 24 CFR 570.700-570.709 | Sec. 108 of HCDA |
| 13. Applicable Credits | | A-87 |



Attachment G
U.S. Department of Housing and Urban Development
Community Planning and Development
Community Development Block Grant - Coronavirus Response (CDBG-CV)
SELF CERTIFICATION OF ANNUAL INCOME BY BENEFICIARY

Printed on:

Effective Date:

INSTRUCTIONS: This is a written statement from the beneficiary documenting the definition used to determine “Annual (Gross) Income”, the number of beneficiary members in the family or household (as applicable based on the activity), and the relevant characteristics of each member for the purposes of income determination. To complete this statement, select the definition of income used, fill in the blank fields below, and check only the boxes that apply to each member. Adult beneficiary members must then sign this statement to certify that the information is complete and accurate, and that source documentation will be provided upon request.

Definition of Income

| | | |
|---|-------------------------------------|---|
| <input type="radio"/> HUD 24 CFR Part 5 | <input type="radio"/> IRS Form 1040 | <input type="radio"/> American Community Survey |
|---|-------------------------------------|---|

Beneficiary Information

| | |
|------------|---------------------------------|
| Last Name: | Beneficiary ID (if applicable): |
|------------|---------------------------------|

Member Information

| First Names: | Member IDs (if applicable): | HH | CH | DIS | 62+ | S≥18 | <18 | <15 |
|--------------|-----------------------------|----|----|-----|-----|------|-----|-----|
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HH = Head of Household; CH = Co-Head of Household; DIS = Person with disabilities; 62+ = Person 62 years of age or older; S≥18 = Fulltime student age 18 or over; <18 = Child under the age of 18 years; <15 = Minor under the age of 15 years

Contact Information

| | | |
|-----------------|--------|-----------|
| Address Line 1: | City: | |
| Address Line 2: | State: | Zip Code: |

Income Information

Annual gross income (total of all members) = \$ _____

COMPLETE SIGNATURES ON SECOND PAGE

SELF CERTIFICATION OF ANNUAL INCOME BY BENEFICIARY**Certification**

I/we certify that this information is complete and accurate. I/we agree to provide, upon request, documentation on all income sources to the HUD Grantee/Program Administrator.

HEAD OF HOUSEHOLD

| HEAD OF HOUSEHOLD | | |
|--------------------------|---------------------|-------------|
| Signature | Printed Name | Date |

OTHER BENEFICIARY ADULTS*

| OTHER BENEFICIARY ADULTS* | | |
|----------------------------------|---------------------|-------------|
| Signature | Printed Name | Date |
| Signature | Printed Name | Date |
| Signature | Printed Name | Date |
| Signature | Printed Name | Date |
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| Signature | Printed Name | Date |
| Signature | Printed Name | Date |
| Signature | Printed Name | Date |

* Attach another copy of this page if additional signature lines are required.

WARNING: The information provided on this form is subject to verification by HUD at any time, and Title 18, Section 1001 of the U.S. Code states that a person is guilty of a felony and assistance can be terminated for knowingly and willingly making a false or fraudulent statement to a department of the United States Government.



Food Bank

Disaster Response Plan

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INTRODUCTION

Feeding America has developed this Disaster Response Plan to ensure the capability exists to continue critical services and operations before, during and after an event. Feeding America adopted an “all-hazards” approach to emergency planning to ensure, that regardless of the event, critical services will continue to operate. This approach included preparing for natural, manmade, and technological disasters and events that could impact the Food Bank, customers and/or the surrounding region.

It is the goal of this Food Bank to act as a conduit for donated food and other essential grocery items for the purpose of disaster relief. This relief will be provided in coordination with support of the Feeding America Food Bank Network and other relief organizations. This effort includes the solicitation, handling, storage and distribution of products to an established network of Food Bank agencies across the country. In addition, distribution will extend to state, city, military and Red Cross sites, as necessary, during an emergency.

PURPOSE

The purpose of this Disaster Response Plan is to provide Food Bank personnel guidance for the emergency response to disasters. This plan documents the critical resources required to effectively respond to disasters and provide emergency services to those impacted disasters. Disasters may require Food Bank to utilize backup resources including personnel, equipment and supplies from other Network Members and/or external vendors.

This Disaster Response Plan was developed in accordance with the Emergency Management Accreditation Program (EMAP); U.S. Department of Homeland Security (DHS) current guidance for Continuity of Operations/Business Continuity Planning; and operational guidelines outlined in the National Incident Management System (NIMS).

This document establishes the plan for personnel to provide disaster relief. It also provides policy and guidance to ensure the safety and protection of employees, customers, operations, and facilities. This plan provides the framework for Food Bank personnel to effectively maintain critical services during a disaster.

APPLICABILITY AND SCOPE

This document focuses on the core elements of emergency planning: essential services, critical resources and backup capabilities. The procedures that address these elements will provide for uninterrupted delivery of the Food Bank’s critical services while maintaining the safety and security of employees.

DISASTER ROLES AND RESPONSIBILITIES

Each employee has a responsibility to ensure the safety and security of staff and customers during an emergency. To maintain continuity of critical services, employees are encouraged to plan and prepare

for such events. Leadership personnel are required to develop contingency plans which will guide personnel through an emergency or disaster. Key personnel, in an impacted area will coordinate with corporate headquarters to ensure the continuous performance of critical services. A complete list of personnel assigned to the following roles and responsibilities is listed in Appendix A of this plan.

EXECUTIVE DIRECTOR OR INCIDENT COMMANDER

The Executive Director or designated Incident Commander for the event is responsible for the overall operations of the disaster warehouse in compliance with the Feeding America Member's Membership Guide and governmental policies concerning food product warehousing. The Executive Director or Incident Commander will coordinate directly with the Feeding America Director of Disaster Services or their designee during emergency events.

General responsibilities include:

- Overseeing operations of loaned disaster staff and warehouse operations.
- Working to increase the efficiency of disaster food distribution.
- Providing leadership for the loaned staff members.
- Coordinating with the Disaster Services Team at Feeding America.
- Ensuring a smooth transition to incoming relief personnel.
- Other duties as assigned.

Qualifications:

- Excellent interpersonal and networking skills.
- Excellent presentation and public speaking skills.
- Strong customer focus.
- Three to five years in a managerial role.
- Excellent written and verbal communication skills.
- Self-starter.
- Works independently.
- Proficient with various computer programs including—Word and Excel.
- Operations experience desirable.

OPERATIONS CHIEF

The Disaster Warehouse Manager is responsible for the day to day operation and maintenance of the Disaster Warehouse in compliance with the Feeding America's National Membership Guide, and governmental policies concerning food product warehousing. The Disaster Warehouse Manager will report to the designated Incident Commander on duty.

General responsibilities include:

- Supervising, managing, and evaluating warehouse staff, drivers, and volunteers assigned.
- Managing the facility by meeting industry and governmental standards in warehousing, food handling, and equipment maintenance.
- Record keeping of:
 - Incoming products
 - Product distribution
 - Pest control logs
 - Temperature logs
- Inventory control reporting, including shrink and losses.
- Supervising the reception and distribution of food from donor sources to the Participating Agency representatives.
- Ensuring equitable sharing of product.
- Maintaining security for the facility through the security system and locking the doors and gates at the end of the day.
- Maintaining all vehicles and equipment, performing minor mechanical tasks when necessary and possible.
- Supervising the salvage operation and ensuring the quality of product in compliance with Feeding America National Member Network, and all governmental guidelines and procedures.
- Arranging for food sharing and/or transportation of donated products on a timely basis ensuring an adequate supply of product for distribution
- Scheduling of Transportation Priorities
- Communicate frequently with Feeding America National Logistics Department
- Any other pertinent duties deemed appropriate by the Incident Commander.

Qualifications:

- Minimum of a high school degree, preferably some post-secondary education
- Supervisory skills
- Training skills
- Good communication skills
- Mechanical aptitude
- Self-starter
- Computer competent with the ability to learn and implement new software and programs
- Basic accounting skills

- Team player with the ability to comprehend and implement directions
- Ability to function in the extreme environments of a warehouse with freezer and refrigeration units

DISASTER INVENTORY CLERK

The Disaster Inventory Clerk reports directly to the Disaster Warehouse Manager

General responsibilities include:

- Invoicing all outgoing orders and deliveries
- Inputting incoming product into computerized inventory system
- Assisting in general warehouse operations as needed.
- Scheduling check-out verification, including production of invoices for all product distributed.
- Addressing poundage pattern concerns immediately with the Warehouse Manager.
- Enforcing product restrictions.
- Producing invoices for all agency orders and bulk deliveries.
- Inputting all incoming product following established procedures.
- Performing general warehouse duties.
- Assisting with physical inventory.
- Providing supervision to warehouse volunteers as appropriate.
- Performing all duties and operating equipment in a safe manner and in compliance with OSHA regulations and established safety policies.
- Other duties as assigned.

Qualifications:

- Computer, reading, writing and math skills adequate to the above tasks.
- Excellent customer service skills.
- Attention to detail.
- Forklift certification.

DISASTER VOLUNTEER COORDINATOR

The Disaster Volunteer Coordinator is responsible for developing and implementing an exemplary volunteer program to provide a supplementary workforce through the use of corporate, religious, community and individual volunteers from other Members. The Disaster Volunteer Coordinator will report directly to the Incident Commander.

General responsibilities include:

- Establishing a process for identifying organizational needs for volunteer help.
- Filling volunteer positions within the organization in relief to needs.
- Recruiting volunteers from corporate, religious, non-profit, education and other resources.
- Documenting processes and complete necessary paperwork for volunteers.
- Maintaining database of volunteers and sponsoring organizations.
- Implementing training and outreach materials in order to effectively conduct volunteer orientations, tours and training sessions.

Qualifications:

- Previous experience as a coordinator/organizer.
- Experience working with volunteers.
- Good organizational skills.
- Good written and oral communication skills.
- Strong interpersonal skills.
- Ability to work with a diverse variety of individuals.

LIAISON

The Liaison will collaborate and communicate with other Volunteer Organizations Active in Disasters (VOAD) organizations, state and local emergency management and FEMA in the relief and recovery after disaster.

