

GRANT AGREEMENT

BY AND BETWEEN

PINELLAS COMMUNITY FOUNDATION

AND

FLORIDA DREAM CENTER 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 **FLORIDA DREAM CENTER INC**, whose address is 4017 56th Ave N Saint Petersburg, FL 33714-1737 (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: **Florida Dream Center**

b) Grantee's Contact and Notice Information:

Primary Contact Name: **Zelda O'Connell**

Address: **4017 56th Ave N Saint Petersburg, FL 33714-1737**

Phone Number: **727-851-9074**

Grantee's Data Universal Numbering System (DUNS) number: **074580836**

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

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

e) Period of Grant Performance, Start and End Date: **September 10, 2020 - December 30, 2020**

g) Amount of Funds Awarded: **\$56,939.12** (hereinafter, "Awarded Funds").

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

Federal Awarding Agency:

United States Department of Treasury

Pass-Through Entity:

Pinellas Community Foundation

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

Duggan Cooley, CEO, Pinellas Community Foundation

17755 US Highway 19 N, Suite 150

Clearwater, FL 33764

i) CFDA Number and Name

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

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

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

2. Scope of Services:

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

- a) **GRANTEE** shall administer funding in an amount up to **Fifty-Six Thousand Nine Hundred and Thirty-Nine dollars and 12/100 cents (\$56,939.12)** for expanded local services with up to 10% or \$5,176.28 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 Fifty-Six Thousand Nine Hundred and Thirty-Nine dollars and 12/100 cents (\$56,939.12) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. Up to Five Thousand One Hundred and Seventy-Six Dollars and 28/00 cents (\$5,176.28) equivalent to 10% of the funding may be allowed for approved indirect costs in association with this program. The remainder of the funding will be for competitively awarded expansion of services as defined.

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

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**:

Zelda O'Connell
4017 56th Avenue North
St. Petersburg, FL 33714
727-851-9074

SIGNATURE PAGE FOLLOWS

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

Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO

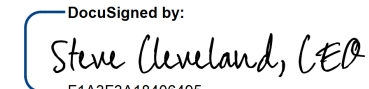
Date: 9/24/2020

GRANTEE: Florida Dream Center, Inc.

By: 
6AD806D5ECA6474...
Dan Graham, Board Chair
graham.dan@principal.com

Date: 9/25/2020

GRANTEE: Florida Dream Center, Inc.

By: 
F1A3F3A18406495...
Steve Cleveland, Chief Executive Officer
sjcleveland@floridadreamcenter.org

Date: 9/25/2020

Schedule of Appendices

Appendix 1 – CARES Act Guidance and Requirements

Appendix 2 – Attestation

Appendix 3 – Minimum Monitoring Requirements

Appendix 4 – Application for Funding (including budget plan)

Appendix 1 - CARES Act Guidance and Requirements

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

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

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

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

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

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

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

Necessary expenditures incurred due to the public health emergency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonexclusive examples of eligible expenditures

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

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

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

Nonexclusive examples of ineligible expenditures³

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

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

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

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

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

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

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

Eligible Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Are expenses associated with contact tracing eligible?

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

May recipients use Fund payments to provide loans?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Questions Related to Administration of Fund Payments

Do governments have to return unspent funds to Treasury?

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

What records must be kept by governments receiving payment?

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

May recipients deposit Fund payments into interest bearing accounts?

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

May governments retain assets purchased with payments from the Fund?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OFFICE OF
INSPECTOR GENERALDEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

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

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention Requirements

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

Reporting Requirements and Timelines

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

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

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

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

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

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

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

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

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

Quarterly Reporting

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

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

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

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

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

Reporting timeline

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

Record Retention Requirements

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

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

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

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

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

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

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

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

Thank you and we appreciate your assistance.

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

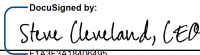
Appendix 2 - Attestation

ATTESTATION

I, Steve Cleveland, CEO, am the Title: CEO of Name of Organization: Florida Dream center, and I certify that:

1. I have the authority on behalf of Florida Dream center (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. Florida Dream center (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. Florida Dream center (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: Steve Cleveland, CEO (Printed Name)

Signature:  _____
DocuSigned by:
Steve Cleveland, CEO
F7A3F3A1B406495...

Title: CEO

Date: 9/25/2020

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)

Community Response and Recovery

Pinellas CARES Nonprofit Partnership Fund

Florida Dream Center

Zelda O'Connell
4017 56th Ave N
Saint Petersburg, FL 33714-1737

sjcleveland@floridadreamcenter.org
O: 727-851-9074
M: 330-979-8073

Zelda O'Connell

4017 56th Ave N
Saint Petersburg, FL 33714-1737

zelda@floridadreamcenter.org
O: 727-851-9074
M: 330-979-8073

Application Form

Introduction

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

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

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

Priority Funding Areas*

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

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*

Community Response and Recovery

EIN*

46-0663472

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.

074580836

Mission Statement*

Florida Dream Center is committed to Restoring Dreams, Renewing Hope and Rebuilding Lives by providing services that address immediate and long-term needs in the areas of homelessness, human trafficking, hunger, poverty and community outreach.

Total Operating Expenditure*

What are your total annual operating expenses?

\$788,884.56

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.

\$56,939.12

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.

- Communities of color
- Children and/or the elderly
- People experiencing homelessness
- Persons employed in high-risk pandemic response jobs
- Residents with language barriers
- Persons with disabilities
- Low-income families

Guiding Principles*

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

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

The Florida Dream Center (FLDC) was designed in 2012 to help low-income and at risk individuals, families and children; to bring hope into the lives of the hopeless. Every service offered by the organization is designed to elevate an individual's life and expand their socioeconomic opportunities.

Clients seek ways to reintegrate into society while facing various social challenges. The demographics for the communities consist of 70% over 55 and approximately 50% have children in their care (seniors raising children). The poverty level disparities within these communities include an average of 29.3% Blacks/African Americans, 21.4% Hispanic, 21.1% American Indian/Alaska Natives and 12% Whites.

FLDC programs provide a wrap around services that approach health equity growth from a holistic approach. These services and resources are adjusted as community needs and trends change. As a result, the strategic planning and redevelopment of FLDC programs are directly influenced by our clients.

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.**

The Florida Dream Center began operating the Food Bank in 2014. The small pantry moved from a private church to a single storage unit managed by FLDC. It has since grown into a three-unit warehouse food bank operation.

Service Area*

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

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

Impact on Organization*

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

COVID-19 ramifications are continually being evaluated. During the initial crisis our organization had to eliminate the use of our volunteers as strict CDC guidelines were established and essential personnel were allowed to provide services. As a result, our staff was reassigned to areas of high priority, such as Mobile Food Bank support and Resident Advocacy (case management). Partnering organizations received federal funding to provide large amounts of food during similar funding periods. Over 20,000 pounds of food was picked up and redistributed by our bank on a weekly basis. FLDC was left to manage the influx of resources (food) and increase of need (clients). The compound demand stretched the organization's abilities to the fullest. In certain cases we were not able to manage the influx of food coming from multiple distributors and as a result of that, we were not able to meet the needs of newly affected residents in Pinellas County.

Our organization has become fluid in its planning to combat the various types of influx this pandemic has caused. We have become adept at redirecting staff and volunteers while following CDC guidelines for the safety of all those involved.

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.**

2019 FLDC Signed 990.pdf

Board-Approved Budget*

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

2020 Director's Budget Sheet_Organizational.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.

2019 FLDC Audit.pdf
See 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.

The 'Independent Auditor's Report' is included in the audit attached above. The Florida Dream Center Board of Directors review the audit independently and discuss as needed during the board meeting proceeding review. No additional management letter by FLDC is generated.

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.

N/A

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.**

The Florida Dream Center Mobile Food Pantry distributes healthy fresh and shelf stable food six days a week to various communities throughout Pinellas County. The community zip codes include 33701, 33702, 33703, 33704, 33706, 33707, 33709, 33710, 33714, 33736, 33741, 33743, 33755, 33756, 33760, 33762, 33763, 33765, 33764, 33767, 33773, 33774, 33777, 33778, 33781, 33782, 34682, 34683, 34684, 34697 and, 34698.

Food is distributed Tuesday through Saturday to underserved and low-income residents by partnering with internal and external collaborators. The communities have been determined as pockets of poverty confirmed in 2018 by the Florida Department of Health reporting. Notwithstanding the COVID-19 constantly changing ramifications, the Pinellas County poverty rate is approximately 13.7%, ranking it 22nd within the state. These areas are predominantly 29.3% African American, 21.4% Hispanic, 21.1% American Indian and 12% Whites. As seen by these statistics collected by the Florida Department of Health, these groups are culturally diverse, generally disengaged, undereducated and underserved.

Externally, food is transported by our staff to churches, community centers, private locations, mobile home parks and apartments; where it is then distributed to local residents. Internally, the Mobile Food Bank utilizes the Adopt-a-Block (AaB) program to distribute food within low-income communities. The program sets up sites every Saturday to aid residents within their own neighborhoods. In addition, the bank provides food to the organization's administrative office where a small pantry was created once the pandemic began to accommodate the increased demand of need. The office operates walk-in hours Tuesday through Friday for residents to request food and additional aid.

By collaborating with internal and external programs, the food bank is able to expand food access far beyond the area where the warehouse is located, allowing residents ease of access to nutritional meals.

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?

The Florida Dream Center has a robust networking system that relays service information to other communities and organizations. Staff is involved in partnering committees and groups, utilizing these avenues to relay information.

Our social media department engages local residents and community partners alike to share resources. Our leadership also presents organization services at presentations to churches, social clubs, educational leaders, and corporations to spread awareness on community needs and the services FLDC and its partners provide.

In addition, the Adopt-a-Block program (street outreach) was devised to channel resources and information into underserved communities where food deserts are prominent and social services are scarce. Through multiple, and diverse, avenues we are able to spread awareness, resources and services where they are needed the most.

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.

The Florida Dream Center is considered a mid-county disaster relief partner. During crisis situations our organization meets with Pinellas County personnel, partnering with local law enforcement and emergency services to provide immediate needs and transportation to residents at risk or in evacuation areas.

While the pandemic was not a natural disaster, it disrupted the lives of many individuals ranging from low income to financially stable. Our team responded to this crisis situation by redirecting staff tasks while we monitored resident needs and social service trends. The organization has been planning and managing for crisis response, recovery and rebuilding phases as soon as the COVID-19 pandemic emerged. As the pandemic shifts focus and needs, the Florida Dream Center will adapt through reaction and response plans. Staff is prepared to adjust should programming deviate due to hurricane response activities, allowing for adoption of disaster relief modifications.

Evidence of Insurance Coverage*

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

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

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

Insurance Requirement*

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

Here is the information for your carrier:

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

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

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

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

Budget Summary*

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

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

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

Please export as a PDF and upload it.

[Cares Partnership Fund Budget Summary.pdf](#)

Budget Narrative*

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

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

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

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

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

Please export as a PDF and upload it.

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.

Capital Purchase Explanation.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.

Florida Dream Center LPO List.pdf

This list is constantly growing and changing depending on partner needs and geographical trends.

Role in Programming*

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

All collaborators aid with the distribution of food by providing distribution sites within the neighborhoods, sharing resource information and distribution dates and times and volunteering to help distribute (this portion reduced during COVID). Memorandums of Understanding have been solidified with St. Timothy's Church in Tarpon Springs and Clearview United Methodist Church in Lealman for permanent outreach sites. in addition, FLDC partners with all other entities on the list by providing food for distribution, hosting events (such as the Hurricane and disaster food event in partnership with Pinellas County Emergency Management), or communicates on clients and resources with the remaining groups.

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.

84416

September 2020 Projections - Food*

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

21104

October 2020 Projections - Food*

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

21104

November 2020 Projections - Food*

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

21104

December Projections - Food*

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

21104

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
- 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:

For funding periods of March through July the Florida Dream Center received COVID related funding from the Paycheck Protection Program, United Way, Community Foundation Tampa Bay, Wells Fargo, Community Foundation of Tampa Bay, Pinellas County CARES grant (March - May 2020) and Senior Citizens Services. The funding covered various expenses including program costs and operational costs. These grants are complete and funding has been depleted.

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.