General responsibilities include:

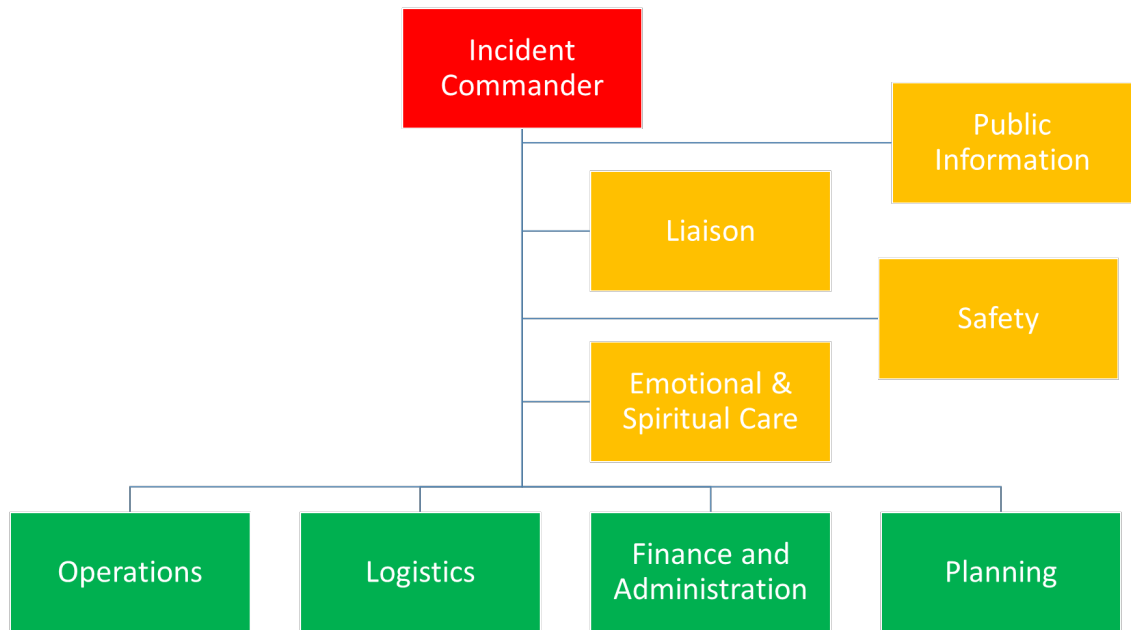
- Representing Feeding America by participating in meetings and conference calls at the JFO.
- Disseminating information and needs as necessary.
- Providing overarching support to the Network.
- Maintaining communication with local Member(s).
- Gathering information from field to report on A2H Affiliates activities.
- Maintaining contact with local VOAD's and attending meetings when possible.

Qualifications:

- Good Community Relations skills
- Understanding of VOAD and its members
- Knowledge of state and local emergency management structure
- Knowledge of FEMA structure
- Understanding of Incident Command Structure (ICS)
- Good Communications Skills
- Problem solving skills
- Qualified Executive Director
- Strong agency relations staff
- Members active in State VOAD leadership
- SDO Directors

CONCEPT OF OPERATIONS

The concept of operations defines the emergency management process. The concept of operations also details the responsibility of leadership personnel to undertake comprehensive management of events to protect property and business operations from the effects that cause a disruption to the delivery of essential functions. This Disaster Response Plan is based upon the concept that the recovery operations performed by the organization will generally parallel their normal day-to-day functions.



See Table A-1 Disaster Specific Job Positions

GENERAL

The objective of this concept of operations is to ensure the execution of critical services to stakeholders during a disaster and to provide for the safety and well-being of employees in which any facility is threatened or not accessible. Specific objectives include the following:

- Ensuring the continuous performance of critical services leading up to, during and immediately following a disruptive event.
- Protecting facilities, equipment, supplies, and other assets.
- Reducing or mitigating disruptions to operations.
- Reducing loss of life and minimizing damage and losses.
- Achieving a timely and orderly recovery from a disaster and resumption of full service to stakeholders.

In the event an incident exceeds local Food Bank response capabilities, outside assistance is available, either through mutual support agreements with nearby jurisdictions and volunteer emergency organizations or, through the Feeding America National Food Bank.

PHASES OF MANAGEMENT

Operational concepts presented in this section are applicable at all times. In some instances, events may be preceded by some type of warning period. If this warning is recognized in time, there can be sufficient time to warn the staff and implement mitigation measures designed to reduce the impact of the event. However, often an event occurs with little or no warning, requiring immediate activation of this plan and commitment of resources.

The concept of operations is expressed in operational periods:

- Preparedness and Planning
- Response (emergency operations)
- Recovery (Restoring critical services and returning to normal operations)

EVENTS TRIGGERING A DISASTER RESPONSE

The Food Bank of Location will provide aid to all Location Food Bank member agencies and those affiliated with the Emergency Network of Location in the event of a disaster.

Disasters have specific classifications. See the following:

APPENDIX J - CLASSIFICATIONS OF DISASTERS

PREPAREDNESS AND PLANNING

During times of preparedness and planning, i.e. standard day-to-day operations, the following activities are to be executed on a regular basis.

MITIGATION

Mitigation activities are those that eliminate or reduce the impact of the effects of disasters. It also includes those long-term actions that lessen the undesirable effects of unavoidable hazards. Examples of mitigation measures include:

- Hazard identification and mapping
- Design and construction applications
- Land-use planning
- Financial incentives
- Insurance
- Risk Management
- Structural controls

PREPAREDNESS

Preparedness actions develop the response capabilities needed during an event. Planning, training and exercises are among the activities conducted under this phase. Feedback from these activities should be focused on improving and maintaining the EPP. Example preventative measures include:

- Testing IT system backups
- Testing alarm systems
- Posting evacuation plans
- Assuring the viability and accuracy of emergency contact lists, resource lists and emergency contacts. A staff roster can be found in: Appendix A - STAFF ROSTER
- Establishing key relationships with local disaster relief agencies. State and local emergency management agencies and local VOAD organizations can be found in: Appendix B - EXTERNAL CONTACT LIST
- Updating and maintaining inventory.
- Providing public information and educational materials to the public via newsletters, brochures, publications in telephone directories, agency web-sites and other media. Media Contacts can be found in: Table B-4 Media Contacts
- Developing, reviewing and exercising disaster response plans and standard operating guidelines and procedures (SOGs/SOPs).
- Updating, reviewing, and maintaining the Disaster Response Plan.
- Updating, review, and maintain Memorandums of Understanding (MOUs) and Letters of Intent for additional emergency resources. MOUs can be found in: Appendix C - MEMORANDUMS OF AGREEMENT
- Assessing the risks, hazards and neighboring threats that have the potential to impact the surrounding area requiring emergency response from the branch office. A risk assessment worksheet is located in: Appendix D - RISK WORKSHEET

- Updating facility location map to include any additional critical facilities or neighboring branch office and ensuring all personnel are aware of each branch location in the region. A facility map is located in: Appendix E - LOCAL FACILITY LOCATIONS MAP
- Monitor opportunities for training via the Feeding America Online Learning System website, FEMA website, State, County and local emergency management offices and other voluntary agencies training.
- Update and review processes and procedures in place for disaster affected members to request financial assistance from the Feeding America National Office.

RESPONSE

Feeding America Food Banks will respond to emergencies by providing additional food and services to people who have been impacted by an emergency or disaster. During a catastrophic event, emergency food and disaster supplies are distributed from local points of distribution which may include churches, schools, businesses, parking lots and mobile vehicles.

Response functions are initiated by an incident that causes major disruption to the surrounding community or the notification of a pending event. The following section outlines how this Food Bank will provide services during the response phase.

ALERT AND NOTIFICATION

Clear communication between stakeholders is often the single source of failure during an emergency activation. Maintaining clear lines of communication is critical to providing emergency relief functions and maintaining overall command and control of operations during the event. During plan activation, the Disaster Warehouse Executive Director will be the primary point of contact for information regarding the Food Bank's response to the disruptive event. The Disaster Warehouse Executive Director is responsible for ensuring the alert and notification of the following stakeholders:

- Feeding America Director of Disaster Services
- Disaster Response Team in the affected Area
- Key Personnel
- Local VOADs/COADs
- Local emergency management
- Backup Suppliers

RESPONSE OPERATIONS

Response operations are focused upon restoring facilities and providing critical services to stakeholders. This phase is initiated by the declaration of an "all clear" condition. The "all clear" condition indicates that the event has ended and that the affected facilities have been secured; critical services are now able to resume. Response operations include:

- Augmenting staff to accommodate any deficiencies in personnel.
- Ensuring supplies and equipment are available for critical services.
- Resuming critical services to customers.
- Open and staff emergency shelters as needed.
- Maintaining communication with the appropriate officials and key personnel.

Efforts and resources may be redirected to accomplish an emergency task. This Food Bank has the responsibility to engage in disaster relief activities in the identified services area in conjunction with disaster partners, VOAD/COAD members and the existing local agency infrastructure.

To maximize the efficiencies of this Food Bank, a threshold has been established that determines when national resources may be requested to support a Network Member. That threshold has been defined as a disaster event that has impacted a minimum of 1,000 households. At that juncture a verbal or written request may be made to the Director of Disaster Services at Feeding America for national office involvement. The above description applies to all-hazards that include but are not limited to earthquake, hurricane, tornado, flood, winter storm as well as man-made events such as acts of war, terrorism, sabotage, etc.

In the event that the Food Bank is impacted by a disaster that does not meet the above threshold yet has exhausted local resources, an appeal may be made to the CEO by the Director of Disaster Services on the branch office's behalf. At the discretion of the CEO or his/her designee, the National Office may offer assistance.

Food will be available to the local disaster area through the Food Bank from a combination of sources:

- **Internal Inventory:** This inventory will be the immediate source for emergency relief. Inventory levels, vary however. A good consistent base of desirable product is maintained and is available for relief efforts. Also, in the event of a disaster, the food bank's local donors provide tremendous support.
- **Local Food Drives:** the Food Bank will coordinate pick up and distribution of goods received from major food drives.
- **Neighboring Food Banks:** Product will be shipped into the disaster area from nearby food banks.
- **Feeding America and National Network of Food Banks:** Feeding America will solicit major donations from their established relationships with national manufacturers, distributors, processors, etc. This product will be staged at a predetermined warehouse as close to the disaster area as possible. The national network of Food Banks will also support the area with product. Shipment will be coordinated through this Food Bank and the National Office.
- **USDA:** Surplus product will be coordinated and channeled through The Food Bank system under the direction of USDA's Food and Nutrition Service.
- **Donated food from around the country:** Depending on the level of disaster, this may be the biggest source. Coordination and distribution of a large portion of these goods will be done through the National Office and the Food Bank.

RECOVERY AND RECONSTITUTION

Within hours of notification, the Disaster Response Team, with the approval of federal, state, and local law enforcement and emergency management agencies, initiates operations to salvage, restore, and recover any damaged facilities. These reconstitution efforts generally begin in coordination with federal, state, and local authorities after the emergency situation has ended and is unlikely to recur. However, once the appropriate official determines that the emergency has ended; immediate reconstitution may not be practical.

Knowing when to move from disaster mode to recovery mode is not an easy or clear determination. At the national level, Feeding America sets 12 weeks as a benchmark for commitment. The actual time is determined by assessing local factors. The Food Bank will work in conjunction with the

National Office to determine the timeline for the transition back to normal, day-to-day operations. The speed at which victims are resettled, food businesses re-open, and numbers that the agencies serve return to those closer to pre-disaster conditions will be considered. The level of resources available plays a large part in how long relief efforts continue. At some point relief efforts may slow down and transform to a recovery mode because the volume and speed at which donations are forthcoming is reduced.

ACCEPTED AND AGREED:

Date Reviewed and Updated: 8/12/19

Prepared By: Jim Carpenter Date 8/12/19

Title: Director of Operations

Approved By: Thomas Mantz Date 3/18/2016

Title: Executive Director

Appendix A - STAFF ROSTER

The following table lists the personnel responsible for disaster related positions and their backups. Backup personnel will be expected to fulfill the abovementioned responsibilities in the event that the primary is unavailable.