Steve Cleveland

File Attachment Summary

Applicant File Uploads

- 2019 FLDC Signed 990.pdf
- 2020 Director's Budget Sheet_Organizational.pdf
- 2019 FLDC Audit.pdf
- Cares Partnership Fund Budget Summary.pdf
- Budget Narrative.pdf
- Capital Purchase Explanation.pdf
- Florida Dream Center LPO List.pdf

Filing Instructions

FLORIDA DREAM CENTER INC

Exempt Organization Tax Return

Taxable Year Ended December 31, 2019

Date Due: November 16, 2020

Remittance: None is required. Your Form 990 for the tax year ended 12/31/19 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Marsocci, Appleby and Company, PA
3815 West Humphrey Street, Suite 101
Tampa, FL 33614

Important: Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Forms 990 / 990-EZ Return Summary

For calendar year 2019, or tax year beginning

, and ending

****--***3472****FLORIDA DREAM CENTER INC****Net Asset / Fund Balance at Beginning of Year** 195,621**Revenue**Contributions 3,751,479

Program service revenue _____

Investment income 9Capital gain / loss 36,195**Fundraising / Gaming:**

Gross revenue _____

Direct expenses _____

Net income _____

Other income 2,091**Total revenue**3,789,774**Expenses**Program services 3,628,946Management and general 174,458

Fundraising _____

Total expenses3,803,404**Excess / (deficit)**-13,630**Changes** _____**Net Asset / Fund Balance at End of Year**181,991**Reconciliation of Revenue**

Total revenue per financial statements _____

Less:

Unrealized gains _____

Donated services _____

Recoveries _____

Other _____

Plus:

Investment expenses _____

Other _____

Total revenue per return 3,789,774**Reconciliation of Expenses**

Total expenses per financial statements _____

Less:

Donated services _____

Prior year adjustments _____

Losses _____

Other _____

Plus:

Investment expenses _____

Other _____

Total expenses per return 3,803,404

	Balance Sheet		
	Beginning	Ending	Differences
Assets	<u>222,136</u>	<u>228,274</u>	
Liabilities	<u>26,515</u>	<u>46,283</u>	
Net assets	<u>195,621</u>	<u>181,991</u>	<u>-13,630</u>

Miscellaneous Information

Amended return _____

Return / extended due date 11/16/20

Failure to file penalty _____

102054 07/23/2020 11:27 AM

Form **8879-EO** **IRS e-file Signature Authorization for an Exempt Organization** OMB No 1545-1878

For calendar year 2019, or fiscal year beginning . . . , 2019, and ending . . . 20

Department of the Treasury Internal Revenue Service **2019**

Name of exempt organization **FLORIDA DREAM CENTER INC** Employer identification number ****-***3472**

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879EO for the latest information.

Name and title of officer **STEVE CLEVELAND**
CHIEF EXEC. OFFICER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>3,789,774</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize MARSOCCI, APPLEBY AND COMPANY, PA to enter my PIN 12888 as my signature

ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature  Date 07/17/20

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. *****
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns

ERO's signature  Date 07/17/20

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**
 (Rev. January 2020)
 Department of the Treasury
 Internal Revenue Service

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

OMB No. 1545-0047
2019
 Open to Public Inspection

A For the 2019 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
FLORIDA DREAM CENTER INC
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
4017 56TH AVE N
 City or town, state or province, country, and ZIP or foreign postal code
ST PETERSBURG FL 33714

D Employer identification number
46-0663472

E Telephone number
727-851-9074

G Gross receipts \$ **3,814,774**

F Name and address of principal officer:
STEVE CLEVELAND
348 BAHIA VISTA DR
INDIAN ROCKS BEACH FL 33785

H(a) Is this a group return for subordinates? Yes No
 H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.FLORIDADREAMCENTER.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2012** **M** State of legal domicile: **FL**

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: RESTORING DREAMS, RENEWING HOPE AND REBUILDING LIVES BY PROVIDING SERVICES THAT ADDRESS IMMEDIATE AND LONG-TERM NEEDS IN THE AREAS OF HOMELESSNESS, HUMAN TRAFFICKING, POVERTY, ADDICTION, AND COMMUNITY OUTREACH.		
	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	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	16
	6 Total number of volunteers (estimate if necessary)	6	6395
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,738,206	3,751,479
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-5,176	36,204
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,286	2,091
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,735,316	3,789,774
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	252,358	231,452
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,591,530	3,571,952
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,843,888	3,803,404	
19 Revenue less expenses. Subtract line 18 from line 12	-108,572	-13,630	
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)	222,136	228,274
	22 Net assets or fund balances. Subtract line 21 from line 20	26,515	46,283
		195,621	181,991

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: **STEVE CLEVELAND** Date: _____
 Type or print name and title: **CHIEF EXEC. OFFICER**

Paid Preparer Use Only

Print/Type preparer's name: **GERALD L APPLEBY** Preparer's signature: _____ Date: **07/21/20** Check if self-employed: PTIN: **P01057535**

Firm's name: **MARSOCCI, APPLEBY AND COMPANY, PA** Firm's EIN: **46-3981960**
 Firm's address: **3815 WEST HUMPHREY STREET, SUITE 101 TAMPA, FL 33614** Phone no.: **813-932-2116**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2019)

Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission:

RESTORING DREAMS, RENEWING HOPE AND REBUILDING LIVES BY PROVIDING SERVICES THAT ADDRESS IMMEDIATE AND LONG-TERM NEEDS IN THE AREAS OF HOMELESSNESS, HUMAN TRAFICKING, POVERTY, AND COMMUNITY OUTREACH.

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 **X** 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 **X** 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 \$ including grants of\$) (Revenue \$)

THIS YEAR THE ADOPT-A-BLOCK PROGRAM REACHED OUT TO MULTIPLE POCKETS OF POVERTY WITHIN PINELLAS COUNTY IN NEED OF ASSISTANCE. OVER 6,300 VOLUNTEERS DONATED 26,473 HOURS TO AID COMMUNITIES, NEIGHBORHOODS AND FAMILIES EVERY SATURDAY. THIS AID INCLUDED IMMEDIATE NEEDS SUCH AS FOOD, CLOTHING AND HYGIENE AS WELL AS CASE MANAGEMENT, STREET CLEAN-UP, HOME REPAIRS, AND LAWN MAINTENANCE. A TOTAL OF 200 TONS OF DEBRIS WAS REMOVED FROM COMMUNITY STREETS, ALLEYS AND LOTS. THROUGH THIS PROGRAM 233 HOMES WERE REVITALIZED; 50 ALLEYS WERE CLEARED AND 30 CODE ENFORCEMENT VIOLATIONS WERE RECTIFIED.

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)

THIS YEAR THE MOBILE FOOD PANTRY PROGRAM COLLECTED 904,935 POUNDS OF FOOD SET TO BE DISCARDED FROM LOCAL FOOD RETAILERS. THIS FOOD, AS WELL AS FOOD DONATED FROM FOOD DRIVES AND PRIVATE DONORS, RESULTED IN A TOTAL OF 1,396,797 POUNDS BEING DISTRIBUTED TO INDIVIDUALS AND FAMILIES FACING HUNGER DAILY. THIS DISTRIBUTION INCLUDED DIRECT CLIENTELE AS WELL AS SMALLER PANTRIES AND CHURCHES IN NEED OF SUPPORT.

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)

THIS YEAR THE RESIDENT ADVOCACY PROGRAM DEVELOPED AND TRAINED STAFFED CASE MANAGERS TO WORK CREATIVELY AND COLLABORATIVELY WITH OTHER SOCIAL SERVICE ORGANIZATIONS. THROUGH THESE COLLABORATIVE EFFORTS, CASE MANAGERS WERE ABLE TO EFFECTIVELY INCITE PERMANENT AND POSITIVE CHANGE FOR RESIDENTS. THE DEMOGRAPHIC SERVED CONSISTED OF POVERTY STRICKEN AND AT-RISK POPULATIONS; INCLUDING HOMELESS, ELDERLY, DISABLED, VETERAN, HUMAN TRAFFICKING VICTIMS AND PREVIOUSLY INCARCERATED INDIVIDUALS.

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

(Expenses \$ **3,628,946** including grants of\$) (Revenue \$)

4e Total program service expenses **▶ 3,628,946**

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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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>		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>		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>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		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, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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>		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>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	X	
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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
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?		
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?		
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? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>		
	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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

Section A. Governing Body and Management

	1a	7	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 on Schedule O.		7		
b Enter the number of voting members included on line 1a, above, who are independent	1b	7		
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, 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 on 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	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
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 on Schedule O)
- 19 Describe on 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 ►
STEVE CLEVELAND **4017 56TH AVE N**

ST PETERSBURG

FL 33714

727-851-9074

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. See instructions for the order in which to list the persons above.

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 per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM LOSASSO	40.00									
PRESIDENT	0.00	X		X			74,215	0	0	
(2) SAMANTHA CHECHELE	10.00									
BOARD MEMBER	0.00	X		X			0	0	0	
(3) TRENIA COX	10.00									
BOARD MEMBER	0.00	X					0	0	0	
(4) TODD DEMKO	10.00									
BOARD MEMBER	0.00	X					0	0	0	
(5) DAN GRAHAM	10.00									
BOARD MEMBER	0.00	X					0	0	0	
(6) ZELDA O'CONNELL	40.00									
CEO	0.00	X		X			0	0	0	
(7) PHILIP PALM	10.00									
BOARD MEMBER	0.00	X					0	0	0	
(8)										
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							74,215			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							74,215			

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 **0**

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	124,983			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,626,496			
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,398,566			
	h Total. Add lines 1a-1f		3,751,479			
			Business Code			
Program Service Revenue	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		9	9		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales exps.	7b		61,195	
		c Gain or (loss)	7c		25,000	
	d Net gain or (loss)				36,195	36,195
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
		Business Code				
Miscellaneous Revenue	11a OTHER REVENUE		2,091	2,091		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d			2,091		
12 Total revenue. See instructions		3,789,774	38,295	0	0	

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	74,215	69,020	5,195	
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	157,237	146,521	10,716	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	10,681		10,681	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	1,051		1,051	
13 Office expenses	6,339		6,339	
14 Information technology				
15 Royalties				
16 Occupancy	30,429	21,434	8,995	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	851		851	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	35,616	30,274	5,342	
23 Insurance	53,025	25,725	27,300	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a IN-KIND	3,201,251	3,129,881	71,370	
b SUPPLIES HOUSING	131,991	131,991		
c AUTO EXPENSE	48,954	43,708	5,246	
d UTILITIES	25,943	19,854	6,089	
e All other expenses	25,821	10,538	15,283	
25 Total functional expenses. Add lines 1 through 24e	3,803,404	3,628,946	174,458	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	64,901	1	133,686
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,950	3	1,000
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,166	9	3,077
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 204,747		
	b Less: accumulated depreciation	10b 114,236	10c 149,119	90,511
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	222,136	16	228,274	
Liabilities	17 Accounts payable and accrued expenses	26,515	17	8,783
	18 Grants payable		18	
	19 Deferred revenue		19	37,500
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	26,515	26	46,283
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	168,103	27	181,991
	28 Net assets with donor restrictions	27,518	28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	195,621	32	181,991
33 Total liabilities and net assets/fund balances	222,136	33	228,274	

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	3,789,774
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,803,404
3	Revenue less expenses. Subtract line 2 from line 1	3	-13,630
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	195,621
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	181,991

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	2a	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	2b	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 on Schedule O.	2c	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?	3a	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 on Schedule O and describe any steps taken to undergo such audits	3b	

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

2019

Open to Public Inspection

Name of the organization

FLORIDA DREAM CENTER INC

Employer identification number

46-0663472

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

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	910,295	1,567,559	2,094,230	2,738,206	3,751,479	11,061,769
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	910,295	1,567,559	2,094,230	2,738,206	3,751,479	11,061,769
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)						192,613
6 Public support. Subtract line 5 from line 4						10,869,156

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	910,295	1,567,559	2,094,230	2,738,206	3,751,479	11,061,769
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on			3,178			3,178
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						11,064,947
12 Gross receipts from related activities, etc. (see instructions)					12	4,419
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 2019 (line 6, column (f) divided by line 11, column (f))	14	98.23%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	96.54%
16a 33 1/3% support test—2019. 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—2018. 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—2019. 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—2018. 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"/>		

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2019. 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—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

- 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? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 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? 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.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

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 The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c 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? 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.
 - 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? 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.
- 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? Provide details in Part VI.
 - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Schedule A (Form 990 or 990-EZ) 2019

FLORIDA DREAM CENTER INC**46-0663472**

Page 6

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	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) 2019

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 2019 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-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

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.)

[Dotted lines for supplemental information]

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2019

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

Name of the organization FLORIDA DREAM CENTER INC	Employer identification number 46-0663472
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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 FLORIDA DREAM CENTER INC	Employer identification number 46-0663472
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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	PINELLAS COUNTY COMMISSIONERS 315 COURT ST #501 CLEARWATER FL 33756	\$ 124,983	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

2019

Open to Public Inspection

Name of the organization

Employer identification number

FLORIDA DREAM CENTER INC

46-0663472

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number, acreage, and monitoring details.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) Unrelated organizations
 - (ii) Related organizations
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		204,747	114,236	90,511
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				90,511

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1
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		
	e Add lines 2a through 2d			2e
3	Subtract line 2e from line 1			3
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
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5

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
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		
	e Add lines 2a through 2d			2e
3	Subtract line 2e from line 1			3
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		
	c Add lines 4a and 4b			4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5

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.

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

- ▶ 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.

Employer identification number

FLORIDA DREAM CENTER INC

46-0663472

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		123,599	THRIFT-SHOP VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	1	2,599,969	PER POUND VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()	X	6	674,998	COST
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

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

29	
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	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.		

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

2019

**Open to Public
Inspection**

Name of the organization

FLORIDA DREAM CENTER INC

Employer identification number

46-0663472

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

CHARITABLE AND SOCIAL SERVICES

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

**01. FORM 990 GOVERNING BODY REVIEW (PART VI, LINE 11) THE RETURN IS PROVIDED
TO THE GOVERNING BOARD FOR REVIEW AND SIGNATURE OF CHAIR BEFORE FILING.**

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

**THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.**

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)
▶ Attach to your tax return.