TABLE A-1 DISASTER SPECIFIC JOB POSITIONS

Insert the name and contact information for the staff member responsible for each position listed with their associated backups in the table below.

| Position | Name | Primary Phone | Alternate Phone | Address |
|-----------------------------------|----------------------|---------------|-----------------|---------|
| INCIDENT COMMANDER | | | | |
| Primary | Thomas Mantz | 904-610-9191 | 813-262-8441 | |
| Backup 1 | Rhonda Gindlesperger | 330-217-9072 | 813-402-3784 | |
| Backup 2 | Jim Carpenter | 404-655-4351 | 813-262-8447 | |
| Backup 3 | Matt Spence | 727-600-1206 | | |
| PUBLIC INFORMATION OFFICER | | | | |
| Primary | Kelley Simms | 813-833-1894 | 813-626-6454 | |
| Backup 1 | Ashley Ehrman | 727-641-1617 | | |
| Backup 2 | | | | |
| Backup 3 | | | | |
| SAFETY OFFICER | | | | |
| Primary | Kathy Whetsell | 813-997-5441 | 813-262-8443 | |
| Backup 1 | Angela Hughes | 352-544-9668 | 813-402-3783 | |
| Backup 2 | Catherine Godwin | 251-591-0018 | | |
| Backup 3 | | | | |

| Position | Name | Primary Phone | Alternate Phone | Address |
|---|----------------------|---------------|-----------------|---------|
| LIAISON OFFICER | | | | |
| Primary | Jayci Peters | 813-842-9686 | 813-262-8448 | |
| Backup 1 | Rhonda Gindlesperger | 330-217-9072 | 813-402-3784 | |
| Backup 2 | | | | |
| Backup 3 | | | | |
| EMOTIONAL AND SPIRITUAL CARE OFFICER | | | | |
| Primary | Mandy Cloninger | 813-240-1377 | | |
| Backup 1 | Cindy Davis | 813-428-3134 | 813-865-4822 | |
| Backup 2 | | | | |
| Backup 3 | | | | |
| OPERATIONS CHIEF | | | | |
| Primary | Rhonda Gindlesperger | 330-217-9072 | 813-402-3784 | |
| Backup 1 | Catherine Godwin | 251-591-0018 | | |
| Backup 2 | | | | |
| Backup 3 | | | | |
| LOGISTICS CHIEF | | | | |
| Primary | Jim Carpenter | 404-655-4351 | | |
| Backup 1 | Angela Hughes | 352-544-9668 | 813-402-3783 | |
| Backup 2 | | | | |
| Backup 3 | | | | |
| FINANCE AND ADMINISTRATION CHIEF | | | | |
| Primary | Ryan McClure | 813-865-4822 | | |
| Backup 1 | Kathy Whetsell | 813-865-4822 | 813-865-4822 | |

| Position | Name | Primary Phone | Alternate Phone | Address |
|-----------------------|---------------|---------------|-----------------|---------|
| Backup 2 | | | | |
| Backup 3 | | | | |
| PLANNING CHIEF | | | | |
| Primary | Angela Hughes | 352-544-9668 | 813-402-3783 | |
| Backup 1 | | | | |
| Backup 2 | | | | |
| Backup 3 | | | | |

TABLE A-2
STAFF ROSTER

Insert staff contact information in the table provided.

| Name | Ext. # | Cell Phone | Direct Line |
|--------------------|--------|-----------------|--------------|
| Alonzo Young | | 813-992-7729 | |
| Ana Camargo | | 813-215-9357 | |
| Angela Hughes | 208 | 352-544-9668 | 813-402-3783 |
| AnnMarie Humble | | 813-503-4583 | |
| Anthony Miller | | 305-710-4535 | |
| Antoine Everett | | 813-847-5241 | |
| Ashley Ehrman | 262 | 727-641-1617 | |
| Benito D'Azzo | | 727-280-3146 | |
| Billy Whittaker | | 813-363-2804 | |
| Bruce Kennedy | | 813-369-3798 | |
| Carley Lintner | | 813-484-0681 | |
| Catherine Godwin | | 251-591-0018 | |
| Charles Crawley | | 813-255-8545 | |
| Clarissa Rain | 216 | 704-451-6860 | 813-262-8271 |
| Conference Room | 222 | Passcode: 4702# | 813-514-2621 |
| Cynthia Davis | | 813-428-3134 | 813-865-4822 |
| Darlena Gainer | | 813-957-6139 | |
| Derek Ultican | 207 | 614-607-4902 | |
| Diana Dill | | 941-504-0995 | |
| Diane Bounnell | 221 | 813-973-5495 | |
| Donald Campbell | | 813-476-9326 | |
| Earl Rasmussen | | 813-360-9858 | |
| Emily Kline | 220 | 763-567-8618 | |
| Eric Watson | | 813-506-4243 | |
| Ev Malcolm - VISTA | | | |
| Gerald Johnson | | 813-785-0836 | |
| Iona Simmons | | 813-410-9931 | |
| Jack | 200 | 813-758-9112 | |

| | | | |
|--------------------|-----|--------------|--------------|
| Jason Aust | | 813-820-2361 | |
| Jayci Peters | 218 | 813-842-9686 | 813-262-8448 |
| Jeffrey Torres | | 813-507-7991 | |
| Jeremy Gloff | | 813-760-5399 | |
| Jim Carpenter | 206 | 404-655-4351 | 813-262-8447 |
| Joel Aviles | | 813-291-8397 | |
| Kairan Keys | | 941-284-8580 | |
| Karen Griffin | 215 | 727-743-6354 | 813-262-8442 |
| Karen Diaz Serrano | 253 | 813-846-7313 | |
| Kat Agresta | 205 | 518-929-4534 | 813-262-8446 |
| Kathy Whetsell | 203 | 813-997-5441 | 813-262-8443 |
| Kelley K. Sims | 228 | 813-833-1894 | 813-626-6454 |
| Kevarious Norton | | 813-391-0129 | |
| LaDedra Williams | | 863-212-1233 | |
| Lawrence Selph | | 813-727-9664 | |
| Lori Shannon | | 813-445-1277 | |
| Louis Sinardi | | 813-417-9641 | |
| Luis Arocho | | 813-399-0852 | 813-402-3785 |
| Luis Ramos | | 908-906-9887 | |
| Mandelyn Cloninger | | 813-240-1377 | |
| Marcellus Thomas | | 863-221-4662 | |
| Mario Martinez | | 813-507-9502 | |
| Marissa Weaver | 263 | 312-402-6649 | |
| Mason Krueger | | 713-264-1794 | |
| Matt Spence | 252 | 727-600-1206 | |
| Matthew Guerrieri | | 810-955-0199 | |
| Michael Perkins | | 773-710-5252 | |
| Nick Bruno | | 781-439-5633 | |
| Nicole Oswald | 243 | 407-791-2939 | |
| Patrice Chinnery | 200 | 646-225-8777 | |
| Patrick Doyle | 264 | 651-249-4955 | |
| Paul Alaksa | | 813-951-7953 | |
| Rachelle Thompson | | 808-321-0785 | |

| | | | |
|-------------------------|-----|--------------|--------------|
| Rafael Rodriguez | | 813-650-6228 | |
| Rakesha Brown | 204 | 813-368-2760 | |
| Reginald Houston | | 813-466-0217 | |
| Rhonda Gindlesperger | 209 | 330-217-9072 | 813-402-3784 |
| Richard Mills | | 813-703-4490 | |
| Ricky Warren | | 813-528-7570 | |
| Robert Smith | 224 | 813-368-6411 | |
| Roosevelt Glover | 224 | 813-325-6480 | |
| Ryan McClure | 266 | 813-501-3398 | |
| Sam Gemelli | | 216-534-4010 | |
| Samantha McBride | | 310-567-8983 | |
| Scarlett Haynes | 246 | 813-748-8483 | |
| Shannon Hannon-Oliviero | | 727-243-9825 | |
| Sharon Castillo | 211 | 813-951-6539 | |
| Taryn DeClue | | 813-690-0596 | |
| Thomas Mantz | 217 | 904-610-9191 | 813-262-8441 |
| Tom Fisher | 242 | 610-235-9561 | |
| Toni Torres | | 813-541-7170 | |
| Trevor Farr | | 813-409-6296 | |
| Vanessa Rodriguez | | 786-266-3618 | |
| Voltario Kelley | 239 | 727-678-0604 | |
| Whitney Fung | | 954-415-2201 | |
| William Harvey | | 813-735-6682 | |
| William Tabares | | 813-409-7111 | |
| Xavier Alston | | 813-516-4991 | |

Appendix B - EXTERNAL CONTACT LIST

TABLE B-1 LOCAL VOAD CONTACT LIST*Insert local VOAD contact information in the table provided.*

| Organization | Contact Person | Position | Contact Information |
|--------------------------------------|-------------------|-------------------|---------------------|
| American Red Cross | Williams Douglas | Manager | (813) 348-4820x842 |
| United Way | Sheri Taylor | Disaster Director | (813) 274-0962 |
| American Red Cross | Janet McGuire | Pasco Co. Manager | (727) 862-8685 |
| United Methodist | Marvin Hammontree | Disaster Recovery | (813) 317-3774 |
| Crisis Center(211) | Bonnie Bush | Supervisor | (813) 964-1964 |
| Lutheran Services | Danielle Kearney | Regional Director | (813) 676-9513 |
| Church of Scientology | Judy Fagerman | Volunteer Manager | (727) 410-6921 |
| Salvation Army | Jim Spencer | | (727) 550-8080 |
| Metropolitan Ministries | Lynn Dunn | Volunteer Manager | (813)209-1039 |
| Tampa Baptist Assoc. | Jeff Holley | Coordinator | (813)935-3839 |
| Habitat for Humanity Pinellas Co. | Robert Reeves | | (727) 536-4755 |
| Church of The Latter Day Saints | Patrick Thortnon | | (813) 920-6393 |
| GMAC (33 churches) | Al Dixon | Volunteer | (813) 238-3491 |
| CERF | Steve Bosmenry | | (813) 962-3187 |
| UMCOR | Marvin Hammontree | Regional Position | (813) 655-6238 |
| United Way of Pasco | Pam Elliott | | (727) 845-4357 |
| Children's Board | Glenn Brown | | (813) 229-2884 |
| | | | |

TABLE B-2 LOCAL AND STATE EMERGENCY MANAGEMENT CONTACT LIST*Insert local and state emergency management contact information in the table provided.*

| Agency | Contact Person | Position | Contact Information |
|--|----------------------|-------------------|---------------------|
| Fla. Catholic Conference | Mr. Marcus Hepburn | Chair | (850) 205-6821 |
| American Red Cross | Ms Karen Hagen | Vice Chair | |
| Fla. Interfaith Networking in Disaster | Ms. Tara Duvall-Good | Treasure | |
| Fla. Conference United Methodist Church | Ms Mary Swanson | Member at Large | |
| Compassion Alliance | Steve Ewing | Member at Large | |
| Community Rebuild Ecumenical Workforce | Trish Adams | VOAD/LTR Rep | |
| Brevard Co. VOAD | Jim Bentley | VOAD/LTR Rep | |
| Friendship Volunteer Center | Marion Sortore | Member | |
| American Muslims for Emergency Repair | Sofian Zakkout | State VOAD Member | |
| American Red Cross | Karen Hagan | State VOAD Member | |
| A.C.T.S. World Relief | David Canther | State VOAD Member | |
| Christian Contractors Association | Scott Jager | State VOAD Member | |
| Christian Reformed World Relief Com | Fred & Mary Visser | State VOAD Member | |
| Church of Latter Day Saints | John F. Grove Jr. | State VOAD Member | |
| Eagles Wings Foundation | Scott Lewis | State VOAD Member | |
| FEMA Region IV | Ken Skalitzky | State VOAD Member | |
| Fla. Association of Volunteer Center | Patricia Shields | State VOAD Member | |

| Agency | Contact Person | Position | Contact Information |
|---------------------------------------|------------------|-----------------------------|---------------------|
| Fla. Legal Services | Cindy Huddleston | State VOAD Member | |
| Fla. Presbyterian Disaster Assistance | Kathy Broyard | State VOAD Member | |
| Harry Chapin Food Bank | Al Brislain | State VOAD Associate Member | |
| | | | |
| | | | |

TABLE B-3 CORPORATE AND BRANCH OFFICE CONTACTS

Insert corporate and branch office contact information in the table provided.

| Office | Contact Person | Position | Contact Information |
|--------------------------|----------------|------------------|---------------------|
| MetLife | Tim Merrick | Management | (813) 983-6089 |
| Detrick Consulting | Connie Detrick | CEO | (813) 871-6363 |
| SYKES Enterprises Inc. | Chuck Sykes | CEO | (813) 233-2162 |
| Sweetbay Supermarket | Eddie Garcia | CEO | (813) 620-1139 |
| Sodexo Healthcare | Bob Buccarelli | Management | (813) 621-2558 |
| Tampa Bay Rays | Susanne Luecke | Community Liason | (813) 825-3145 |
| Gray Robinson,P.A | Richard Blau | Lawyer | (813) 273-5145 |
| Publix | | | |
| Tampa Bay Legal Services | | | |
| | | | |
| | | | |
| | | | |

| Office | Contact Person | Position | Contact Information |
|--------|----------------|----------|---------------------|
| | | | |
| | | | |
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TABLE B-4 MEDIA CONTACTS

Insert media contact information in the table provided.

| Office | Contact Person | Position | Contact Information |
|-----------------------------------|----------------|--------------------------------|--|
| St. Petersburg Times | | | local@sptimes.com |
| St. Petersburg Times-City Edition | Susan Thurston | Editor | (813) 226-3394 Thurston@sptimes.com |
| WMNF-Community Radio | Robert Lorei | News & Public Affairs Director | (813) 238-8001 rlorei@wmnf.org |
| WFTS ABC 28 | Kim Smith | Assignment Editor | (813) 354-2800 newstips@wfts.com |
| WFLA NBC 8 | | Main Newsroom | (813) 221-5788 news@wfla.com |
| WTSP 10 Connects CBS | Laura Kadechka | Reporter | (727) 577-6397 desk@10connect.com |
| Bay News 9 | Jim Platzer | Assignment Manager | (727) 437-2100 jplatzer@baynews9.com |
| Bay News 9 | Trey Thomas | Reporter | (813) 684-6100ex3417 |

| Office | Contact Person | Position | Contact Information |
|----------------|----------------|---------------|--|
| Tampa Tribune | Yvette Hammett | | (813) 259-7711 yhammett@tampatribune.com |
| Univision 62 | Pilar Ortiz | News Director | (813) 872-6262 |
| 970 WFLA Radio | Jack Harris | | (813) 831-9797 |
| WUSF | Joshua Stewart | | (813) 974-8656 |
| | | | |
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| | | | |
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| | | | |

TABLE B-5 EXTERNAL VENDOR CONTACTS*Insert external vendor contact information in the table provided.*

| Vendor | Contact Person | Position | Contact Information |
|-------------------------------|-------------------|---------------|---------------------|
| Bay City Forklift | | | 813-628-5500 |
| Overhead Door Co | Dave Partin | | 813-885-3667 |
| RCS – Tampa FL | Amanda | | 813-505-6105 |
| Penske Truck Leasing | Stuart | | 813-626-6515 |
| Steritech Pest Control | Jim Batistella | Specialist | 941-915-3002 |
| Republic – Trash Compactor | Chad | | 813-265-0292 |
| City of Tampa – Trash Pick up | | | 813-626-1875 |
| Penske Truck Rental | Frank Torres | Sales Manager | 813-220-2398 |
| Ideal Lease | Tom Garvey | | 813-508-1463 |
| Universal Lift Trucks | Machele | | 813-440-7103 |
| Crown Lift Trucks | Marco Mendoza | | 813-255-4155 |
| Able Tape and Packaging | Paul Strong Capua | | 727-460-6709 |
| Gulf Electric | Martin Simpson | | 813-626-6280 |
| Chris Cotoure | Computers/IT | | 727-692-9979 |
| Lynch Oil | Courtney Hamric | | 407-709-0903 |
| Caspers Cold Storage | Kim Seigler | | 813-906-5567 |
| Bay Area Plumbing | | | 813-620-0044 |
| TECO | Drew Siranni | | 813-382-0819 |
| Tampa Distribution Center | Kathleen Hoyt | | 813-215-1007 |

APPENDIX C - MEMORANDUMS OF AGREEMENT

Insert and Memorandums of Agreement the Branch office has for additional emergency resources.

Appendix D - RISK WORKSHEET

The following worksheet will be complete by this branch office to assess the possible hazards and risk in the surrounding area that may require emergency response activities and implementation of this Disaster Response Plan. Complete the following information.

State/County: Hillsborough Date: 8/12/2019

Name: Thomas Mantz Title: Executive Director

Phone: (813) 254-1190 Email: tmantz@feedingamericatampabay.org

Primary Facility Information

Type of Facility: Warehouse Office Other

Facility Address: 4702 Transport Dr.#6 Tampa Fl. 3305

DISASTER RESPONSE TEAM PLANNING

Is there a Disaster Response Team (DRT) for your branch office that meets periodically to discuss emergency management issues including past incidents, upcoming events, new policies and procedures, potential risks and hazards, preparedness activities, etc?

yes

How often does the DRT meet?

As needed

Does the DRT coordinate with local VOAD and state/county/city emergency management personnel?

yes

Primary contact for the DRT:

Jim Carpenter

NEIGHBORING THREATS

Neighboring threats constitute a significant hazard or risk that could affect the surrounding community, generally within a five mile radius. The nature of these threats is usually human-related, such as a nearby power generation facility that could experience an accidental spill or release, or a cargo rail line carrying potentially hazardous materials. The operations of the branch office and their capabilities to provide essential services may be affected by the impacts of these threats. A disaster resulting from neighboring threats can also cause an influx in demand for services.

Review the list of Neighboring Threats below and check “Yes,” “No” or “N/A” accordingly.

| Neighboring Threats | YES | NO | N/A |
|---|-----|----|-----|
| Is the facility located near an airport or a flight path of either commercial or private airplanes? | | x | |
| Is the facility located near a military base? | | x | |
| Is the facility near a major interstate highway? | x | | |
| Is the facility near an oil, nuclear power or chemical processing plant? | | x | |
| Is the facility located within 5 miles of an ocean or major lake or river? | | x | |
| Is the facility located on or near a fault line? | | x | |
| Is the facility located in tornado prone areas? | | x | |
| Is the area prone to flooding? | x | | |
| Is the facility located in an area prone to extreme snow or ice conditions? | | x | |
| Is the facility located on the side of or immediately below a cliff? | | x | |
| Is the facility located in a rural or urban area? | | x | |
| Does your community have a high-density population? | x | | |
| Is traffic congestion or significant traffic a consistent problem? | x | | |
| Are there train tracks that cross near the facility? | x | | |
| Is there a large hospital located within 5 miles of the facility? | | x | |
| Are EMS & Fire located within 5 miles of the facility? | x | | |

OPERATIONAL THREATS

Assessing the challenges that could take place within the facility is essential. The ability to mitigate situations that could present major problems and setbacks is critical to ensuring continued operations. Identification of operational threats presents the opportunity to address issues that have not yet been resolved and validate processes that are already in place.

Review the list of operational threats below and check “Yes,” “No” or “N/A” accordingly.

| Operational Threats | YES | NO | N/A |
|--|-----|----|-----|
| Does the building have a security system? | X | | |
| Does the building have operational smoke detectors? | X | | |
| Does the building have operational carbon monoxide detectors? | | X | |
| Does the building have an operational sprinkler system? | X | | |
| Are the above detectors and systems frequently tested? | X | | |
| Have employees been trained to use the security and safety systems in the building? | X | | |
| Does the facility store supplies and files at least 18 inches from the ground? | X | | |
| Are plans/checklists for emergency situations in place and stored in a central location? | X | | |
| Are individuals who have limited training able to run the plans/checklists if other parties are not available? | X | | |
| Does the facility have an established plan/work schedule for 24 hour operations during emergency situations? | | X | |
| Are employee recall procedures established? | X | | |
| Are employees aware of the work schedule they will be required to fulfill? | X | | |
| Do you have out of area contact numbers for all staff members? | | X | |
| Is the area around the facility well lit and patrolled regularly by security or police? | X | | |
| Does the facility have more than one available road for access? | X | | |
| Does the community surrounding the facility have a history of high-crime? | | X | |

| Operational Threats | YES | NO | N/A |
|--|-----|----|-----|
| Is the facility located in a heavily forested area or surrounded with vegetation? | | X | |
| Is the facility located above the first floor? | | X | |
| Does the facility have a windowless room near the center of the building? | X | | |
| Does the building have emergency lighting? | X | | |
| Does the building have backup generator power? | X | | |
| Is the backup power generator sufficient for emergency operations? | X | | |
| Does the office have access to a telephone landline that is not part of the phone system? | X | | |
| Are storm drains and culverts kept free from debris? | X | | |
| Are there hazardous materials, radiological sources or biohazards in the facility? | | X | |
| Are there specific procedures enacted during emergencies to prohibit onsite hazardous materials from becoming dangerous to the public? | | | X |

HISTORICAL EVENTS

Documenting past events and emergencies that have affected the facility establishes a foundation on which to build emergency management planning assumptions. What types of emergencies have previously occurred in the community, at this facility and at other facilities in the area?

| Previously Occurred | Event | Notes |
|---------------------|-------------------------------|-------|
| | Fires | |
| Yes | Severe Weather | |
| | Hazardous Materials Incidents | |
| | Transportation Accidents | |
| | Earthquakes | |
| Yes | Floods | |
| | Civil Disorder | |
| Yes | Hurricanes | |
| | Tornadoes | |
| | Terrorism | |
| Yes | Utility Outages | |
| | Mass Casualty Incidents | |
| | Train Derailments | |
| | Disease Outbreak | |
| | Water Contamination | |
| Yes | Sinkholes | |
| | Mudslides | |

Appendix E - LOCAL FACILITY LOCATIONS MAP

Operating Hours:

Monday-Friday 8:00am-12:00, 12:30pm-4:00pm

Saturday 9:00am-12:00pm



Tampa Distribution Center
4702 Transport Dr #6
Tampa, FL 33605
(813) 254-1190

Appendix F - SAMPLE SITUATION REPORT

During an emergency, the Disaster Warehouse Manager will use the form below to document the current situation. This report will be completed at the end of each operational period and distributed to the oncoming Disaster Warehouse Manager.