OMB No. 1545-0172

2019

Department of the Treasury
Internal Revenue Service (99)

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

Attachment Sequence No. **179**

Name(s) shown on return **FLORIDA DREAM CENTER INC** Identifying number **46-0663472**

Business or activity to which this form relates

INDIRECT DEPRECIATION

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	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
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 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	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 2020. 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. See instructions.)

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

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 2019	17	6,998
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		

Section B—Assets Placed in Service During 2019 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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2019 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 instructions	22	6,998
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	

For Paperwork Reduction Act Notice, see separate instructions.
DAA

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Federal Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	FORD E350	4/01/16	2,861		X	1,430	5 HY 200DB	2,449	165
2	RYDER BOX TRUCK	7/25/16	31,752		X	15,876	5 HY 200DB	26,853	1,960
3	MITSUBISHI BOX TRUCK	9/09/16	28,000		X	14,000	5 HY 200DB	23,968	1,613
4	SMALL TOOLS	9/09/16	4,180		X	2,090	7 HY 200DB	3,266	261
6	EQUIPMENT	5/25/16	15,500		X	7,750	7 IY 200DB	12,111	968
7	COMMERCIAL REFRIGERATOR	8/05/15	11,023		X	5,511	7 HY 200DB	9,301	492
8	CHEST FREEZER	12/27/15	520		X	260	7 MQ200DB	429	26
11	OFFICE FURNITURE	12/31/14	28,010		X	14,005	7 HY 200DB	24,885	1,250
12	JP DONATED VEHICLE	6/13/14	2,500		X	1,250	5 IY 200DB	2,428	72
13	EXPRESS TRAILERS	12/16/14	1,187		X	593	5 HY 200DB	1,153	34
14	SB DONATED VEHICLE	12/31/14	1,173		X	586	5 HY 200DB	1,139	34
17	REFRIGERATOR	5/31/17	460		X	230	7 MQ200DB	325	39
18	ICE MACHINE	11/25/17	826		X	0	7 MQ200DB	826	0
19	GATOR TRAILER	6/08/17	999		X	499	7 MQ200DB	706	84
20	2017 T-350 #6061	11/30/17	38,155		X	0	5 MQ200DB	38,155	0
21	FREEZER FOOD PANTRY	11/26/18	1,296		X	0	7 MQ200DB	1,296	0
22	WALK IN COOLER	4/01/18	4,100		X	0	7 MQ200DB	4,100	0
23	DELL COMPUTER OFFICE	6/15/18	1,099		X	0	7 MQ200DB	1,099	0
24	DELL COMPUTER STEVE	6/06/18	1,099		X	0	7 MQ200DB	1,099	0
25	TRAILER-GATOR TAIL	5/14/18	1,050		X	0	7 MQ200DB	1,050	0
26	2017 FORD TRANSIT VAN	10/25/18	26,950		X	0	5 MQ200DB	26,950	0
			<u>202,740</u>			<u>64,080</u>		<u>183,588</u>	<u>6,998</u>
Other Depreciation:									
16	BOYS SAFE HOUSE LAND	10/29/15	25,000			25,000	0 -- Land	0	0
	Sold/Scrapped: 1/28/19								
27	Impact Capopis 2 New Tents	10/28/19	0			0	0 HY	0	0
28	2 New Freezers Food Pantry	10/21/19	0			0	0 HY	0	0
	Total Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>25,000</u>			<u>25,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		227,740			89,080		183,588	6,998
	Less: Dispositions and Transfers		25,000			25,000		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>202,740</u>			<u>64,080</u>		<u>183,588</u>	<u>6,998</u>

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AMT Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
1	FORD E350	4/01/16	2,861			X	1,430	5 HY 200DB	2,449	165
2	RYDER BOX TRUCK	7/25/16	31,752			X	15,876	5 HY 200DB	26,853	1,960
3	MINI COOPER BOX TRUCK	9/09/16	28,000			X	14,000	5 HY 200DB	23,968	1,613
4	SMALL TOOLS	9/09/16	4,180			X	2,090	7 HY 200DB	3,266	261
6	EQUIPMENT	5/25/16	15,500			X	7,750	7 HY 200DB	12,111	968
7	COMMERCIAL REFRIGERATOR	8/05/15	11,023			X	5,511	7 HY 200DB	9,301	492
8	CHEST FREEZER	12/27/15	520			X	260	7 MQ200DB	429	26
11	OFFICE FURNITURE	12/31/14	28,010			X	14,005	7 HY 200DB	24,885	1,250
12	JP DONATED VEHICLE	6/13/14	2,500			X	1,250	5 HY 200DB	2,428	72
13	EXPRESS TRAILERS	12/16/14	1,187			X	593	5 HY 200DB	1,153	34
14	SB DONATED VEHICLE	12/31/14	1,173			X	586	5 HY 200DB	1,139	34
17	REFRIGERATOR	5/31/17	460			X	230	7 MQ200DB	325	39
18	ICE MACHINE	11/25/17	826			X	0	7 MQ200DB	826	0
19	GATOR TRAILER	6/08/17	999			X	499	7 MQ200DB	706	84
20	2017 T-350 #6061	11/30/17	38,155			X	0	5 MQ200DB	38,155	0
21	FREEZER FOOD PANTRY	11/26/18	1,296			X	0	7 MQ200DB	1,296	0
22	WALK IN COOLER	4/01/18	4,100			X	0	7 MQ200DB	4,100	0
23	DELL COMPUTER OFFICE	6/15/18	1,099			X	0	7 MQ200DB	1,099	0
24	DELL COMPUTER STEVE	6/06/18	1,099			X	0	7 MQ200DB	1,099	0
25	TRAILER-GATOR TAIL	5/14/18	1,050			X	0	7 MQ200DB	1,050	0
26	2017 FORD TRANSIT VAN	10/25/18	26,750			X	0	5 MQ200DB	26,750	0
			<u>202,540</u>				<u>64,080</u>		<u>183,388</u>	<u>6,998</u>
Other Depreciation:										
16	BOYS SAFE HOUSE LAND	10/29/15	25,000				25,000	0 -- Land	0	0
	Sold/Scrapped: 1/28/19									
27	Impact Capopis 2 New Tents	10/28/19	0				0	0 HY	0	0
28	2 New Freezers Food Pantry	10/21/19	0				0	0 HY	0	0
	Total Other Depreciation		<u>25,000</u>				<u>25,000</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>25,000</u>				<u>25,000</u>		<u>0</u>	<u>0</u>
	Grand Totals		<u>227,540</u>				<u>89,080</u>		<u>183,388</u>	<u>6,998</u>
	Less: Dispositions and Transfers		<u>25,000</u>				<u>25,000</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>202,540</u>				<u>64,080</u>		<u>183,388</u>	<u>6,998</u>

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Bonus Depreciation Report

FYE: 12/31/2019

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Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	FORD E350	4/01/16	2,861		0	0	1,431	1,430
2	RYDER BOX TRUCK	7/25/16	31,752		0	0	15,876	15,876
3	MITSUBISHI BOX TRUCK	9/09/16	28,000		0	0	14,000	14,000
4	SMALL TOOLS	9/09/16	4,180		0	0	2,090	2,090
6	EQUIPMENT	5/25/16	15,500		0	0	7,750	7,750
7	COMMERCIAL REFRIGERATOR	8/05/15	11,023		0	0	5,512	5,511
8	CHEST FREEZER	12/27/15	520		0	0	260	260
11	OFFICE FURNITURE	12/31/14	28,010		0	0	14,005	14,005
12	JP DONATED VEHICLE	6/13/14	2,500		0	0	1,250	1,250
13	EXPRESS TRAILERS	12/16/14	1,187		0	0	594	593
14	SB DONATED VEHICLE	12/31/14	1,173		0	0	587	586
17	REFRIGERATOR	5/31/17	460		0	0	230	230
18	ICE MACHINE	11/25/17	826		0	0	826	0
19	GATOR TRAILER	6/08/17	999		0	0	500	499
20	2017 T-350 #6061	11/30/17	38,155		0	0	38,155	0
21	FREEZER FOOD PANTRY	11/26/18	1,296		0	0	1,296	0
22	WALK IN COOLER	4/01/18	4,100		0	0	4,100	0
23	DELL COMPUTER OFFICE	6/15/18	1,099		0	0	1,099	0
24	DELL COMPUTER STEVE	6/06/18	1,099		0	0	1,099	0
25	TRAILER-GATOR TAIL	5/14/18	1,050		0	0	1,050	0
26	2017 FORD TRANSIT VAN	10/25/18	26,950		0	0	26,950	0
Grand Total			202,740		0	0	138,660	64,080

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Depreciation Adjustment Report

FYE: 12/31/2019

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
Page 1		1	FORD E350	165	165	0
Page 1		2	RYDER BOX TRUCK	1,960	1,960	0
Page 1		3	MITSUBISHI BOX TRUCK	1,613	1,613	0
Page 1		4	SMALL TOOLS	261	261	0
Page 1		6	EQUIPMENT	968	968	0
Page 1		7	COMMERCIAL REFRIGERATOR	492	492	0
Page 1		8	CHEST FREEZER	26	26	0
Page 1		11	OFFICE FURNITURE	1,250	1,250	0
Page 1		12	JP DONATED VEHICLE	72	72	0
Page 1		13	EXPRESS TRAILERS	34	34	0
Page 1		14	SB DONATED VEHICLE	34	34	0
Page 1		17	REFRIGERATOR	39	39	0
Page 1		18	ICE MACHINE	0	0	0
Page 1		19	GATOR TRAILER	84	84	0
Page 1		20	2017 T-350 #6061	0	0	0
Page 1		21	FREEZER FOOD PANTRY	0	0	0
Page 1		22	WALK IN COOLER	0	0	0
Page 1		23	DELL COMPUTER OFFICE	0	0	0
Page 1		24	DELL COMPUTER STEVE	0	0	0
Page 1		25	TRAILER-GATOR TAIL	0	0	0
Page 1		26	2017 FORD TRANSIT VAN	0	0	0
				<u>6,998</u>	<u>6,998</u>	<u>0</u>

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Future Depreciation Report**FYE: 12/31/20**

FYE: 12/31/2019

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Prior MACRS:					
1	FORD E350	4/01/16	2,861	165	165
2	RYDER BOX TRUCK	7/25/16	31,752	1,959	1,959
3	MITSUBISHI BOX TRUCK	9/09/16	28,000	1,613	1,613
4	SMALL TOOLS	9/09/16	4,180	187	187
6	EQUIPMENT	5/25/16	15,500	692	692
7	COMMERCIAL REFRIGERATOR	8/05/15	11,023	492	492
8	CHEST FREEZER	12/27/15	520	22	22
11	OFFICE FURNITURE	12/31/14	28,010	1,250	1,250
12	JP DONATED VEHICLE	6/13/14	2,500	0	0
13	EXPRESS TRAILERS	12/16/14	1,187	0	0
14	SB DONATED VEHICLE	12/31/14	1,173	0	0
17	REFRIGERATOR	5/31/17	460	27	27
18	ICE MACHINE	11/25/17	826	0	0
19	GATOR TRAILER	6/08/17	999	59	59
20	2017 T-350 #6061	11/30/17	38,155	0	0
21	FREEZER FOOD PANTRY	11/26/18	1,296	0	0
22	WALK IN COOLER	4/01/18	4,100	0	0
23	DELL COMPUTER OFFICE	6/15/18	1,099	0	0
24	DELL COMPUTER STEVE	6/06/18	1,099	0	0
25	TRAILER-GATOR TAIL	5/14/18	1,050	0	0
26	2017 FORD TRANSIT VAN	10/25/18	26,950	0	0
			<u>202,740</u>	<u>6,466</u>	<u>6,466</u>

Other Depreciation:

27	Impact Capopis 2 New Tents	10/28/19	0	0	0
28	2 New Freezers Food Pantry	10/21/19	0	0	0
	Total Other Depreciation		<u>0</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>202,740</u>	<u>6,466</u>	<u>6,466</u>

Form 990	Two Year Comparison Report	2018 & 2019
For calendar year 2019, or tax year beginning _____, ending _____		

Name **FLORIDA DREAM CENTER INC** Taxpayer Identification Number ****-***3472**

		2018	2019	Differences
Revenue	1. Contributions, gifts, grants	2,738,206	3,626,496	888,290
	2. Membership dues and assessments			
	3. Government contributions and grants		124,983	124,983
	4. Program service revenue			
	5. Investment income	12	9	-3
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-5,188	36,195	41,383
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	2,286	2,091	-195
	12. Total revenue. Add lines 1 through 11	2,735,316	3,789,774	1,054,458
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	79,459	74,215	-5,244
	16. Salaries, other compensation, and employee benefits	172,899	157,237	-15,662
	17. Professional fundraising fees			
	18. Other professional fees	32,467	10,681	-21,786
	19. Occupancy, rent, utilities, and maintenance	31,039	30,429	-610
	20. Depreciation and Depletion	33,546	35,616	2,070
	21. Other expenses	2,494,478	3,495,226	1,000,748
	22. Total expenses. Add lines 13 through 21	2,843,888	3,803,404	959,516
	23. Excess or (Deficit). Subtract line 22 from line 12	-108,572	-13,630	94,942
Other Information	24. Total exempt revenue	2,735,316	3,789,774	1,054,458
	25. Total unrelated revenue			
	26. Total excludable revenue	-2,890	38,295	41,185
	27. Total assets	222,136	228,274	6,138
	28. Total liabilities	26,515	46,283	19,768
	29. Retained earnings	195,621	181,991	-13,630
	30. Number of voting members of governing body	12	7	
	31. Number of independent voting members of governing body	12	7	
	32. Number of employees	13	16	
	33. Number of volunteers	6125	6395	