Form D-1

| Situation Report | | | | | |
|--------------------------------|----------------------|---|--------------------|---------------------|--|
| Date | Time: | Incident Name: | | | |
| Incident Kind: | | Cause: | Incident Commander | | |
| Location Address: | | Short Location Description (in reference to nearest town.) | | | |
| Size/Area Involved | Expected Containment | | Cost to Date | Declared Controlled | |
| | Date: | | | Date: | |
| | Time: | | | Time: | |
| Injuries this Reporting Period | | Injuries to date | | Fatalities | |

| Threat to Human Life/Safety: | | | | | | | |
|---|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|-------------------|--------------------------|
| Building Evacuation(s) in progress: | <input type="checkbox"/> | No evacuation(s) imminent: | <input type="checkbox"/> | Potential future threat: | <input type="checkbox"/> | No likely threat: | <input type="checkbox"/> |
| Structure | # Threatened | | # Damaged | | # Destroyed | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Critical Infrastructure Damages: | | | | | | | |
| Type: | | | | | | | |
| Description: | | | | | | | |
| Available Critical Resources/Inventory | | | | | | | |
| Fuel: | | | | | | | |
| Food: | | | | | | | |
| Inventory: | | | | | | | |
| Critical Resource Inventory Needs (kind & amount, in priority order): | | | | | | | |
| Major problems and concerns (control problems, social/political/economic concerns or impacts, etc.) | | | | | | | |
| Resources threatened (kind(s) and value/significance): | | | | | | | |
| Current Weather Conditions: | | | | | | | |
| Fuels/Materials Involved: | | | | | | | |
| Regional Evacuations: | | | | | | | |

| | | | | |
|--|--------------|-----------------|--------------|--------------------|
| Significant events today (closures, significant progress made, etc.): | | | | |
| Outlook | | | | |
| Tomorrow's Forecasted Weather: | Wind Speed: | Wind Direction: | Temperature: | Relative Humidity: |
| | | | | |
| Actions planned for next operational period: | | | | |
| Projected incident impacts during next operational period: | | | | |
| Projected Demobilization start date: | | | | |
| Remarks: | | | | |
| Coordinating Agencies: | | | | |
| Approval Information | | | | |
| Prepared by: | Approved by: | | | |
| | Date | | Time | |

Appendix G - ORGANIZATIONAL CHART

Insert Branch Office organizational chart.



Appendix I - GOODS AND PRIORITIZATION

Six Basic Types of Goods Required

| | |
|--------------|--|
| Canned Goods | Personal Care Products |
| Dry Goods | Water & Ice |
| Beverages | Misc. – Cleaning Supplies, Paper Goods, Etc. |

Listed below are specific items and their priority:**Level 1 priority** – needed for first 24 to 48 hours of disaster:

| |
|-----------------------------------|
| Water |
| Ice |
| Plastic Utensils |
| Canned Goods |
| Peanut Butter & Jelly |
| Cleaning Supplies |
| Diapers |
| Candles |
| Can Openers |
| Fresh Fruits |
| Fresh Vegetables |
| Paper Plates & Cups |
| Barbecue Grills |
| Charcoal, Lighter Fluid & Matches |
| Assorted Drinks |
| Baby Food |
| Formula |

Level 2 priority – needed after first few days of disaster:

| |
|---------------------------|
| Water |
| Ice |
| Shampoo |
| Toilet Tissue |
| Toothpaste & Brushes |
| Soap |
| Diapers |
| Deodorant |
| Feminine Hygiene Products |

| |
|-----------------------|
| Paper Plates & Cups |
| Napkins |
| Canned Goods |
| Assorted Drinks |
| Peanut Butter & Jelly |
| Cereal |
| Instant Milk |
| Bread |
| Instant Coffee |
| Crackers |
| Cookies |
| Cleaning Supplies |
| Paper Towels |

Level 3 priority – supplemental to the items in levels 1 & 2:

| |
|---------------|
| Sandwich Meat |
| Ground Beef |
| Poultry |
| Canned Goods |
| Rice |
| Beans – dry |
| Condiments |
| Cooking Oil |

APPENDIX J - CLASSIFICATIONS OF DISASTERS

| Class | Description | Affected Households | Affected Food Banks | Poundage Demands | Special Product Demands |
|----------|---|----------------------------------|---------------------|--|-------------------------|
| Class 1 | Limited in scope, affects a limited number of households in a single food bank area. The demand would be met with the resources on hand | 25-100 | One | Less than 10,000 | None or minimal |
| Class 2 | Somewhat limited in scope, but would affect a significant number of households. Local food bank and neighboring food banks could handle the demand | 100-250 | One (possibly more) | Less than 10,000 – 100,000 | Minimal |
| Class 3 | Would affect a large number of households. Scope would most likely require that outside product resources be generated to meet demand. Second Harvest's national office involvement likely. | 250-2,500 | 2 or more | 100,000 – 500,000 | Probable |
| Class 4: | Large geographic area affected. Number of food banks impacted and would require outside assistance from the Second Harvest network in terms of staffing and food. | 2,500+ | multiple | over 500,000 during the first week of relief; 1,000,000+ over an extended period of time | Substantial |
| Class 5 | Affects tens of thousands of households (hurricane Andrew falls into this category). Devastation requires massive inter-agency effort | entire communities and/or cities | Multiple | millions of pounds over an extended period of time (9 – 12 months) | Massive |

TABLE B-1 CLASSIFICATIONS OF DISASTERS

Appendix K - SUPPORT PROCEDURES

| | |
|-----------------------------------|--|
| <u>Incident Commander</u> | Ultimately responsible for managing the incident; activates Command and General Staff positions; does the positions themselves |
| <u>Liaison Officer</u> | Communicates with outside organizations; the media; agencies, program sites, food donors, the EC |
| Liaison Support | If activated, assists the Liaison Officer as assigned |
| <u>Public Information Officer</u> | Controls messaging to the public and the media regarding efforts around the incident |
| Public Information Support | If activated, assists the PIO as assigned |
| <u>Operations Section Chief</u> | Develops and implements tactics to distribute resources in affected areas |

Appendix L - SUPPORT PROCEDURES

Appendix M - AUTHORITIES AND REFERENCES

Authority, support, and justification for disaster recovery planning are provided through the documents listed below.

Federal Guidance

Executive Order (EO) 12148–Federal Emergency Management. EO 12148 establishes federal policies and coordinates civil emergency planning, management and assistance functions. It also establishes the President’s role in working with state and local governments.

Executive Order (EO) 12472–Establishment of the National Communications System. EO 12472 establishes the National Communication Systems as a Federal Intercompany/Company group assigned national security and emergency preparedness telecommunications responsibility throughout the full spectrum of emergencies. Responsibilities include planning, developing, and implementing enhancements to the national telecommunications infrastructure to achieve measurable improvements in survivability, interoperability, and operational effectiveness under all conditions. This is accomplished by effective management and by using national telecommunication resources to support the government during any emergency.

Executive Order (EO) 12656–Assignment of Emergency Preparedness Responsibilities. EO 12656 is the foundation of these mandates. It requires Federal agencies to develop plans and procedures that ensure the survival of the U.S. Constitution and American Government by enabling them to continue to provide essential functions and services during and following a disaster or emergency. Executive Order 12656 assigns national security management preparedness responsibilities to federal departments and agencies.

Presidential Decision Directive 63. PDD–63 is a national-level effort to ensure the security of the increasingly vulnerable and interconnected infrastructure of the United States. It requires departments and agencies to develop a plan for protecting critical infrastructures, including telecommunications, banking and finance, energy, transportation, and other essential functions and services. The directive addresses those services provided by federal, state, and local governments.

Presidential Decision Directive 67. PDD–67 directs the federal executive branch departments and agencies to have a viable COOP Plan and capability. Departments and agencies must be able to operate at their alternative facilities with or without warning no longer than 12 hours after the disaster and to maintain sustained operations for a minimum period of up to 30 days. The plans identify those requirements necessary to support the primary functions, such as emergency communications, establishing a chain of command, and delegations of authority.

Executive Order (EO) 13228–Establishing the Office of Homeland Security and the Homeland Security Council. EO 13228 establishes the Office of Homeland Security in response to the terrorist attacks on September 11, 2001. Responsibilities of the office include developing and coordinating the implementation of a comprehensive national strategy to secure the United States from terrorist threats or attacks. The office shall coordinate the executive branch’s efforts to detect, prepare for, prevent, protect against, respond to, and recover from terrorist attacks within the United States.

Executive Order (EO) 13231–Critical Infrastructure Protection in the Information Age. EO 13231 establishes a protection program that consists of continual efforts to secure information systems for

critical infrastructure that includes emergency preparedness communications. To achieve this policy, there will be a senior executive branch committee to coordinate that will have cognizance over all Federal efforts and programs involving continuity of operations, continuity of government, and Federal department and company/company information systems protection.

Robert T. Stafford Disaster Relief and Emergency Assistance Act, Amended (U.S. Code Title 42 Section 5121). This act provides for an orderly and continual means of assistance by the Federal Government to state and local governments for carrying out their responsibilities to alleviate the suffering and damage that result from disasters. 42 USC 5121 encourages the development of comprehensive disaster preparedness and assistance plans, programs, capabilities, and companies by the states and local governments.

U.S. National Archives & Records Administration (NARA) Code of Federal Regulations. The NARA Code of Federal Regulations (CFR), Subchapter B, Records Management, provides guidance and prescribes policies for records management programs relating to record creation and maintenance, adequate documentation, and proper record disposition.

Homeland Security Presidential Directive–1. The Homeland Security Council (HSC) shall ensure coordination of all homeland security-related activities among executive departments and agencies and promote the effective development and implementation of all homeland security policies. The HSC Principals Committee (HSC/PC) shall be the senior Intercompany/Company forum under the HSC for homeland security issues. The HSC Deputies Committee (HSC/DC) shall serve as the senior sub-Cabinet Intercompany/Company forum for consideration of policy issues affecting homeland security. HSC Policy Coordination Committees (HSC/PCC) shall coordinate the development and implementation of homeland security policies by multiple departments and agencies throughout the federal government, and shall coordinate those policies with State and local government.

Homeland Security Presidential Directive–3. The Homeland Security Advisory System provides warnings in the form of a set of graduated “Threat Conditions” that would increase as the risk of the threat increases. At each threat condition, Federal departments and agencies implement a corresponding set of “Protective Measures” to further reduce vulnerability or increase response capability during a period of heightened alert. This system is intended to create a common vocabulary, context, and structure for an ongoing national discussion about the nature of the threats that confront the homeland and the appropriate measures that should be taken in response. It seeks to inform and facilitate decisions appropriate to different levels of government and to private citizens at home and at work.

FEMA Federal Preparedness Circular (FPC) No. 65–Federal Executive Branch Continuity of Operations (COOP). FPC 65 provides guidance to federal executive branch departments and agencies for developing viable and executable contingency plans for continuity of operations. COOP planning facilitates the performance of department/company/company essential functions during any emergency or situation that may disrupt normal operations. FPC 65 requires that each company/company appoint a senior Federal Government executive as an emergency coordinator to serve as program manager and company/company point of contact for coordinating company/company COOP activities. This ensures continuous performance of an company/company’s essential functions during an emergency and protects essential facilities, equipment, records and other assets. The actions recommended in FPC 65 will reduce disruptions to operations and loss of life, and minimize damage and losses. It achieves a timely and orderly recovery from an emergency and resumption of full service to customers.

Federal Preparedness Circular No. 66–Test, Training and Exercise (TT&E) Program for Continuity of Operations (COOP). FPC 66 provides guidance to Federal executive branch departments and agencies for use in developing viable and executable TT&E programs to support the implementation and

validation of COOP plans. These activities are important elements of a comprehensive emergency preparedness program necessary to improve the ability of agencies to effectively manage and execute their COOP plans.

Federal Preparedness Circular No. 67–Acquisition of Alternate Facilities for Continuity of Operations (COOP). FPC 67 provides guidance to Federal executive branch departments and agencies for acquiring alternative facilities to support their COOP. FPC 67 requires agencies to designate alternative operating facilities as part of their COOP plans and prepare their personnel for the possibility of sudden relocation of essential functions or COOP contingency staff to these facilities should an emergency necessitate that action.

Appendix N - ACRONYMS AND DEFINITIONS

Acronyms

| | |
|--------------|---|
| BCP | Business Continuity Plan |
| CEMP | Comprehensive Emergency Management Plan |
| DHS | Department of Homeland Security |
| DRM | Disaster Recovery Manager |
| DRT | Disaster Readiness Team |
| EAS | Emergency Alert System |
| EMAC | Emergency Management Assistance Compact |
| EMAP | Emergency Management Accreditation Program |
| EPP | Emergency Preparedness Plan |
| FEMA | Federal Emergency Management Company |
| HSEEP | Homeland Security Exercise Evaluation Program |
| MOU | Memorandum of Understanding |
| NIMS | National Incident Management System |
| PDA | Preliminary Damage Assessment |

Definitions

Activation - When all or a portion of the disaster recovery plan has been put into motion.

Alert - Notification that a disaster situation has occurred – stand by for possible activation of disaster recovery plan.

Alternate Location - A location, other than normal facility, used to process data and/or conduct critical business functions in the event of a disaster. SIMILAR

Letters of Intent - A contract to provide a service, which includes the method of performance, the fees, the duration, the services provided, and the extent of security and confidentiality maintained.

Back-up Strategies (Recovery Strategies) - Alternative operating method (i.e., platform location, etc.) for facilities and system operations in the event of a disaster.

Checklist - A list of the immediate actions to take once the DRP is activated. The checklist is a quick reference of important phone numbers, actions, equipment, etc. in the plan.

Customer Vulnerability/Risk Overview - This deliverable documents those resources that have been identified as risks to the operations by the Customer. Additionally, it identifies the probability of the risk occurring (per the Customer) and the perceived impact to the operations, if it did occur.

Continuity of Operations - The activities of an company to ensure that essential functions are continued under all circumstances. This includes plans and procedures that delineate essential functions; specify succession to office and the emergency delegation of authority; provide for the safekeeping of vital records and databases; identify

alternate operating facilities; provide for interoperable communications; and validate the capability through tests, training, and exercises.

Critical Equipment - Critical equipment includes specific equipment required to re-establish an essential function.

Damage Assessment - The process of assessing damage, following a disaster, to computer hardware, vital records, office facilities, etc. and determining what can be salvaged or restored and what must be replaced.

Delegation of Authorities - This list specifies who is authorized to act on behalf of the company for specific purposes.

Disaster - Any event that creates an inability on an company's part to provide critical business functions for some undetermined period of time.

Disaster Prevention - Measures employed to prevent, detect, or contain incidents, which, if unchecked, could result in disaster.

Disaster Recovery - The process used once a disaster has occurred to quickly regain business continuity.

Electronic Vaulting - Transfer of data to an offsite storage facility via a communication link rather than via portable media. Typically used for batch/journal updates to critical files to supplement full backups taken periodically.

Emergency Preparedness - The discipline that ensures an company, or community's readiness to respond to an emergency in a coordinated, timely and effective manner.

Essential Functions - Activities, processes or functions which could not be interrupted or unavailable for several days without significantly jeopardizing operation of the company.

External Contacts/Vendor List - This document contains a listing of vendors that provide products or services that are required for the functions on the Essential Function Report.

Facilities - A location containing the equipment, supplies, voice and data communication lines, to conduct transactions required to conduct business under normal conditions.

File Back-up - The practice of dumping (copying) a file stored on disk or tape to another disk or tape. This is done for protection in case the active file is damaged.

File Recovery - The restoration of computer files using back-up copies.

File Server - The central repository of shared files and applications in a computer network, also known as a local area network (LAN).

Homeland Security Exercise and Evaluation Program (HSEEP) - DHS developed HSEEP as a threat- and performance-based exercise program that provides doctrine and policy for planning, conducting, and evaluating exercises. It was developed to enhance and assess terrorism prevention, response, and recovery capabilities at the federal, state, and local levels.

Internal Call List - Standard format for an emergency-call tree for employees within the scope of the project.

Interruption - An outage caused by the failure of one or more communications links with entities outside the local facility.

Key Personnel - Personnel designated by their company as critical to the resumption of essential functions and services.

Lines of Succession - Provisions for the assumption of senior positions during an emergency in the event that any of those personnel are unavailable to execute their legal and/or essential duties.

National Incident Management System - NIMS provides a consistent nationwide template to enable Federal, State, local, and tribal governments and private-sector and nongovernmental companies to work together effectively and efficiently to prepare for, prevent, respond to, and recover from domestic incidents, regardless of cause, size, or complexity, including acts of catastrophic terrorism.

Network Outage - An interruption in system availability as a result of a communication failure affecting a network of computer terminals, processors or workstations.

Non-essential Function/Data - Business activities or information, which could be interrupted or unavailable indefinitely without significantly jeopardizing critical functions of a company.

Non-essential Records - Records or documents, which, if irretrievably lost or damaged, will not materially, impair the company's ability to conduct business.

Off-Site Processing - A back-up mode of operation in which processing can continue throughout a network despite loss of communication with the mainframe computer.
Off-Line Processing - A backup mode of operation in which processing can continue manually or in batch mode if the on-line systems are unavailable.

Off-Site Storage Facility - A secure location, remote from the primary location, at which backup hardware, software, data files, documents, equipment, or supplies are stored.

Record Retention - Storing historical documentation for a set period of time, usually mandated by state and federal law or the Internal Revenue Service.

Recovery - Recovery, in this document, includes all types of emergency actions dedicated to the continued protection of the public or to promoting the resumption of normal activities in the affected area.

Recovery Capability - This defines all of the components necessary to perform recovery. These components can include a plan, an alternate site, change control process, network rerouting and others.

Recovery Time - The period from the disaster declaration to the recovery of the critical functions.

Response - Those activities and programs designed to address the immediate and short-term effects of the onset of an emergency or disaster.

Risk - An ongoing or impending concern that has a significant probability of adversely affecting business continuity.

Risk Assessment/Analysis - The process of identifying and minimizing the exposures to certain threats, which a company may experience.

Risk Management - The discipline, which ensures that a department does not assume an unacceptable level of risk.

Succession of Leadership - A list that specifies which position that will automatically fill a leadership position if it is vacated during a DRP activation.

Vulnerability - The susceptibility of a company to a hazard. The degree of vulnerability to a hazard depends upon its risk and consequences.

APPENDIX O – PLAN MODIFICATIONS

| Date of Change | Describe Modification | Changed By |
|----------------|--|---------------|
| 8/12/19 | General Refresh/Update of all fluid Info | Jim Carpenter |
| 8/29/19 | Inclusion of ICS information | Jim Carpenter |
| | | |
| | | |
| | | |

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Feeding Tampa Bay

Project Name: COVID-19 Food Relief

FROM (date): November 1, 2020 TO (date): December 30, 2020

| 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>) | 2795321 | 22064.64 |
| Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>) | 31021 | 0 |
| Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>) | 2927261 | 1493405.96 |
| Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>) | 314607 | 0 |
| Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>) | 64950 | 16301.3 |
| Training (<i>staff development, conferences, long distance travel</i>) | 16667 | 0 |
| Design, Printing, Marketing & Postage (<i>for direct program related services only</i>) | 28877 | 0 |
| 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>) | 700000 | 28000 |
| Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>) | 122778 | 0 |
| TOTAL | 7001482 | 1559771.9 |

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxsaQkCg>

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: Feeding Tampa Bay

Project Name: COVID-19

FROM (month/year): 11/2020

TO (month/year): 12/2020

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

Total requested in this document: \$1,559,771.90

Personnel (*salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program*)

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

Total: \$24,380.25. Applies to funding area “food.”

- Health insurance is \$2.64/hour and fringe benefits are calculated at 8% for all positions.
- Mobile Pantry Coordinator: In February 2020, the Mobile Pantry Coordinator Kim Ramey was paid \$13/hour for 28 hours (7 hours per Mobile Pantry) for the four Mobile Pantries in Pinellas County (\$364 total). In November through December 2020, the Mobile Pantry Coordinator will be paid \$17.23/hour for 98 hours (7 hours per Mobile Pantry) for the 14 Mobile Pantries added to respond to COVID-19 (\$1,533.47). Health insurance for 98 hours = \$258.72 and 8% fringe benefits = \$122.68. ($\$1533.47 + \$258.72 + \$122.68 = \mathbf{\$1,914.87}$ total). This \$1,914.87 represents personnel expenses specific to COVID-19 response and is in addition to the personnel expense of the two Mobile Pantries that existed before the pandemic.
- Drivers by program type
 - Mobile Pantries- In February 2020 drivers were paid \$14/hour for 28 hours (7 hours per Mobile Pantry) for 4 Mobile Pantries in Pinellas County (\$392 total). In November-December, drivers will be paid \$18/hour for 98 hours (7 hours per Mobile Pantry) for 14 Mobile Pantries added to respond to COVID-19 (\$1,764). Health insurance for 98 hours = \$258.72 and 8% fringe benefits = \$141.12. ($\$1764 + \$258.72 + \$141.12 = \mathbf{\$2,163.84}$ total). This \$2,163.84 represents personnel expenses specific to COVID-19 response and is in addition to the personnel expense of the two Mobile Pantries that existed before the pandemic.
 - Mobile drops- In February 2020 drivers were paid \$14/hour for 8 hours (4 hours per Mobile Drop) for 2 Mobile Drops (\$112). In November-December, drivers will be paid \$18/hour for 112 hours (4 hours per drop) for 28 Mobile Drops = \$2,016. Health insurance for 112 hours = \$295.68 and 8% fringe benefits = \$161.28. ($\$2,016 + \$295.68 + \$161.28 = \mathbf{\$2,472.96}$ total). This \$2,472.96 represents personnel expenses specific to

COVID-19 response and is in addition to the personnel expense of the two Mobile Drops that existed before the pandemic.