Form 990 **2019**

Tax Return History

Name **FLORIDA DREAM CENTER INC** Employer Identification Number ****-***3472**

	2015	2016	2017	2018	2019	2020
Contributions, gifts, grants			2,094,230	2,738,206	3,751,479	
Membership dues						
Program service revenue						
Capital gain or loss				-5,188	36,195	
Investment income			21	12	9	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue			4,178	2,286	2,091	
Total revenue			2,098,429	2,735,316	3,789,774	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.			65,230	79,459	74,215	
Other compensation			122,227	172,899	157,237	
Professional fees			8,278	32,467	10,681	
Occupancy costs			26,608	31,039	30,429	
Depreciation and depletion			26,147	33,546	35,616	
Other expenses			1,957,810	2,494,478	3,495,226	
Total expenses			2,538,085	2,843,888	3,803,404	
Excess or (Deficit)			-439,656	-108,572	-13,630	
Total exempt revenue			2,098,429	2,735,316	3,789,774	
Total unrelated revenue						
Total excludable revenue			4,199	-2,890	38,295	
Total Assets			436,726	222,136	228,274	
Total Liabilities			8,199	26,515	46,283	
Net Fund Balances			428,527	195,621	181,991	

102054 FLORIDA DREAM CENTER INC
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 FYE: 12/31/2019

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Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
MAINTENANCE	\$ 13,781		\$ 4,622	
DUES AND SUBS	3,669	9,159	3,669	
PHONE	3,638		3,638	
BAD DEBT	2,713		2,713	
MEALS/ENTER	1,862	1,379	483	
BANK CHRAGES	158		158	
TOTAL	\$ 25,821	\$ 10,538	\$ 15,283	\$ -

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Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
FOOD	\$ 2,599,969
VOLUNTEERS	375,175
SANITATION	16,200
OFFICE VOLUNTEERS	71,307
WASTE MANAGEMENT	15,000
GOODS	123,599
RENT	17,771
VARIOUS	179,545
FOUNDATION FOR A HEALTHY ST PETE	72,500
CASH CONTRIBUTION	
PUBLIX SUPER MARKET	20,000
CASH CONTRIBUTION	
PNC FOUNDATION	41,500
CASH CONTRIBUTION	
NATIONAL CHRISTIAN FOUNDATION	48,930
CASH CONTRIBUTION	
AARP	10,000
CASH CONTRIBUTION	
GROUNDS FOR GRACE	12,500
CASH CONTRIBUTION	
BEVERLY BISHOP TRUST	12,500
CASH CONTRIBUTION	
ALLEGANY FRANCISCAN MINISTRIES	10,000
CASH CONTRIBUTION	
PINELLAS COUNTY COMMISSIONERS	124,983
CASH CONTRIBUTION	
TOTAL	<u>\$ 3,751,479</u>

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Federal Statements

FYE: 12/31/2019

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
	\$ 413,912	\$ 192,613
TOTAL	<u>\$ 413,912</u>	<u>\$ 192,613</u>

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Federal Statements

Schedule A, Part II, Line 12 - Current year

Description	Amount
TAX-EXEMPT INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	\$ 9
OTHER REVENUE	2,091
TOTAL	<u>\$ 2,100</u>

Florida Dream Center
2020 Organizational Budget
(Operational AND all FIVE programs included)

Expense	2020 Monthly Budget	2020 Yearly Budget
Operating Expenses		
Payroll		
Total Wages & Taxes	\$ 30,060.89	\$ 360,730.68
Health Insurance (hlth, vision, dental)	\$ 3,445.00	\$ 41,340.00
Fundraising Cost	\$ 850.00	\$ 10,200.00
Management and General		
Advertising & Promotion	\$ 100.00	\$ 1,200.00
Auto		
Fuel & Tolls	\$ 1,908.00	\$ 22,896.00
Insurance	\$ 3,750.00	\$ 45,000.00
Taxes & Tags	\$ 134.00	\$ 1,608.00
Unscheduled Maintenance	\$ 835.00	\$ 10,020.00
Bank Charges	\$ 25.00	\$ 300.00
Dues & Subscriptions	\$ 577.00	\$ 6,924.00
Insurance (Property/Liability/WC/DI)	\$ 1,500.00	\$ 18,000.00
Legal & Professional	\$ 1,200.00	\$ 14,400.00
Maintenance (non-auto)	\$ 452.00	\$ 5,424.00
Meals & Entertainment	\$ 240.00	\$ 2,880.00
Office Expenses		
Office Supplies	\$ 575.00	\$ 6,900.00
Postage & Delivery	\$ 100.00	\$ 1,200.00
Payroll Fees	\$ 596.00	\$ 7,152.00
Pest Control	\$ 135.00	\$ 1,620.00
Phone	\$ 275.00	\$ 3,300.00
Rent	\$ 3,750.00	\$ 45,000.00
Travel	\$ 50.00	\$ 600.00
Utilities	\$ 2,400.00	\$ 28,800.00
Program Supplies & Equipment - Adopt-a-Block	\$ 2,808.30	\$ 33,699.60
Program Supplies & Equipment - Advocacy	\$ 1,117.97	\$ 13,415.64
Program Supplies & Equipment - Food Pantry	\$ 1,351.30	\$ 16,215.60
Program Supplies & Equipment - Human Trafficking	\$ 4,882.12	\$ 58,585.44
Program Supplies & Equipment - WRT	\$ 2,622.80	\$ 31,473.60
Baseline Budget TOTAL	\$ 65,740.38	\$ 788,884.56

FLORIDA DREAM CENTER, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

FLORIDA DREAM CENTER, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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INDEPENDENT AUDITORS' REPORT

Board of Directors
FLORIDA DREAM CENTER, INC.

We have audited the accompanying financial statements of FLORIDA DREAM CENTER, INC., (the 'Organization'), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and changes in net assets, 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.

Auditors' 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. 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 FLORIDA DREAM CENTER, INC. as of December 31, 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.

Marsocci, Appleby & Company P.A.

Marsocci, Appleby & Company, P.A.

Tampa, Florida

July 15, 2020

FLORIDA DREAM CENTER, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018

ASSETS	<u>2019</u>	<u>2018</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 133,686	\$ 64,901
Pledge and program receivables	<u>1,000</u>	<u>4,950</u>
Total current assets	134,686	69,851
PROPERTY AND EQUIPMENT, net	90,511	149,119
SECURITY DEPOSITS	<u>3,077</u>	<u>3,166</u>
TOTAL ASSETS	<u><u>\$ 228,274</u></u>	<u><u>\$ 222,136</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 8,783	\$ 26,515
Deferred revenue	<u>37,500</u>	<u>-</u>
Total current liabilities	<u>46,283</u>	<u>26,515</u>
NET ASSETS:		
Without donor restrictions	181,991	168,103
With donor restrictions	<u>-</u>	<u>27,518</u>
Total net assets	<u>181,991</u>	<u>195,621</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 228,274</u></u>	<u><u>\$ 222,136</u></u>

See independent auditors' report and notes to the financial statements.

FLORIDA DREAM CENTER, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES:			
Direct public support	\$ 271,851	\$ -	\$ 271,851
In-kind contributions	3,219,022	-	3,219,022
Grant income	260,606	-	260,606
Other income	2,091	-	2,091
Gain on disposal of assets	36,195	-	36,195
Interest income	9	-	9
	<u>3,789,774</u>	<u>-</u>	<u>3,789,774</u>
Net assets released from restriction	27,518	(27,518)	-
	<u>3,817,292</u>	<u>(27,518)</u>	<u>3,789,774</u>
TOTAL REVENUES			
EXPENSES:			
Program services	3,628,946	-	3,628,946
Supporting services	174,458	-	174,458
	<u>3,803,404</u>	<u>-</u>	<u>3,803,404</u>
TOTAL EXPENSES			
CHANGES IN NET ASSETS	13,888	(27,518)	(13,630)
NET ASSETS, beginning of year	<u>168,103</u>	<u>27,518</u>	<u>195,621</u>
NET ASSETS, end of year	<u>\$ 181,991</u>	<u>\$ -</u>	<u>\$ 181,991</u>

See independent auditors' report and notes to the financial statements.

FLORIDA DREAM CENTER, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES:			
Direct public support	\$ 335,864	\$ -	\$ 335,864
In-kind contributions	2,189,600	-	2,189,600
Grant income	212,742	-	212,742
Other income	2,286	-	2,286
Loss on disposal of assets	(5,188)	-	(5,188)
Interest income	12	-	12
	<u>2,735,316</u>	<u>-</u>	<u>2,735,316</u>
Net assets released from restriction	8,999	(8,999)	-
	<u>2,744,315</u>	<u>(8,999)</u>	<u>2,735,316</u>
TOTAL REVENUES	2,744,315	(8,999)	2,735,316
EXPENSES:			
Program services	2,584,971	-	2,584,971
Supporting services	258,917	-	258,917
	<u>2,843,888</u>	<u>-</u>	<u>2,843,888</u>
TOTAL EXPENSES	2,843,888	-	2,843,888
CHANGES IN NET ASSETS	(99,573)	(8,999)	(108,572)
NET ASSETS, beginning of year	267,676	36,517	304,193
NET ASSETS, end of year	\$ 168,103	\$ 27,518	\$ 195,621

See independent auditors' report and notes to the financial statements.

FLORIDA DREAM CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Program Services	Supporting Services			Total
		General and Administrative	Fundraising	Total	
In-kind expenses	\$ 3,129,881	\$ 71,370	\$ -	\$ 71,370	\$ 3,201,251
Salaries and payroll taxes	215,541	15,911	-	15,911	231,452
Supplies, housing, and service support	131,991	-	-	-	131,991
Insurance	25,725	27,300	-	27,300	53,025
Rent	21,434	8,995	-	8,995	30,429
Depreciation	30,274	5,342	-	5,342	35,616
Legal and professional	-	10,681	-	10,681	10,681
Maintenance	9,159	4,622	-	4,622	13,781
Utilities	19,854	6,089	-	6,089	25,943
Office expenses	-	6,339	-	6,339	6,339
Interest	-	851	-	851	851
Bad debt	-	2,713	-	2,713	2,713
Telephone expense	-	3,638	-	3,638	3,638
Meals and entertainment	1,379	483	-	483	1,862
Dues and subscriptions	-	3,669	-	3,669	3,669
Advertising and promotion	-	1,051	-	1,051	1,051
Auto expense	43,708	5,246	-	5,246	48,954
Bank and credit card fees	-	158	-	158	158
Total	\$ 3,628,946	\$ 174,458	\$ -	\$ 174,458	\$ 3,803,404

See independent auditors' report and notes to the financial statements.

FLORIDA DREAM CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Program Services	Supporting Services			Total
		General and Administrative	Fundraising	Total	
In-kind expenses	\$ 2,118,713	\$ 66,786	\$ -	\$ 66,786	\$ 2,185,499
Salaries and payroll taxes	182,559	53,209	-	53,209	235,768
Supplies, housing, and service support	106,864	-	-	-	106,864
Insurance	29,072	42,807	-	42,807	71,879
Rent	2,538	28,501	-	28,501	31,039
Depreciation	28,514	5,032	-	5,032	33,546
Legal and professional	16,519	15,948	-	15,948	32,467
Maintenance	40,228	9,715	-	9,715	49,943
Utilities	12,676	8,770	-	8,770	21,446
Office expenses	-	7,192	-	7,192	7,192
Travel	3,377	3,813	-	3,813	7,190
Bad debt	-	10,317	-	10,317	10,317
Telephone expense	-	3,569	-	3,569	3,569
Meals and entertainment	2,745	968	-	968	3,713
Dues and subscriptions	-	1,222	-	1,222	1,222
Advertising and promotion	-	788	-	788	788
Auto expense	41,166	206	-	206	41,372
Bank and credit card fees	-	74	-	74	74
Total	\$ 2,584,971	\$ 258,917	\$ -	\$ 258,917	\$ 2,843,888

See independent auditors' report and notes to the financial statements.

FLORIDA DREAM CENTER, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ (13,630)	\$ (108,572)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Gain on disposal of property and equipment	(36,195)	(5,188)
Depreciation	35,616	33,546
Changes in operating assets and liabilities:		
Pledges receivable	3,950	5,368
Security deposits	89	-
Accounts payable and accrued expenses	(17,732)	18,316
Deferred revenue	37,500	-
	<u>9,598</u>	<u>(56,530)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from disposal of property and equipment	61,195	-
Purchase of property and equipment, net	(2,008)	(30,405)
	<u>59,187</u>	<u>(30,405)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	68,785	(86,935)
CASH AND CASH EQUIVALENTS, beginning of year	<u>64,901</u>	<u>151,836</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 133,686</u>	<u>\$ 64,901</u>

See independent auditors' report and notes to the financial statements.

**FLORIDA DREAM CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Operations

Florida Dream Center, Inc. ('the Organization'), is a State nonprofit corporation that is organized to provide services that address immediate and long-term needs in the areas of homelessness, human trafficking, hunger, poverty, addiction and community outreach.

Basis of Accounting

The Organization's financial statements have been prepared using the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization has presented its financial statements in accordance with U.S. generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Organization 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 are those amounts currently available at the discretion of the Board of Directors for use in the Organization's operations. These assets are not subject to donor-imposed restrictions, or the donor-imposed restrictions have expired.
- Net assets – with donor restrictions are restricted amounts which are restricted by donors for specific purposes that may become unrestricted by actions taken by the Organization or the passage of time.

Functional Allocation of Expenses

The costs of providing various program and related supporting services have been summarized on a functional basis in the statement of activities and changes in net assets. Accordingly, certain costs have been allocated to the appropriate program and supporting services.

Use of Estimates

The preparation of financial statements, in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents for the purpose of determining cash flows.

**FLORIDA DREAM CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Property and Equipment

Property and equipment is recorded at historical cost and includes expenditures which substantially increase the useful lives of existing property and equipment. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$500, or if donated, at fair market value at the date of acquisition. Maintenance and repairs are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the related asset account and related accumulated depreciation account are relieved, and any gain or loss is included in other income or expense.

Depreciation expense amounted to \$35,616 and \$33,546 for the years ended December 31, 2019 and 2018, respectively. Depreciation of property and equipment is computed using the straight-line method based on the estimated useful lives of the related assets.

<u>Assets</u>	<u>Years</u>
Vehicles and trailer	5-7
Office furniture	7
Equipment	7

Donated Materials and Services

All non-cash contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Donated materials are reflected at their estimated fair market values at date of receipt. Donated services are recorded at values consistent with those amounts which would be paid to salaried personnel for similar service and comply with FASB recognition criteria of enhancing a nonfinancial asset or require specialized skills.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from state corporate income tax under applicable Florida Statutes. The Internal Revenue Code provides for taxation of unrelated business income under certain circumstances. The Organization has no unrelated business income; however, such status is subject to final determination upon examination of the related income tax returns by the appropriate taxing authorities.

The Organization has no uncertain tax positions that it has taken and believes that it can defend its tax return in any jurisdiction. With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. federal, state or local tax authorities for years before 2016.

Concentration of Credit Risk

The Organization maintains deposits in a financial institution that at times may exceed amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization believes that there is no significant risk with respect to these deposits. The Organization has not experienced any losses on its deposits with financial institutions.

Deferred Revenue

The Organization records grant awards accounted for as exchange transactions as deferred revenue until related services are performed, at which time they are recognized as revenue. Deferred revenue amounted to \$37,500 at December 31, 2019. There was no deferred revenue at December 31, 2018.

FLORIDA DREAM CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE B - PROPERTY AND EQUIPMENT:

Property and equipment are summarized as follows:

	2019	2018
Vehicles and trailer	\$ 134,626	\$ 134,626
Office furniture	30,208	30,208
Equipment	39,913	37,905
Land	-	25,000
	204,747	227,739
Less: accumulated depreciation	(114,236)	(78,620)
	\$ 90,511	\$ 149,119

Depreciation expense amounted to \$35,616 and \$33,546 for the years ended December 31, 2019 and 2018, respectively.

NOTE C - LEASE OBLIGATION:

The Organization entered into a new lease agreement in St. Petersburg, Florida beginning August 1, 2017. The lease term is sixty months, with one-year renewal options at market rental rates. The lease provides for increasing base monthly rental payments throughout the term of the lease. Rent expense recognized for the year ended December 31, 2019 amounted to \$30,429, of which \$17,771 was recognized as in-kind rent. Rent expense recognized for the year ended December 31, 2018 amounted to \$28,500.

Future minimum lease payments under the non-cancellable operating lease are as follows for the years ended December 31,:

<u>YEARS</u>	<u>AMOUNTS</u>
2020	\$ 29,717
2021	30,608
2022	31,530
2023	18,711
	\$ 110,566

NOTE D - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization's financial assets as of the balance sheet dates, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet dates:

	2019	2018
Financial assets at year-end, net	\$ 88,403	\$ 43,336
Donor-restricted for program services	-	(27,518)
Financial assets available to meet cash needs for general expenditure within one year	\$ 88,403	\$ 15,818

As part of the Organization's liquidity management, it maintains its available cash in a checking and savings accounts with financial institutions.

**FLORIDA DREAM CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE E – FASB ASC 606 NEW ACCOUNTING GUIDANCE IMPLEMENTATION:

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, Revenue from Contracts with Customers, in the Accounting Standards Codification (ASC). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, Revenue Recognition, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The new guidance also added Subtopic 340-40, Other Assets and Deferred Costs-Contracts with Customers, to the ASC to require the deferral of incremental costs of obtaining a contract with a customer. Collectively, we refer to the new Topic 606 and Subtopic 340-40 as the "new guidance."

We adopted the requirements of the new guidance as of January 1, 2019, utilizing the full retrospective method of transition. The difference to revenue and cost recognition-related account balances at December 31, 2018, under the new guidance as opposed to the prior revenue recognition guidance was determined to be immaterial. Accordingly, no adjustment to beginning retained earnings was necessary.

NOTE F - SUBSEQUENT EVENTS:

Management has assessed subsequent events through July 9, 2020, the date on which the financial statements were available to be issued, for possible recognition or disclosure in the financial statements. There were no material subsequent events that require recognition or additional disclosure.

Pinellas Community Foundation

Pinellas CARES Nonprofit Partnership Fund Grant Application

Organization Name: Florida Dream Center

Project Name: Community Response and Recovery

FROM (date): 09/01/2020 TO (date): 12/30/2020

Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)	\$51,439.08	\$30,760.00
Equipment (computers, furniture, etc., less than \$3,000 per item)	\$6,000.00	\$4,142.00
Supplies (office materials, program related purchases, program necessities to deliver services, etc.)	\$7,559.08	\$1,530.00
Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)	\$38,274.96	\$6,092.00
Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)	\$14,500.00	\$0.00
Training (staff development, conferences, long distance travel)	\$5,500.00	\$4,000.00
Design, Printing, Marketing & Postage (for direct program related services only)	\$1,500.00	\$998.00
Capital (Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)	\$3,329.00	\$3,329.00
Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)	\$6,472.00	\$911.84
Administration (pre-approved federal indirect cost, de minimus rate of 10%, or none)		\$5,176.28
TOTAL	\$134,574.12	\$56,939.12

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: Florida Dream Center, Inc.
Project Name: Community Response and Recovery
FROM (month/year): 09/2020 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

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).

The expansion of food distribution requires an increase in personnel support to the amount of \$30,760.00. Please see breakdown below:

\$4228 - New VISTA hire to support new pantry at the administration office for increased need and walk-ins Tuesday - Friday. Full time driver that manages pick up and distribution 75% at office and 25% at pantry. (\$1057/month housing allowance x 4 months = \$4228) *This is a housing allowance given to the VISTA member on a monthly basis for 35 hours/week of work*

\$3,780 - New part time position to manage walk-in clients at office pantry, part-time Tuesday - Friday. The cost is \$10.50/hour, the position works 20 hours a week for 18 weeks (\$10.50 x 20 x 18 = \$3,780)

\$9,072 - New Food bank Support Personnel hired to support the food bank as a driver and to help manage excess food. Full time position, 40 hours per week. The cost is \$12.60/hour, the position is 40 hours/week for 18 weeks (\$12.60 x 40 x 18 = \$9,072)

\$13,680 - Hazard pay for 19 staff members at \$40/week for 18 weeks (\$40 x 19 x 18 = \$13,680). FLDC staff has not been paid hazard pay in the past. Due to volunteer reduction all staff has been redirected to provide direct services for FLDC clients.

Example: \$8000 - to expand this program to more people we need to hire a part-time driver. The cost is \$25.00/hour, the driver will drive for 20 hours a week for 16 weeks ($\$25 \times 20 \times 16 = \$8,000$)

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 printouts from a supplier website is helpful to defend these costs.

The expansion of food distribution requires an increase in equipment in the amount of \$4,142.00 as seen below:

\$1298 - The expansion of food distribution requires the use of two computers for additional site distributions. Currently we are taking everything in paperform and attempting to data entry back in the office however this is extremely inefficient for our volunteers and staff and sometimes results in data capture errors. We are buying Dell Vostro 15 5590 Laptops directly from our Dell Nonprofit Small Business Advisor and the costs for these computers are \$649.00 each. ($\$649 \times 2 = \1298) See attached quotes. (The rental of a computer is not a cost effective option with a very low quality with substandard RAM and memory costing more per quality than the quote attached. In addition, adding a rented laptop to our server to obtain security benefits for our Client Relationship Manager will have added costs to it.)

\$1476 - The expansion of the food distribution requires the addition of 4 large heavy-duty pantry racks to hold the increase of shelf stable dry and canned goods. We currently are using temporary solutions while moving food around on a daily basis to manage the influx. Sometimes the added shelf-stable food is placed loosely on pallets and moved around the pantry causing more chaos and safety hazards for staff and volunteers. Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.) We are buying these racks at Uline and the costs for these racks are \$369 each. ($\$369 \times 4 = \$1,476$) See attached quote. ***(There are no options to lease shelving or racks from any warehouse equipment rental vendors in the Tampa Bay Area. They all rent or lease large equipment only. We reached out to companies such as Sunbelt, Warehouse 1, and Storage and Handling out of Clearwater)***

\$1,368 - The expansion of the food distribution requires the acquisition of a used walk-in freezer. The freezer was purchased at a 50% paid and 50% reduced price. It did not come with freezer shelving. These shelves are for a used freezer recently purchased. The freezer is in the set up stage. We have had to deny frozen protein in the recent past due to lack of space while still having an increase in need within Pinellas County communities still reaching out for help. Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.) The shelving will be bought at the Webstaurant store and the cost of the shelves are \$228 each. ($\$228 \times 6 = \$1,368$) See attached quote. ***(There are no options to lease shelving or racks from any warehouse equipment rental vendors in the Tampa Bay Area. They all rent or lease large equipment only. We reached out to companies such as Sunbelt, Warehouse 1, and Storage and Handling out of Clearwater)***

Example - The expansion of this program requires a computer for the additional delivery driver. We are buying a XYZ model laptop from BestBuy and the cost of this computer is \$750.00

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.

\$1,530 - The expansion of food distribution during the pandemic requires more safety supplies. The CDC guidelines followed due to the COVID-19 pandemic require the purchase of increased safety equipment such as gloves, masks, disinfectants and cleaning supplies for all food distribution locations. These supplies will be bought at locations such as Home Depot, Gordon Food Service, Office Depot, or Harbor Freight depending on the availability and cost increases. This amount was determined based on the increased use of these items by our organization from March 2020 through July 2020. The base cost also has fluctuated considerably because of the high demand during the crisis. For example a box of gloves, size XL, has fluctuated from \$9.99 to \$23.99 depending on societal panic that week. This makes it difficult to break it down even further by items.

\$50/week for gloves and masks

\$35/week for cleaning supplies and disinfectants

$(\$50 \times 18) + (\$35 \times 18) = \$1530$

Example (Remove) - \$36,000 - purchases of additional food over 16 weeks to supplement the food that is donated to the program. These are the scheduled purchases:

\$1000/week at Publix to purchase protein (eggs, frozen chicken, tofu)

\$500/week at Johnson's Dairy to deliver various dairy products

\$750/week at Walmart for the purchase of food staples - peanut butter, beans, rice, cereals

$(1000 \times 16) + (500 \times 16) + (750 \times 16) = \$36,000$

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.

The expansion of food distribution requires an increase in occupancy expenses in the amount of \$6,092.00, please see breakdown below:

\$1092 - Increased auto insurance during the expansion of food distribution pandemic crisis. This amount covers only September to December for additional drivers and will be paid to Progressive Insurance. The increased amount paid to progressive will be \$273 per month ($\$273 \times 4 = \1092)

\$5000 - Increased energy costs for the expansion of food distribution, extended service hours of service and additional cooling equipment (refrigerator, chest freezers and walk-in freezer), at both the New office pantry and the existing food bank. (This equipment was necessary to store the increased/influx of fresh and nutritional produce/fruits as well as frozen protein for distribution) This was determined by comparing 2019 Duke Energy bills for March - July to 2019 Duke Energy bills for March - July 2020. This comparison revealed an average increase of \$1,000 per month among all locations.

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.

No amount requested for fuel or mileage

Training (staff development, conferences, long distance travel)

Was not originally on this document but is a category on the Budget Summary so I added it while completing this area. Please let me know if you need further information - Zelda O'Connell.

\$4,000 - The expansion of food distribution during the pandemic requires additional safety training and implementation. Food Bank and office pantry safety training and review, to include proper management and safety training with new equipment, new office process and new employees. The safety trainer will come into both locations, review current equipment management and provide training and safety plans. Vendor will be current OSHA and Work Readiness Trainer who is contracted to provide safe serve certification through a separate program. This includes training material, safety material (signs, floor safety tape and certification of completion). (Prior to COVID training was conducted in-house by the pantry coordinator. Since COVID we have seen changes in CDC guidelines and healthy standards requiring the knowledge and education of specialty third-party contractors to bring safety, adjusted workflow and coordination into the pantry during chaotic and uncertain times.)