- Mega Pantries- this program did not exist before COVID-19 and branded specific new Mobile Pantries into larger distributions to respond to COVID-19. The 4 new drivers work at the 8 Mega Pantries from November-December will be paid \$18/hour for 256 hours (8 hours per Mega Pantry) for 8 Mega Pantries = \$4,608. Health insurance for 256 hours = \$675.84 and 8% fringe benefits = \$368.64. (\$4,608 + \$675.84 + \$368.64 = **\$5,652.48 total**)
- Meals on the Go- this program expanded significantly to respond to COVID-19, having only been piloted and not in Pinellas County. In October through December, the driver will be paid \$18/hour for 216 hours (24 hours weekly x 9 weeks) = \$3,888. Health insurance for 216 hours = \$570.24 and fringe benefits = \$311.04. (\$3,888 + \$570.24 + \$311.04) = **\$4,769.28 total.**
- Mega Pantry Task Force member. This position was created to respond to COVID-19. This staff member will work at 8 Mega Pantries from November- December will be paid \$17.23/hour for 64 hours (8 hours per Mega Pantry) for 8 Mega Pantries = \$1102.72. Health insurance for 64 hours = \$168.96 and 8% fringe benefits = \$88.22. (\$1,102.72 + \$168.96 + \$88.22 = **\$1,359.90 total**)
- Chief Operations Officer Rhonda Gindlesperger oversees Mega Pantries, Mobile Pantries and Mobile Drops for 2 hours weekly that were not part of her job before COVID-19. \$69.71/hr x 2 hrs/week x 9 weeks + 8% fringe = **\$1,355.17**
- Chief Programs Officer Matt Spence oversees Meals on the Go for 2 hours weekly that were not part of his job before COVID-19. \$64.90/hr x 2 hrs/week x 9 weeks + 8% fringe = **\$1,261.66**
- Human Resources Manager Diane Bunnell processes payroll for 4 hours weekly for additional staff that were added to respond to COVID-19 via the activities described in this application. \$28.85/hour. \$28.85 x 4 hours x 9 weeks + 8% fringe = **\$1,121.00**
- Grant Accountant Sara Mazzola joined Feeding Tampa Bay in October 2020 to process grants-related financial reporting and will lead the financial reporting for this grant for 8 hours weekly. \$22/hour x 8 hrs/wk x 9 wks + 8% fringe = **\$1,710.72**
- Development Officer/Manager for Grants Patrick Doyle. Patrick oversees reporting for this grant for 2 hours weekly. \$30.78/hr x 2 hours x 9 weeks + 8% fringe = **\$598.37**

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.

- Purchased in October

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

Total: \$1,501,520.41. Applies to funding area "food."

- Food for Mobile Pantries and Mobile drops is donated and not eligible for reimbursement
- Food for Mega Pantries- this program rebranded specific Mobile Pantries into larger distributions to respond to COVID-19. Purchased for November-December will total **\$925,520.41.** Food is purchased primarily from Value Added Food Sales, and possibly from other distributors and retailers as needed.

- Food for Meals on the Go- this program expanded significantly to respond to COVID-19. Purchased food invoices for September through December are unpaid at the time of this application are estimated to be **\$576,000**. (\$4/meal x 36,000 meals monthly x 4 months)
- All purchased food will come from a variety of suppliers and includes shelf stable items, produce, meat and dairy.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)
Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

None

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)
Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

Total: \$16,948.24 Applies to funding area "food."

- Mobile Pantries (MPs)- truck expenses in February 2020 were \$612.64 for 4 Mobile Pantries (\$21.88/hr x 7hrs/MP x 4). Truck expenses in November- December 2020 will be **\$2,144.24** for 14 new Mobile Pantries (\$21.88/hr x 7 hrs/MP x 14 MPs)
- Mobile Drops- truck expenses in February 2020 were \$175.04 for 2 Mobile drops (\$21.88/hr x 4 hrs/drop x 2 drops.) Truck expenses in November- December 2020 will be **\$2,450.56** for 28 new Mobile drops (\$21.88/hr x 4hrs/drop x 28 drops)
- Mega Pantries- - this program rebranded specific Mobile Pantries into larger distributions to respond to COVID-19. Truck expenses in November- December 2020 will be **\$5,601.28** (\$21.88/hr x 8hrs x 4 trucks x 8 distributions) for 8 new Mega Pantries.
- Meals on the Go- this program expanded significantly to respond to COVID-19. Truck expenses in November- December 2020 will be **\$6,752.16** for the program (\$15.63/hr x 8 hrs/day x 6 days/week x 9 weeks.)

Design, Printing, Marketing & Postage (for direct program related services only)

Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

None

Capital (buildings, vehicles, equipment \$5,000 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)

Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

Total: \$16,923 Applies to the funding area "food."

- Truck leases for Mobile Pantries, Mobile Drops, Mega Pantries and Meals on the Go for November-December= **\$16,923**.

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.

None

LPO List



Mobile Pantry, Mobile Drop, and Mega Pantry partners:

- United Way Suncoast, Jeffrey Johnson, jjohnson@uwsuncoast.org
- Bethany Christian Methodist Church Clearwater, Alicia Collins 813-557-0936
- Salvation Army Clearwater, Kevin Chinault, Kevin.Chinault@uss.salvationarmy.org
- Pinellas Sheriff's Athletic League Neil Brickfield 727-521-5315
- Midtown St. Petersburg (what organization?) Rev. Ken Irby 727-244-1302
- Tangerine Plaza (what organization?)
- Unique Ladies of Faith Pinellas Park, Samantha Brown 813-477-1530
- Mt. Zion Church St. Petersburg, Angela Rouson, executivedirector@mzhs.org
- Pinellas Park Performing Arts Center, Hazel Alvarez (FL Family Primary Care Centers) 813-217-1973
- Liberty Worship Largo, Debbie Kennedy, lwclargo@gmail.com
- Tropicana Field Michael Kovacsev, michael.kovacsev@stpete.org; Ricardo Lopez, ricardo.lopez@stpete.org; Patrice Hubbard, patrice.hubbard@stpete.org; Terri Nagle, terrinnagle@stpete.org

Meals on the Go

- Viridian 518 3rd Ave S, St. Petersburg 33701
 - Lynn 727-895-8591
- Ronald McDonald House, 401 7th Avenue S., St. Petersburg 33701
 - Karen Matthews 727-767-7685
- St. Giles Manor 1, 5041 82nd Ave N, Pinellas Park 33781
 - Margo H, 727-514-2315
- Pinellas HOPE, 5726 126th Ave N, Clearwater 33761
 - Mandy 727-260-3335
- Burlington Tower 1000 Burlington ave n, St. Petersburg 33705
 - Cathy Mass (727) 823-3867
- Creekside Manor I, 1318 Franklin Street, Clearwater 33756
 - Taminka Arnold (727) 447-3181
- Creekside Manor II, 1335 Pierce Street, Clearwater 33756
 - Taminka Arnold (727) 447-3181
- Countryside Haven Assisted Living, 6960 Co Rd 95, Palm Harbor 34684
 - Kathy Coogan (727) 534-6766
- Freedom Village I, 7700-66th Street North, Pinellas Park 33781
 - Donna Miller, (727) 541-6620
- Pinellas Heights Senior Apartments, 11411 Ulmerton Road, Largo 33778
 - Courtney Young (727) 953-9809
- PERC (Continental Housing Program), 12810 US Hwy 19 N., Clearwater 33764
 - John Miller 727-509-4725

**Because no one
should go hungry.**



- Lexington Club Apartments, 1200 S Missouri Ave Clearwater 33776
 - Lizette 727.446.2582
- Healthy Start Coalition of Pinellas, 4000 Gateway Centre Blvd, Suite 200, Pinellas Park 33782
 - Cindy McNulty 727-365-2636
 - Maria 813-546-9022
- Jewish Family Services, 14041 Icot Blvd, Clearwater, FL 33760
 - Sunny Hirschberg 727-348-8953
- ALPHA House Pinellas, 4000 Gateway Centre Blvd, Suite 200, Pinellas Park 33782
 - Yvette Daniel 727-822-8190
- United Way Resource Center, 1310 N Martin Luther King, Jr. Avenue, Clearwater 33755
 - Paula Kay 813-417-0486
- Clear Bay Terrace Apartments, 1770 N Betty Lane, Clearwater 33755
 - Catherine Caza (727) 448-0036
- Madison Pointe, 380 S MLK Jr St Clearwater 33755
 - Tiffany Stewart 727-441-3131
- Prospect Towers, 801 Chestnut Street, Clearwater 33756
 - Rachel 727-276-3828
- Barbee Towers, 1100 Druid Rd, Clearwater 33756
 - (727) 446-1045, Ext 265 Samuel White
- Girls Inc, 7700 61st N, Pinellas Park 33781
 - Tabrisha Ruby 727-544-6230
- Brookside Square, 200 72nd Ave N, St. Petersburg 33702
 - Janice 727-564-8979
- Oceanside Estates, 6700 102nd Ave N, Pinellas Park 33782
 - Mary Reinhardt (727) 8511834
- Philip Benjamin Towers, 250 58th St, St Petersburg, 33701
 - Fred Secchan 847-814-2011
- Heritage Oaks, 2351 Alderman Rd, Palm Harbor 34683
 - Nataliya Monileone 727-967-3177
- Presbyterian Towers, 430 Bay Street NE, St. Petersburg 33701
 - Olga Mackenrow 727-822-3823
- 540 Town Center, 540 2nd Ave S, St. Petersburg 33701
 - Lucia Vinciguerra 727.823.1575
- Peterborough Apartments, 440 4th Ave N, St. Petersburg 33701
 - Sandy Warfel 727-823-5145
- St. Giles Manor 2, 7650 58th St N, Pinellas Park 33781
 - Margo H, 727-514-2315
- Arlington Arbor, 1035 Arlington Ave N, St. Petersburg 33705
 - Celeste Lane 727-896-5148

**Because no one
should go hungry.**



- Johns Hopkins All Children's, 777 4th Street S. St. Petersburg 33701
 - Janelle Garcia 863-990-1737
- Boys & Girls Club, 7790 61st St. N., Pinellas Park 33781
 - Janet Arnold 813-598-9437
- Lutheran Apts, 550 1st Ave S., St Petersburg, 33701
 - Elaine Greaux 727-896-3197
- City on a Hill Church, 3201 Burlington St Petersburg 33713
 - Cliff Pugh 727-417-1145

**Because no one
should go hungry.**

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

FEEDING AMERICA TAMPA BAY, 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 **FEEDING AMERICA TAMPA BAY, INC.**, whose address is 4702 Transport Dr Bldg 6 Tampa, FL 33605-5940 (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 nonprofit community partners have experienced significant financial hardship as a result of higher demand for essential services and assistance related to the impact of the COVID-19 pandemic; 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 reimburse **GRANTEE** for necessary expenditures previously incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, **AGENCY** has determined that **GRANTEE** has previously incurred necessary expenditures due to the public health emergency with respect to COVID-19 during the period that begins on March 1, 2020 through the date of this award, that have not and will not be reimbursed through any other funding source;

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: **Feeding America Tampa Bay, Inc.**
- b) Grantee's Contact and Notice Information:

Primary Contact Name: **Thomas Mantz, President & CEO**

Address: **4702 Transport Dr Bldg 6 Tampa, FL 33605-5940**

Phone Number: **904-610-9191**

Grantee's Data Universal Numbering System (DUNS) number: **838332331**
- 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: **One time reimbursement to be paid prior to December 30, 2020 of approved expenses incurred between September 1, 2020 and October 31, 2020.**
- f) Amount of Funds Awarded: **\$119,623.38** (hereinafter, "Awarded Funds").
- g) 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

h) CFDA Number and Name

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

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

i) Indirect Cost Rate for GRANTEE portion of the Federal Award: **NONE**

2. Scope of Services:

The **GRANTEE** shall receive reimbursement from the Pinellas CARES Nonprofit Partnership Fund from the **AGENCY** consistent with the purpose identified in the **GRANTEE's** documented and approved expenditures (attached as Appendix 3) 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 receive funding in the amount of **one hundred nineteen thousand, six hundred twenty-three dollars and 38/100 cents (\$119,623.38)** for reimbursement of previously incurred expenses for expanded local services that have been approved by the **AGENCY**.