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.

The expansion of food distribution to new sites requires additional resources, program material and additional informational brochures and resources.

\$998 - Will be used to provide additional paper, video and virtual resource information on the services our extended food bank provides. (Prior to COVID our organization spent minimal on paper, video and virtual resources - most was donated. From January 2020 - March 2020 we spent \$203 on these items (About \$65 per month). From April 2020 to current that amount increased to over \$125 per month.

\$100 - VistaPrint - additional quality assurance stamps for increased food distribution numbers (We previously purchased 2 stamps and ink, with the additional increase in need we need an additional 3 stamps)

\$400 - Office Depot or Staples for paper, ink, staples for resource flyers in new locations, paper client assessments and program printouts. (Prior to COVID our organization had most office supplies donated by local companies and churches such as Grace Connection Church. Post COVID we are using supplies faster and have less donations coming in as outside companies and churches are also feeling the negative ramifications of this pandemic)

\$98 - US Postal Service, two rolls of stamps for client contact (Prior to COVID we did not have as much paperwork to mail out)

\$300 - Program brochure printing to PLS Printing in Clearwater (Prior to COVID we ordered brochures once a year, from March to June we used more than half the number of brochures we normally give out in a year. This attests to the increased need of clients as well as families and friends trying to help people find resources)

\$200 - Design costs for program brochure printing and resource flyers for new locations (Prior to COVID we did not have a need to update our information very often, since COVID we have had to spend an influx of costs on designing to keep up with all the new information coming out constantly.)

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.

\$3,329 - The expansion of food distribution desperately needs to purchase an electric pallet jack. Please see attached Capital Purchase explanation and three quotes with more information.

This has been fully explained on a separate attachment however to summarize: (1) Reduced number of volunteers and an average age of over 55 for those that are still helping leads to increased risk of injury when moving approximately 45,000 pounds of food each week with only a manual forklift. (2) This is an increase of over 90,000 pounds of food each month in comparison to pre COVID amounts (3) The costs of a purchase is less than a cost of a lease, especially when considering additional transport and insurance required costs.

Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.)

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.

The expansion of food distribution to increased locations and for increased number of clients requires us to increase the number of software licenses for our client database by 6 users and increase the number of hotspots needed by 4 for a total amount of \$911.84. Please see breakdown below:

\$432 - OASIS tracker software licenses for client services. The additional licenses would be paid to OASIS insight at \$72/license for 6 users. ($\$72 \times 6 = \432).

\$479.84 - T-Mobile hotspots for use at remote sites during food distribution. The additional hotspots would be paid to T-Mobile at \$29.99/month for 4 months for 4 hotspots. ($\$29.99 \times 4 \times 4 = \479.84)

Administration (pre-approved federal indirect cost rate, de minimus rate of 10%, or none) This costs usually refers to administration, personnel not directly related to the project (i.e. small percentage of Director of Finance time allocation cost), or overhead expenses. If your organization has a pre-established percentage rate from a Federal/State/Local grant you may use this rate. However, you must verify the rate via documentation from the funding source. If you do not have an established percentage rate for De Minimis Cost, please use 10% as the established percentage rate.

The 10% administration amount for this grant is \$5,176.82 based on amounts explained above in this Budget Narrative. This amount will be used for bookkeeping costs, workers compensation insurance, payroll fees and other overhead costs.

\$2,400 - Bookkeeping costs to be paid to Ciro Esposito, accountant. The cost is \$600 per month for 4 months. ($\$600 \times 4 = \$2,400.00$)

\$2,160 - Workers Compensation insurance paid through Paychex Flex. The cost is \$270 per pay date for 8 pay dates. ($\$270 \times 8 = \$2,160.00$)

\$616.82 - Payroll fees paid to Paychex Flex. The cost is \$88 per pay date for approximately 8 pay dates. ($\$88 \times 7 = \$616 + \$0.82 \text{ toward the 8th pay date} = \616.82)

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ASUS 15.6" Intel Celeron N4000 HD Laptop

ASUS

Payment Options: Weekly



\$19.99 per week*

Number of Payments:	45
Total Cost To Own:	\$899.55
Same as Cash Price:	\$539.73

Delivery Zip Code: 33781 Update

Same-Day Delivery* : Free

Pricing, availability and participation may vary by location. Pricing valid at participating locations in FL.

START YOUR ORDER



substandard.

Product Info

ASUS 15.6" Laptop Features:

- This ASUS laptop is powered by an impressive Intel processor with smooth and responsive performance designed to help you be productive all day.
- The ideal laptop for daily computing and entertainment, it features 4GB on board RAM, 802.11ac Wi-Fi, and Windows 10.
- ASUS Splendid visual optimization technology provides the very best visuals for any kind of content and features four display modes: Normal, Vivid, Eye-Care, and Manual.
- ASUS Tru2Life Video technology makes any video look amazing through intelligent algorithms that optimize the sharpness and contrast of every pixel in every frame by up to 150%.

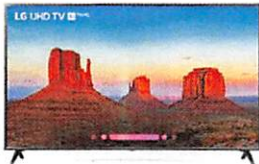
Feedback

- ASUS SonicMaster is a combination of hardware, software and audio tuning designed with the goal of giving you the very best audio experience.

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Palmrest No-finger print backlight

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Urban gray non touch LCD cover

Warranty and Services

Warranty [Help Me Choose](#)

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3 Years ProSupport with Next Business Day Onsite Service	+\$227.01 + \$126.23
<i>3 years of ProSupport saves you \$5.</i>	
4 Years ProSupport with Next Business Day Onsite Service	+\$313.01 + \$172.29
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1 Year ProSupport Plus with Next Business Day Onsite Service	+ \$44.92
3 Year ProSupport Plus with Next Business Day Onsite Service	+ \$164.33

Basic Service

1 Year Hardware Service with Onsite Service After Remote Diagnosis	Included in price
2 Years Hardware Service with Onsite Service After Remote Diagnosis	+ \$79.04



Zelda O'Connell <zelda@floridadreamcenter.org>

shelving change prices

Steve Cleveland <sjcleveland@floridadreamcenter.org>

Wed, Aug 19, 2020 at 8:32 AM

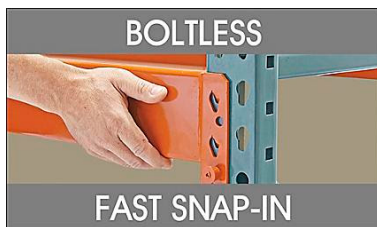
To: Zelda O'Connell <zelda@floridadreamcenter.org>, Gary Webb <gary@floridadreamcenter.org>

2 Shelf Pallet Rack Starter Unit - 96 x 48 x 96"

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Maximize warehouse space! High-capacity storage for your heaviest pallet loads.

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- Welded 13-gauge steel frame. 15-gauge steel beams.
- Includes 2 upright frames and 4 beams.
- [Add-on Units](#), [Wire Decking](#), [Pallet Rack Accessories](#) and [Concrete Installation Kit](#) available.



MODEL NO.	DIMENSIONS W x D x H	NO. OF LEVELS	BEAM HEIGHT	BEAM CAP. (LBS./PAIR)	PRICE EACH			WT. (LBS.)	IN STOCK
					1	3	6+		SHIPS TODAY
H-5716	96 x 48 x 96"	2	4"	5,000	\$369	\$359	\$349	194	1 <input type="button" value="ADD"/>

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🔍

◀ Metro Super Erecta Wire Shelving

Metro N336K3 Super Erecta Metroseal 3 Adjustable Wire Stationary Starter Shelving Unit - 18" x 36" x 63"

★★★★★ Item #: 461N336K3 MFR #: N336K3



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\$XXX.XX

Retail Price

\$228.00

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Rapid Reorder

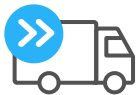
Other Available Finishes:



- ✓ Includes (4) 36" x 18" shelves and (4) 63" posts; shelves are adjustable in 1" increments
- ✓ Unique Metroseal finish with antibacterial protection
- ✓ Adjustable leveling bolt on posts compensates for uneven surfaces
- ✓ Open wire design reduces dust accumulation
- ✓ Integrated shelf ribs allow for easily sliding items on and off

UPC Code:

041105657652



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Usually ships in **1 business day**



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**Metro H9995B
Black Security S
Hook - 2/Pack**
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Resilient Rubber
Swivel Stem**
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**Metro 5LD 5"
Resilient Rubber
Swivel Stem**
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Metro N336K3 Details

Create a sturdy and spacious shelving system that instantly increases your facility's storage capabilities with the Metro N336K3 Super Erecta Metroseal 3 adjustable wire stationary starter shelving unit! This convenient, easy-to-assemble kit includes a total of four 36" x 18" shelves and four 63" SiteSelect posts. Perfect for damp environments such as walk-in freezers and refrigerators, the Metroseal 3 epoxy finish provides antimicrobial protection that resists bacteria, mold, mildew, and fungi that causes odors, stains, and degradation. In addition, an open wire design minimizes dust accumulation and provides increased visibility of the shelf's contents, ensuring the unit is easy to keep clean and organized.

Each of the four posts come fitted with an adjustable leveling bolt so that users can easily compensate for uneven surfaces. Crystal clear engravings also make installing a full shelving unit easier than ever, as they are grooved at 1" increments and double grooved every 8" to provide a visual guide for effortless positioning of the shelves. Plus, tapered split sleeves are included for secure, positive locks. Each of these features combines to ensure complete installation of the unit in just a few minutes without the use of any special tools.

All four shelves feature integrated ribs that run from the front to the back for effortless sliding of items both on and off of the rack. Each shelf boasts an 800 lb. weight capacity, while the entire unit can accommodate up to 2000 lb. of evenly distributed contents.

Overall Dimensions:

Length: 36"

Width: 18"

Height: 63"

Capacity: 2000 lb.

 **Attention CA Residents: Prop 65 Warning** >



August 28, 2020

Re: Capital Purchase explanation

To Whom It May Concern,

In regards to the Pinellas CARES Partnership Fund application and the Capital purchase for an electric pallet jack (also known as a pallet truck, electric).

Attached to this letter you will find three quotes for this equipment. Two of them are leases from local rental companies in the Tampa Bay area. They do not include a transportation fee or rental insurance costs that will be required and determined at the time of lease. They are still higher than the purchase of similar equipment from the Webstaurant Store (quote also attached).

Our pantry is normally operated by 90% volunteers who are mostly over 55, elderly and retired individuals wanting to give back to the community. With the reduction of participation through the COVID pandemic we have less volunteers willing to risk any kind of exposure. The use of a manual pallet truck with less staff and volunteers has made it very difficult to manage the collection and distribution of, not only our average poundage – 100,000 pounds per month, but an additional 80,000 pounds since the crisis began. There has been no indication that these numbers are going to decrease anytime soon. Federal, state and local funding have continued to increase for groups such as Feeding Tampa Bay, St. Pete Free Clinic and Tampa Bay Network to End Hunger. As a result we will continue to receive increased amount of food for distribution.

This explanation is also a request to approve funding for the purchase of the electric pallet jack opposed to the approval to rent one. It is the most cost affective option, and given the unpredictability of the pandemic, the best long-term option.

Thank you for your time and consideration,

A handwritten signature in black ink that reads "Zelda O'Connell".

Zelda O'Connell
Chief Operating Officer
727-851-9074
zelda@floridadreamcenter.org



1 [Your Cart](#)

2 Pickup/Delivery

3 Contact Information

4 Quote Review

< [Back to Equipment Catalog \(/equipment/\)](#)

Step 1/4

Your Cart

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How long is the rental?

Start

End

CONTINUE

Your equipment



Pallet Truck
Electric

[Remove](#)

\$4,765/unit

1
QTY

\$4,765

Delivery/Pickup	-
Rental Protection Plan ?	-
Fuel Convenience Plan ?	-
Taxes	-
Sunbelt Rentals	-
Environmental Fee ?	
Estimated Subtotal (USD)	\$4,765

CONTINUE



United Rentals now offers a **contactless drive-up service** to safely and efficiently pick up the equipment you need.

Equipment > Forklifts & Material Handling > Misc. Material Handling > Pallet Jack, 4,000 Lbs., Electric Powered



Cat Class Code: 330-6565



Pallet Jack, 4,000 lbs., Electric Powered

Lift pallet loads easily and securely with this battery-powered pallet jack. This pallet jack — or pallet truck — has a maximum capacity of 4,000 lbs. and a 24" load center. It is heavy-duty and durable and can travel at full load up to 3.4 mph. You can trust United Rentals with all your material handling needs.

- Electric motor 24V
- Travel speed up to 3.4 mph under full load
- Turning radius as tight as 50.7"
- 24" load center
- Add this pallet jack to your cart now

Pricing

WEB RATE	Daily	Weekly	Monthly
	\$137	\$249	\$765

You are viewing equipment rates for St. Petersburg, FL 33714

Sign in to view account pricing and jobsites. *Federal, State or Local government customers must sign in to avoid paying tax and extra fees.*

Start Date	End Date
09/01/2020	12/30/2020

Quantity

- 1 +

Transit


None \$0.00

Environmental Fee	\$68.92
Tax	\$0.00
Delivery	\$0.00
Pickup	\$0.00
Estimated Cost	\$3,514.92


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Similar Equipment


Forklifts & Material Handling
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< Pallet Trucks

Wesco Industrial Products 273289 3300 lb. Heavy-Duty Semi-Electric Pallet Truck

Item #: 934273289 MFR #: 273289

				
Wesco Industrial Products	Wesco Industrial Products	Wesco Industrial Products	Wesco Industrial Products	Wesco Industrial Products
\$294.99/Each	\$362.49/Each	\$364.99/Each	\$372.49/Each	\$376.99/Each





Only

\$3,329.00

1	Add to Cart
---	--------------------

Wish List

Rapid Reorder

- ✓ Capable of lifting up to 3300 lb. of weight
- ✓ 62" steering radius for simple maneuverability
- ✓ Can travel up to 2.8 mph with a full load
- ✓ Guided by (2) resilient 3" polyurethane load wheels
- ✓ Includes (2) 24V batteries and charger

UPC Code:

678655669950

Shipping:

Not eligible for expedited shipping



[View all Wesco Industrial Products Pallet Trucks](#)

Wesco Industrial Products 273289 Details

Quickly and easily transport palletized loads with this Wesco Industrial Products 273289 heavy-duty semi-electric pallet truck! Capable of lifting up to 3300 lb. of weight, this pallet truck is ideal for warehouses, storage rooms, or anywhere with items stored on pallets.

Pumping the handle will raise the truck's forks, thus lifting the pallet off of the ground. Once this is done, (2) 7 3/4" polyurethane drive wheels, paired with (2) 3" polyurethane load wheels and a 24V electric motor will guide you forward and reverse towards your destination. The electric motor is controlled by an easy-to-use controller and controls speeds up to 2.8 mph when completely loaded. The truck is also easy to navigate with a 62" steering radius. A rubber coated handle is ergonomic and simple to grip. Each durable fork is 6 1/4" in width and 48" in length, providing sufficient surface area for greater load stability. For enhanced safety and easy transportation of

goods, try this Wesco Industrial Products heavy-duty semi-electric pallet truck!

Overall Dimensions:

Length: 69"
Width: 27"
Height: 54"

Fork Dimensions:

Length: 48"
Width: 27"

This Item Ships via Common Carrier. For more information and tips to help your delivery go smoothly, click [here](#).

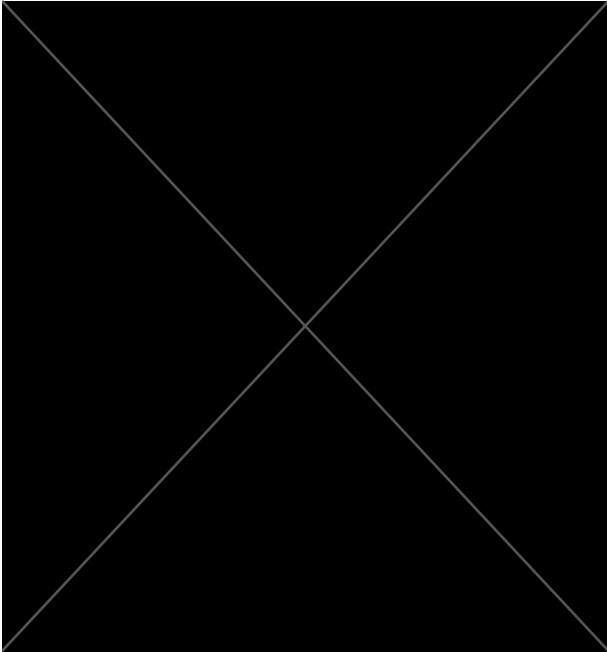
⚠ Attention CA Residents: Prop 65 Warning >

WESCO INDUSTRIAL PRODUCTS 273289 SPECS	
Length	69 Inches
Width	27 Inches
Height	54 Inches
Capacity	3,300 lb.
Color	Yellow
Features	Ergonomic Handle
Handle	Dual Loop Handle
Power Type	Electric
Style	Fork
Type	Pallet Trucks
Wheel Type	Polyurethane

Related Items

<p>Hand Trucks</p> <p>639 Products</p>	<p>Platform Trucks</p> <p>183 Products</p>	<p>Trucks and Dollies</p> <p>19 Categories</p>	<p>Utility Dollies</p> <p>27 Products</p>	<p>Gloves</p> <p>13 Categor</p>
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**Florida Dream Center LPO List
Prepared for Pinellas Cares Partnership Fund
08/19/2020**

Organization Name	Contact Name	Email	Phone Number
Pinellas Police Athletic League	Neil Brickfield		
Clearview United Methodist Church	Keri LeBrant		
Lealman Asian Family Neighborhood Center	Donna McGill		
Transfiguration Manor	Yvonne Lopez-Castor		
New Path Church	Shannon Walker		
Beach Ministries	David Kline		
PERC	Micheal Jalazo		
Sacred Heart Church	Kathy Martini		
St. Timothy's Church	Mary Delasin		
Shepherd Center	Ada Del Gais		
Dunedin Cares	Joe Mackin		
Homeless Leadership Board	Avery Skyler		
Emergency Management, Pinellas County	Mary Burrell		
Community Health Centers of Pinellas	Tyhisia Alexander		
Duval Park Apartments	New management		

Amendment One to Grant Agreement

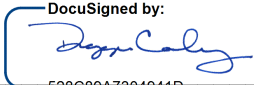
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Florida Dream Center, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 25, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$56,939.12.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement.
4. Thus, the Parties agree to the following amendments in accordance with Section 10 of the Grant Agreement:
 - a. Section 1 j) referencing an indirect cost rate for grantee is stricken from the agreement.
 - b. Section 2 b) shall be amended to state, “GRANTEE shall administer funding in an amount up to **Fifty-Six Thousand Nine Hundred and Thirty-Nine dollars and 12/100 cents (\$56,939.12)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs.”
 - c. Section 4 a) shall be replaced with the following: “The AGENCY agrees to provide GRANTEE an amount not to exceed Fifty-Six Thousand Nine Hundred and Thirty-Nine dollars and 12/100 cents (\$56,939.12) as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.”
 - d. Section 4 b) shall be replaced with the following: “GRANTEE shall maintain a Budget Plan (Appendix 4) for anticipated direct costs which may be adjusted across budget categories as necessary to address direct costs incurred. Budget Plan modifications that do not result in an increase of funding, change the purpose of this Agreement, or otherwise amend the terms of this Agreement, shall be submitted in the format prescribed and provided by the AGENCY without the need to amend this Agreement. GRANTEE shall provide such changes to AGENCY in writing, and AGENCY will approve or deny such changes in writing.”
 - e. Attachment 1 of this Amendment to the Grant Agreement shall replace the Budget Summary and Budget Narrative in Appendix 4 of the Grant Agreement and shall be recognized as what the Grant Agreement and this Amendment refer to as a “Budget Plan”.

SIGNATURE PAGE FOLLOWS

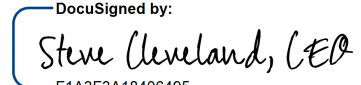
Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D...
Duggan Cooley
CEO

Date Signed: 11/5/2020

GRANTEE:

By: 
F1A3F3A18406496...
Steve Cleveland, Chief Executive Officer

Date Signed: 11/5/2020

Attachment 1 - Updated Budget Summary and Budget Narrative

Pinellas Community Foundation		
Pinellas CARES Nonprofit Partnership Fund Grant Application		
Organization Name: <u>Florida Dream Center</u>		
Project Name: <u>Community Response and Recovery</u>		
FROM (date): <u>09/01/2020</u> TO (date): <u>12/30/2020</u>		
Budget Category/Line Item	Program Budget - Total	Pinellas CARES Grant
Personnel (salaries, wages, benefits, payroll taxes, time allocation on the project for all personnel involved in program)	\$51,439.08	\$35,924.28
Equipment (computers, furniture, etc., less than \$3,000 per item)	\$6,000.00	\$4,142.00
Supplies (office materials, program related purchases, program necessities to deliver services, etc.)	\$7,559.08	\$1,530.00
Occupancy (property rent, mortgage, utilities, telephone, internet, etc. assigned as program expenses)	\$38,274.96	\$6,092.00
Local Travel (mileage, tolls, parking for regular local travel, rental/leasing cost of transportation)	\$14,500.00	\$0.00
Training (staff development, conferences, long distance travel)	\$5,500.00	\$4,000.00
Design, Printing, Marketing & Postage (for direct program related services only)	\$1,500.00	\$1,010.00
Capital (Buildings, vehicles, equipment \$3,000 or more per item. The purchase of capital must represent the lower cost option for the period during which the purchased asset would be used for COVID-response activities)	\$3,329.00	\$3,329.00
Purchased Services (consultants, legal, accounting services, logistical partner costs, technology enhancements, computer software licensing/agreements)	\$6,472.00	\$911.84
Administration (pre-approved federal indirect cost, de minimus rate of 10%, or none)	\$0.00	\$0.00
TOTAL	\$134,574.12	\$56,939.12

Pinellas Community Foundation
PCF CARES Application
BUDGET NARRATIVE FORM

BRIEF INSTRUCTIONAL VIDEO – CLICK LINK - <https://youtu.be/s5kkksaQkCg>

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: Florida Dream Center, Inc.
Project Name: Community Response and Recovery
FROM (month/year): 09/2020 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

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).

The expansion of food distribution requires an increase in personnel support to the amount of **\$35,924.28**. Please see breakdown below:

\$4228 - New VISTA hire to support new pantry at the administration office for increased need and walk-ins Tuesday - Friday. Full time driver that manages pick up and distribution 75% at office and 25% at pantry. (\$1057/month housing allowance x 4 months = \$4228) *This is a housing allowance given to the VISTA member on a monthly basis for 35 hours/week of work*

\$252 - Part-time position to manage walk-in clients, trainer for one week before next employee took over. This cost is for \$10350/hour for 24 hours in 1 week.

\$3,622.50 - New part time position to manage walk-in clients at office pantry, part-time Tuesday - Friday. The cost is \$10.50/hour, the position works 20-24 hours a week for 17 weeks (First 2 weeks at \$472.50 with two different employees, third through seventeenth week at \$210 per week.

\$3,500 - New Food bank Support Personnel hired to support the food bank as a driver and to help manage excess food. Full time position, 40 hours per week. The cost is \$12.50/hour, the position is 40 hours/week for 7 weeks (\$12.50 x 40 x 7 = \$3,500)

\$2,114 - New Food Bank Support Personnel from above transferred to the VISTA program for November & December 2020 ($\$1057/\text{month housing allowance} \times 2 \text{ months} = \$2,114$)

\$3,750 - New part time driver hired to support increased food pick up from Feeding Tampa Bay vendors and St. Pete Free Clinic food increase. This cost is $\$12.50/\text{hour}$, the position is 20 hours/week for 15 weeks - his first day of employment was 09/20/2020.

\$13,680 - Hazard pay for 19 staff members at $\$40/\text{week}$ for 18 weeks ($\$40 \times 19 \times 18 = \$13,680$). FLDC staff has not been paid hazard pay in the past. Due to volunteer reduction all staff has been redirected to provide direct services for FLDC clients.

The 10% administration amount for this was converted to only expenses directly related to the grant and have been therefore moved over and included in the Personnel section of the budget as noted below:

\$560 - Bookkeeping costs to be paid to Ciro Esposito, accountant. The cost is $\$560$ per month for 4 months at a rate of $\$35.00$ per hour. 4 hours per month will be used by the accountant to enter and record grant specific data to bookkeeping logs and reports.. ($\$140 \times 4 = \560.00)

\$288 - Workers Compensation insurance paid through Paychex Flex for 2 employees out of 11 total employees (18%) on our Paychex Flex account. The costs is 18% of the payperiod average of $\$200$ for 8 payperiod ($\$200 \times 8 \times 18\% = \288)

\$223.20 - Payroll fees paid to Paychex Flex for 2 employees out of 11 total employees (18%) on our Paychex Flex account. The cost is 18% of the payperiod average of $\$155$ for 8 payperiod ($\$155 \times 8 \times 18\% = \223.20)

\$2,247.40 - Chief Operating Officer cost for weekly/monthly work on grant to gather, report and document adjustment in budgets, weekly reporting, monthly reporting, invoice collection, and reimbursement request completion. This is at an average of 5 hours per week for 17 weeks. ($\$26.44 \times 5 \text{ hours per week} \times 17 \text{ weeks} = \$2,247.40$).

\$1459.18 - Chief Executive Officer cost for weekly/monthly review of grant bookkeeping and reporting. This is an average of 2 hours per week for 17 weeks. ($\$43.26 \times 2 \text{ hours per week} \times 17 \text{ weeks} = \1470.84 - we will bill up to $\$1459.18$ only.)

Example: \$8000 - to expand this program to more people we need to hire a part-time driver. The cost is $\$25.00/\text{hour}$, the driver will drive for 20 hours a week for 16 weeks ($\$25 \times 20 \times 16 = \$8,000$)

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 printouts from a supplier website is helpful to defend these costs.