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. Consistency with regard to Appendix 3 - Appendix 3 – Reimbursement and Programmatic Performance Documentation.

3. Term of Agreement.

This Agreement is for one-time reimbursement of expenses incurred between September 1, 2020 and October 31, 2020 that have been approved by the **AGENCY** which will be paid to the **GRANTEE** prior to December 30, 2020 provided all other terms of this Agreement are met. This Agreement expires on December 30, 2020 except for provisions that by their nature apply after the expiration of the Agreement.

4. Compensation.

a) The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed one hundred nineteen thousand, six hundred twenty-three dollars and 38/100 cents (\$119,623.38) as an award of the Pinellas CARES Nonprofit Partnership Fund for reimbursement of expenses previously incurred for expanded local services related to mitigation of the impact of COVID-19 in the community.

b) **GRANTEE** shall detail the request for reimbursement inclusive of appropriate documentation as approved by **AGENCY** to substantiate the eligibility and appropriateness of expenditures. These details shall be included in Appendix 3. Any changes that increase costs must be in writing and in an amendment to this Agreement.

c) The **AGENCY** will reimburse expenses consistent with the documentation

provided in Appendix 3.

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. 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.

6. 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) **GRANTEE** will work with the **AGENCY** to establish policies and procedures as required.

b) **GRANTEE** will cooperate with any necessary review of staff, fiscal and client records, programmatic documents, and will provide related information at any reasonable time. Such review will be related only to the funds requested for reimbursement under this agreement.

c) **GRANTEE** will submit other reports and information in such formats and at such times as may be prescribed by the **AGENCY**.

d) 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**.

7. 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.

8. 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.

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

10. 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).

11. 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.

12. 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**. This provision survives termination/expiration of this Agreement.

13. 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.

14. 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.

15. 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**

16. 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**.

17. Governing Law.

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

18. 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.

19. 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.

20. 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

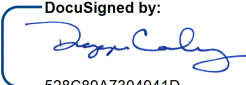
GRANTEE designates the following person(s) as the liaison for the **GRANTEE:**

Thomas Mantz, President & CEO
Feeding Tampa Bay
4702 Transport Drive, Building 6
Tampa, FL 33605

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: 11/25/2020

GRANTEE: Feeding America Tampa Bay, Inc.

By: 
38FF5D8D54994BB...
Thomas Mantz, President & CEO
tmantz@feedingtampabay.org

Date: 11/25/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Reimbursement and Programmatic Performance Documentation

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, Thomas Mantz, CEO & President, am the Title: President & CEO of Name of Organization: Feeding Tampa Bay, and I certify that:

1. I have the authority on behalf of Feeding Tampa Bay (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. Feeding Tampa Bay (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. Feeding Tampa Bay (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: Thomas Mantz, CEO & President (Printed Name)

Signature:  38FF5D8D54994BB...

Title: President & CEO

Date: 11/25/2020

Appendix 3 – Reimbursement and Programmatic Performance Documentation

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Feeding Tampa Bay

Project Name: COVID-19 Food Relief

FROM (date): September 1, 2020 TO (date): October 31, 2020

| 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>) | 2795321 | 8707.84 |
| Equipment (<i>computers, furniture, etc., less than \$3,000 per item</i>) | 31021 | 7860 |
| Supplies (<i>office materials, program related purchases, program necessities to deliver services, etc.</i>) | 2927261 | 94594.04 |
| Occupancy (<i>property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses</i>) | 314607 | 0 |
| Local Travel (<i>mileage, tolls, parking for regular local travel, rental/leasing cost of transportation</i>) | 64950 | 8461.5 |
| Training (<i>staff development, conferences, long distance travel</i>) | 16667 | 0 |
| Design, Printing, Marketing & Postage (<i>for direct program related services only</i>) | 28877 | 0 |
| 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>) | 700000 | 0 |
| Purchased Services (<i>consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements</i>) | 122778 | 0 |
| TOTAL | 7001482 | 119623.38 |

Pinellas Community Foundation
Pinellas CARES Nonprofit Partnership Fund Application
BUDGET NARRATIVE FORM

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkxaQkCg>

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: Feeding Tampa Bay

Project Name: COVID-19

FROM (month/year): 9/20

TO (month/year): 10/20

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

Total requested in this document: \$119,623.38

Personnel (salaries, wages, benefits, payroll taxes, time allocation, and a brief description of the responsibilities on the project for all personnel involved in program)

Define each position and indicate how the costs you are requesting expands your COVID-19-related programming and/or how it was unbudgeted as of 3/1/2020 or later. Be sure to include as much detail as possible for each position, e.g. rate per hour and number of hours for new position due to COVID-19 or increased hours as a result of COVID-19 (see example if needed).

Total: \$8,707.84. Applies to funding area “food.”

- Mobile pantry Coordinator: In October 2020, the Mobile Pantry Coordinator will be paid \$17.23/hour for 49 hours (7 hours per Mobile Pantry) for the 7 Mobile Pantries added to respond to COVID-19 (\$844.36). Fringe benefits for 49 hours = \$64.59. (\$844.36 + \$64.59 = **\$908.95 total**). This \$908.95 represents personnel expenses specific to COVID-19 response and is in addition to the personnel expense of the two Mobile Pantries that existed before the pandemic.
- Drivers by program type
 - Mobile Pantries- In February 2020 drivers were paid \$14/hour for 28 hours (7 hours per Mobile Pantry) for 4 Mobile Pantries in Pinellas County (\$392 total). In October, drivers will be paid \$18/hour for 49 hours (7 hours per Mobile Pantry) for 7 Mobile Pantries added to respond to COVID-19 (\$882). Fringe benefits for 49 hours = \$67.48. (\$882 + \$67.48 = **\$949.48 total**). This \$949.48 represents personnel expenses specific to COVID-19 response and is in addition to the personnel expense of the two Mobile Pantries that existed before the pandemic.
 - Mobile drops- In February 2020 drivers were paid \$14/hour for 8 hours (4 hours per Mobile Drop) for 2 Mobile Drops (\$112). In October, drivers will be paid \$18/hour for 56 hours (4 hours per drop) for 14 Mobile Drops = \$1,008. Fringe benefits for 49 hours = \$77.12. (\$1,008 + \$77.12 = **\$1,085.12 total**). This \$1,085.12 represents personnel expenses specific to COVID-19 response and is in addition to the personnel expense of the two Mobile Drops that existed before the pandemic.
 - Mega Pantries- this program did not exist before COVID-19 and branded specific new Mobile Pantries into larger distributions to respond to COVID-19. The 4 new drivers work at the 4 Mega Pantries in October will be paid \$18/hour for 128 hours (8 hours per

Mega Pantry) for Mega Pantries = \$2,304. Fringe benefits for 128 hours = \$176.24.
(\$2,304 + \$176.24 = **\$2,480.24 total**)

- Meals on the Go- this program expanded significantly to respond to COVID-19, having only been piloted and not in Pinellas County. In October, the driver will be paid \$19.56/hour for 96 hours (24 hours weekly x 2 weeks) = \$1,877.76. Fringe benefits for 96 hours= \$143.62. (\$1,877.76 + \$143.62) = **\$2,021.38 total.**
- Mega Pantry Task Force member Kristine Barra. This position was created to respond to COVID-19. This staff member will work at 4 Mega Pantries in October and will be paid \$17.23/hour for 32 hours (8 hours per Mega Pantry) for 4 Mega Pantries = \$551.36. Fringe benefits for 32 hours = \$42.18. (\$551.36 + \$42.18 = **\$593.54 total**)
- Chief Operations Officer Rhonda Gindlesperger oversees Mega Pantries, Mobile Pantries and Mobile Drops for 2 hours weekly that were not part of her job before COVID-19. \$69.71/hr x 2 hrs/week x 1 weeks = \$139.42. Fringe benefits for 2 hours are \$10.67. \$139.42+ \$10.67 = **\$150.09 total.**
- Chief Programs Officer Matt Spence oversees Meals on the Go for 2 hours weekly that were not part of his job before COVID-19. \$64.90/hr x 2 hrs/week x 1 weeks = \$129.80. Fringe benefits for 2 hours are \$9.93. **\$139.73 total.**
- Human Resources Manager Diane Bounnell processes payroll for 4 hours weekly for additional staff that were added to respond to COVID-19 via the activities described in this application. \$28.85/hour. \$28.85 x 4 x 1 = \$115.40. Fringe benefits for 4 hours is \$8.83. **Total = \$124.23**
- Grant Accountant Sara Mazzola joined Feeding Tampa Bay in October 2020 to process grants-related financial reporting and will lead the financial reporting for this grant for 8 hours weekly. \$22/hour x 8 hrs/wk x 1 wks = \$176. Fringe benefits for 8 hours is \$13.46. **Total = \$189.46**
- Development Officer/Manager for Grants Patrick Doyle. Patrick oversees reporting for this grant for 2 hours weekly. \$30.61/hr x 2 hours x 1 weeks = \$61.22. Fringe benefits for 2 hours is \$4.68. **Total = \$65.89**

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.

Total: \$7,860. Applies to funding area "food."

- Electric walk behind pallet jacks (4 jacks) \$655 monthly for October through December = \$7,860. These accompany the four drivers and trucks devoted to additional Mega Pantries, Mobile Pantries and mobile drops. Pallet jacks were purchased so we are requesting the equivalent to the rental cost.

Supplies (office materials, program related purchases, program necessities to deliver services, etc.)

Define each supply requested, where it will be purchased from, how much it costs, and how the costs you are requesting expands your COVID-19-related programming.

Total: \$94,594.04. Applies to funding area "food."

- Food for Mega Pantries- this program rebranded specific Mobile Pantries into larger distributions to respond to COVID-19. Purchased food invoices for September and October distribution are unpaid at the time of this application and are **\$67,083.24**. Food purchased primarily from Feeding America.
- Food for Meals on the Go- this program expanded significantly to respond to COVID-19. Purchased food invoices for October distribution are **\$27,510.20**.

Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)
Define each occupancy-related item, the supplier of the service, how much it costs, the % which is appropriately allocated to this grant, and how the costs you are requesting expands your COVID-19-related programming.

Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)
Define each travel item, the person who will be incurring the cost (for staff travel), the supplier of the services (for rental/leasing), and how the costs you are requesting expands your COVID-19-related programming.

Total: \$8,461.50 Applies to funding area "food."

- Truck leases for Mobile Pantries, Mobile Drops, Mega Pantries and Meals on the Go for October = **\$8,461.50**.

Design, Printing, Marketing & Postage (for direct program related services only)
Define each item, the supplier of the services, the cost, and how the costs you are requesting expands your COVID-19-related programming.

Capital (buildings, vehicles, equipment \$5,000 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)
Define each item, the vendor who will supply the capital item, or construct the item, and provide a defense for how the purchase of this item costs less than the leasing of the item for the grant period. Also explain how this item is necessary for the expansion of your COVID-19-related programming.

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.