The expansion of food distribution requires an increase in equipment in the amount of **\$4,142.00** as seen below:

\$1298 - The expansion of food distribution requires the use of two computers for additional site distributions. Currently we are taking everything in paperform and attempting to data entry back in the office however this is extremely inefficient for our volunteers and staff and sometimes results in data capture errors. We are buying Dell Vostro 15 5590 Laptops directly from our Dell Nonprofit Small Business Advisor and the costs for these computers are \$649.00 each. ($\$649 \times 2 = \1298) See attached quotes. (The rental of a computer is not a cost effective option with a very low quality with substandard RAM and memory costing more per quality than the quote attached. In addition, adding a rented laptop to our server to obtain security benefits for our Client Relationship Manager will have added costs to it.)

\$1476 - The expansion of the food distribution requires the addition of 4 large heavy-duty pantry racks to hold the increase of shelf stable dry and canned goods. We currently are using temporary solutions while moving food around on a daily basis to manage the influx. Sometimes the added shelf-stable food is placed loosely on pallets and moved around the pantry causing more chaos and safety hazards for staff and volunteers. Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.) We are buying these racks at Uline and the costs for these racks are \$369 each. ($\$369 \times 4 = \$1,476$) See attached quote. ***(There are no options to lease shelving or racks from any warehouse equipment rental vendors in the Tampa Bay Area. They all rent or lease large equipment only. We reached out to companies such as Sunbelt, Warehouse 1, and Storage and Handling out of Clearwater)***

\$1,368 - The expansion of the food distribution requires the acquisition of a used walk-in freezer. The freezer was purchased at a 50% paid and 50% reduced price. It did not come with freezer shelving. These shelves are for a used freezer recently purchased. The freezer is in the set up stage. We have had to deny frozen protein in the recent past due to lack of space while still having an increase in need within Pinellas County communities still reaching out for help. Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.) The shelving will be bought at the Webstaurant store and the cost of the shelves are \$228 each. ($\$228 \times 6 = \$1,368$) See attached quote. ***(There are no options to lease shelving or racks from any warehouse equipment rental vendors in the Tampa Bay Area. They all rent or lease large equipment only. We reached out to companies such as Sunbelt, Warehouse 1, and Storage and Handling out of Clearwater)***

Example - The expansion of this program requires a computer for the additional delivery driver. We are buying a XYZ model laptop from BestBuy and the cost of this computer is \$750.00

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.

\$1,530 - The expansion of food distribution during the pandemic requires more safety supplies. The CDC guidelines followed due to the COVID-19 pandemic require the purchase of increased safety equipment

such as gloves, masks, disinfectants and cleaning supplies for all food distribution locations. These supplies will be bought at locations such as Home Depot, Gordon Food Service, Office Depot, or Harbor Freight depending on the availability and cost increases. This amount was determined based on the increased use of these items by our organization from March 2020 through July 2020. The base cost also has fluctuated considerably because of the high demand during the crisis. For example a box of gloves, size XL, has fluctuated from \$9.99 to \$23.99 depending on societal panic that week. This makes it difficult to break it down even further by items. There is an average estimate below that will change as supplies are needed and costs change.

\$50/week for gloves and masks
\$35/week for cleaning supplies and disinfectants
 $(\$50 \times 18) + (\$35 \times 18) = \$1530$

Example (Remove) - \$36,000 - purchases of additional food over 16 weeks to supplement the food that is donated to the program. These are the scheduled purchases:

\$1000/week at Publix to purchase protein (eggs, frozen chicken, tofu)
\$500/week at Johnson's Dairy to deliver various dairy products
\$750/week at Walmart for the purchase of food staples - peanut butter, beans, rice, cereals
 $(1000 \times 16) + (500 \times 16) + (750 \times 16) = \$36,000$

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.

The expansion of food distribution requires an increase in occupancy expenses in the amount of \$6,092.00, please see breakdown below:

\$1092 - Increased auto insurance during the expansion of food distribution pandemic crisis. This amount covers only September to December for additional drivers and will be paid to Progressive Insurance. The increased amount paid to progressive will be \$273 per month ($\$273 \times 4 = \1092)

\$5000 - Increased energy costs for the expansion of food distribution, extended service hours of service and additional cooling equipment (refrigerator, chest freezers and walk-in freezer), at both the New office pantry and the existing food bank. (This equipment was necessary to store the increased/influx of fresh and nutritional produce/fruits as well as frozen protein for distribution) This was determined by comparing 2019 Duke Energy bills for March - July to 2019 Duke Energy bills for March - July 2020. This comparison revealed an average increase of \$1.000 per month among all locations.

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.

No amount requested for fuel or mileage

Training (staff development, conferences, long distance travel)

Was not originally on this document but is a category on the Budget Summary so I added it while completing this area. Please let me know if you need further information - Zelda O'Connell.

\$4,000 - The expansion of food distribution during the pandemic requires additional safety training and implementation. Food Bank and office pantry safety training and review, to include proper management and safety training with new equipment, new office process and new employees. The safety trainer will come into both locations, review current equipment management and provide training and safety plans. Vendor will be current OSHA and Work Readiness Trainer who is contracted to provide safe serve certification through a separate program. This includes training material, safety material (signs, floor safety tape and certification of completion). (Prior to COVID training was conducted in-house by the pantry coordinator. Since COVID we have seen changes in CDC guidelines and healthy standards requiring the knowledge and education of specialty third-party contractors to bring safety, adjusted workflow and coordination into the pantry during chaotic and uncertain times.)

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.

The expansion of food distribution to new sites requires additional resources, program material and additional informational brochures and resources.

\$1,010 - Will be used to provide additional paper, video and virtual resource information on the services our extended food bank provides. (Prior to COVID our organization spent minimal on paper, video and virtual resources - most was donated. From January 2020 - March 2020 we spent \$203 on these items (About \$65 per month). From April 2020 to current that amount increased to over \$125 per month.

\$400 - Office Depot or Staples for paper, ink, staples for resource flyers in new locations, paper client assessments and program printouts. (Prior to COVID our organization had most office supplies donated by local companies and churches such as Grace Connection Church. Post COVID we are using supplies faster and have less donations coming in as outside companies and churches are also feeling the negative ramifications of this pandemic)

\$110 - US Postal Service, two rolls of stamps for client contact (Prior to COVID we did not have as much paperwork to mail out)

\$300 - Program brochure printing to PLS Printing in Clearwater (Prior to COVID we ordered brochures once a year, from March to June we used more that half the number of brochures we normally give out in a year. This attests to the increased need of clients as well as families and friends trying to help people find resources)

\$200 - Design costs for program brochure printing and resource flyers for new locations (Prior to COVID we did not have a need to update our information very often, since COVID we have had to spend an influx of costs on designing to keep up with all the new information coming out constantly.)

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.

\$3,329 - The expansion of food distribution desperately needs to purchase an electric pallet jack. Please see attached Capital Purchase explanation and three quotes with more information.

This has been fully explained on a separate attachment however to summarize: (1) Reduced number of volunteers and an average age of over 55 for those that are still helping leads to increased risk of injury when moving approximately 45,000 pounds of food each week with only a manual forklift. (2) This is an increase of over 90,000 pounds of food each month in comparison to pre COVID amounts (3) The costs of a purchase is less than a cost of a lease, especially when considering additional transport and insurance required costs.

Early 2020 poundage per month for receipt and distribution averaged to 80,000 per month. The most recent count for July was 176,907 for the month. This confirms the drastic increase in a matter of months and the need our food bank has for additional support with equipment and supplies (shelving, racks, coolers, etc.)

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.

The expansion of food distribution to increased locations and for increased number of clients requires us to increase the number of software licenses for our client database by 6 users and increase the number of hotspots needed by 4 for a total amount of **\$911.84**. Please see breakdown below:

\$432 - OASIS tracker software licenses for client services. The additional licenses would be paid to OASIS insight at \$72/license for 6 users. ($\$72 \times 6 = \432).

\$479.84 - T-Mobile hotspots for use at remote sites during food distribution. The additional hotspots would be paid to T-Mobile at \$29.99/month for 4 months for 4 hotspots. ($\$29.99 \times 4 \times 4 = \479.84)

Amendment Two to Grant Agreement

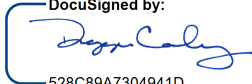
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Florida Dream Center, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 25, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$56,939.12.
2. AGENCY and GRANTEE both wish to amend the Grant Agreement.
3. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement
4. On or about November 5, 2020 the Parties agreed to amend the Grant Agreement through a document called Amendment One to Grant Agreement.
5. Thus, the Parties agree that in accordance with Section 10 of the Grant Agreement that the agreement be amended as follows:

Section 1. Specific Grant Information part e) Period of Grant Performance, Start and End Date shall be September 1, 2020 – December 30, 2020.

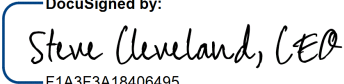
Signed:

AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D
Duggan Cooley, CEO

Date Signed: 11/20/2020

GRANTEE: Florida Dream Center, Inc.

By: 
E1A3E3A18406495
Steve Cleveland, Chief Executive Officer

Date Signed: 11/21/2020

Amendment Three to Grant Agreement

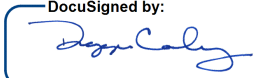
Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Florida Dream Center, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 25, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$56,939.12.
2. On or about November 5, 2020 and again on November 21, 2020, AGENCY and GRANTEE mutually agreed in writing to amend the Grant Agreement.
3. AGENCY and GRANTEE both wish to amend the Grant Agreement a third time.
4. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement
5. Thus, the Parties agree that in accordance with Section 10 of the Grant Agreement that the agreement be amended as follows:
 - a. Section 1 g) Amount of Funds Awarded shall be increased to \$61,551.43
 - b. Section 2 a) shall be amended to state: **GRANTEE** shall administer funding in an amount up to **sixty-one thousand five hundred fifty-one dollars and 43/100 cents (\$61,551.43)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs. Of this funding, up to four thousand six hundred twelve dollars and 31/100 cents (\$4,612.31) may be used for reimbursement of COVID-19-related expenses incurred prior to the Grant Performance Period, provided **GRANTEE** provides adequate documentation of such expenses.
 - c. Section 2 b) shall be restored to the language in the original Grant Agreement of September 25, 2020.
 - d. Section 4 a) shall be amended to state: The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed **sixty-one thousand five hundred fifty-one dollars and 43/100 cents (\$61,551.43)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.

SIGNATURE PAGE FOLLOWS

Signed:

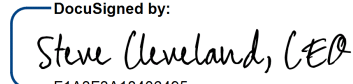
AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D...

Duggan Cooley, CEO

Date Signed: 12/9/2020

GRANTEE: Florida Dream Center, Inc.

By: 
E1A3E3A18406495...

Steve Cleveland, Chief Executive Officer

Date Signed: 12/9/2020

Amendment Four to Grant Agreement

Comes Now, Pinellas Community Foundation, a public charitable foundation established by Trust Agreement Dated January 1, 1969, as may have been amended from time to time (“AGENCY”) and Florida Dream Center, Inc., (“GRANTEE”) (AGENCY and GRANTEE collectively “the Parties”) and the Parties hereby agree as follows:

1. On or about September 25, 2020, AGENCY and GRANTEE entered into a Grant Agreement in the amount of \$56,939.12.
2. On or about November 5, 2020, November 21, 2020 and December 9, 2020, AGENCY and GRANTEE mutually agreed in writing to amend the Grant Agreement.
3. AGENCY and GRANTEE both wish to amend the Grant Agreement a fourth time.
4. Section 10 of the Grant Agreement provides the ability to alter the terms of the Grant Agreement by written agreement
5. Thus, the Parties agree that in accordance with Section 10 of the Grant Agreement that the agreement be amended as follows:
 - a. Section 1 g) Amount of Funds Awarded shall be increased to \$63,229.24.
 - b. Section 2 a) shall be amended to state: **GRANTEE** shall administer funding in an amount up to **sixty-three thousand two hundred twenty-nine dollars and 24/100 cents (\$63,229.24)** for expanded local services with up to 0% or \$0.00 allowed for indirect costs. Of this funding, up to four thousand six hundred twelve dollars and 31/100 cents (\$4,612.31) may be used for reimbursement of COVID-19-related expenses incurred prior to the Grant Performance Period, provided **GRANTEE** provides adequate documentation of such expenses.
 - c. Section 2 b) shall be restored to the language in the original Grant Agreement of September 25, 2020.
 - d. Section 4 a) shall be amended to state: The **AGENCY** agrees to provide **GRANTEE** an amount not to exceed **sixty-three thousand two hundred twenty-nine dollars and 24/100 cents (\$63,229.24)** as an award of the Pinellas CARES Nonprofit Partnership Fund for the services described in Section 2 of this Agreement. These funds are for competitively awarded expansion of services as defined.

SIGNATURE PAGE FOLLOWS

Signed:

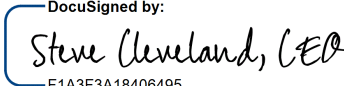
AGENCY: Pinellas Community Foundation

By: 
528C89A7304941D

Duggan Cooley, CEO

Date Signed: 12/16/2020

GRANTEE: Florida Dream Center, Inc.

By: 
F1A3F3A18406495...

Steve Cleveland, Chief Executive Officer

Date Signed: 12/17/2020
